



Inverbrothock Playgroup

TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS

For the period 1st June 2023-31st May 2024

Registered Charity No SC003678

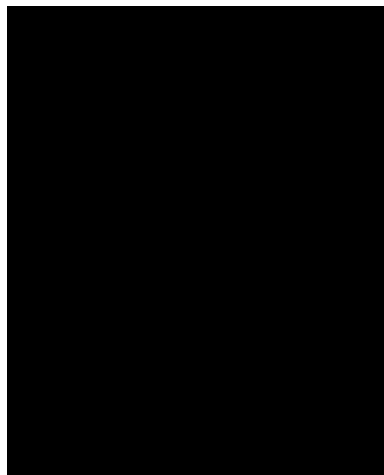
Contents	Page
Trustees' Annual Report	2 - 4
Independent Examiner's Report	5
Statement of Receipts and Payments	6
Statement of Balances	7
Notes to the Accounts	8

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31st May 2024.

Current Trustees

Chairperson
Treasurer
Secretary


General Members



Contact Information

c/o Inverbrothock Primary School,
East Kirkton Road,
Arbroath,
Angus, DD11 4GR

Independent Examiner


Regional Manager – CHSS
25 McGregors Walk
Arbroath
DD11 1LR

Structure, Governance & Management

Inverbrothock Playgroup is a charitable unincorporated organisation., the organisation became a registered charity on the 16th August 1984 and the purposes and administration arrangements are set out in our constitution.

The Inverbrothock Playgroup's trustees are appointed or reappointed by the members at our annual general meeting, which is held in September each year, or co-opted onto the committee at committee meetings.

All of the office bearers shall cease to hold office at the conclusion of each Annual General Meeting, but then shall be eligible for re-election.

Objectives and Activities

Our purposes, as recorded in our constitution, are to promote the aims of Early Years Scotland which are to advance the education of pre-school children with the emphasis on play experience, so that they may take a constructive place in the community and also to advance the education of their parents and other appropriate persons. As a member of Early Years Scotland, we provide accommodation, equipment, raise funds and purchase items suitable for the group.

Our vision is to continuously strive to ensure that we provide high quality childcare and learning experiences that meet the needs of all children and their families. We believe our experienced team compliment each other by working together to provide the children with nurturing, caring, and stimulating experiences. Support secure transitions, enabling all children to have confidence to build on their prior knowledge and learning.

We educate children from the age of 2 years to not yet attending primary school and provide a safe environment for them while they learn. We encourage parents/carers to support education for their children.

Achievements

Playgroup has successfully ran throughout the year at full capacity. The introduction of a waiting list has proved the playgroup is a well sought early education setting.

There were many educational activities for the children both indoor and outdoor took place. The playgroup continues to work alongside the school with consideration of the areas that they are able to facilitate including the forest and sensory garden.

In August 2023 Inverbrothock Playgroup was selected to be part of an early years accreditation pilot scheme for The Scottish Book Trust. In February 2024 we were successfully accredited and given our award at a small presentation ceremony.

Since April 2023 the playgroup developed a partnership with Arbroath Football Club which will enable us to provide opportunities for our families to support their local football team, through visits and fundraising.

This is a continuous partnership which is growing with successful links, advertising and trips.

Since December 2021 the playgroup developed links with the local church and Nursing home to spread Christmas cheer and create community participation. This is a continuous partnership which allows children and their families to build links in their community.

A good reserve of funds is being built up to ensure the suggested amount of 3 months plus of salaries is created.

Trustees Remuneration and Expenses

There has been no remuneration to Charity Trustees during the period.

Staffing

There is currently a staff headcount of ten.

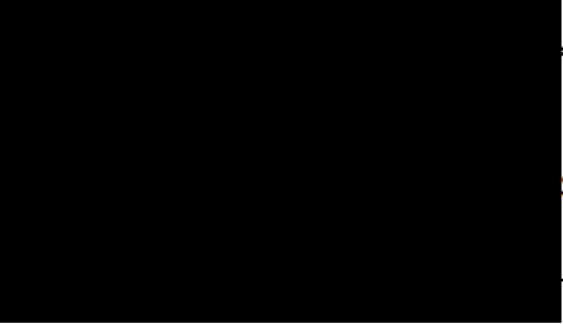
Financial Review

The results for the period are set out in the accounts. The results show a Deficit of minus £6657.02. Leaving unrestricted funds of £40,281.12 and restricted funds of nil.

Reserves

The playgroup held unrestricted funds of £40,281.12 at the year end. A reserves policy is in place to put sums away every month to prevent future low funds this system is now in working order and there are now these funds held as designated in the unrestricted sum. There is reporting at the meeting on designated fund.

Approved by the Trustees on
and signed on their behalf by:



Sign Name

Print Name

29/01/2025 _____ Date of approval

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period ended 31st May 2024 which are set out on pages 5.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act to state whether particular matters have come to my attention.


Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, **no matter has come to my attention**

1. Which gives me reasonable cause to believe that in any material respect the following requirements have not been met:
 - To keep accounting records in accordance with Section 44 (1) (a) or the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts with accord with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



29/01/2025 _____
Date of signing

STATEMENT of RECEIPTS AND PAYMENTS ACCOUNT
YEAR TO 31st May 2024

	2024		2023	
	£	£	£	£
	U/R	R	U/R	R
RECEIPTS				
from Charitable Activities				
Main Income				
Donations	93	0	0	0
Grants	0	0	500	0
Trading	146410	0	137789	0
Fundraising	0	0	116	0
Investment Income	762	0	348	0
Other	0	0	704	0
	<u>147265</u>	<u>0</u>	<u>139457</u>	<u>0</u>
TOTAL RECEIPTS	<u>147265</u>	<u>0</u>	<u>139457</u>	<u>0</u>
PAYMENTS				
from Charitable Activities				
Trading	124123	0	114573	0
Activities	<u>27073</u>	<u>0</u>	<u>34662</u>	<u>0</u>
	152196	0	149235	0
other payments				
Fundraising expenses	1725	0	25	0
Independent Examination	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PAYMENTS	<u>153921</u>	<u>0</u>	<u>149260</u>	<u>0</u>
Surplus/Deficit for period	<u><u>-6657.02</u></u>	<u><u>0</u></u>	<u><u>-9803</u></u>	<u><u>0</u></u>

**Inverbrothock
Playgroup**

Registered Charity - SC003678

**STATEMENT of
BALANCES
YEAR TO 31st May 2024**

	2024	2023
Cash and Bank opening balances	52384	62187
Surplus or Deficit (Joint) (as shown on R & P Accounts)	-6657.02	-9803
Cash and Bank as at year end	<u>40281.12</u>	<u>52384</u>

The final Balance is
made up of:
Unrestricted
Funds
Restricted
Funds

40281.12

0

29/01/2025_____ Date of approval

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Trustee Remuneration, Expenses and Related Party Transactions

No trustees or connected persons received any remuneration during the year.

No out of pocket expenses were reimbursed to trustees during the year

4. Grants/Donations Restricted Grants

	2024	2023
	£	£
Photography commission	35	85
Scotmid Community fund	0	500
Scottish Book Trust	50	

5. Governance Costs

Independent Examination	unrestricted – 2023 £0
	unrestricted – 2024 £0

6. Staff Costs

FTE £106,034.07