

# Panmure Pre-school



Panmure Pre-School  
"We make learning fun"

**TRUSTEES' ANNUAL REPORT  
AND FINANCIAL STATEMENTS**

**For the period 18<sup>th</sup> May 2024 – 17<sup>th</sup> May 2025**

**Scottish Charitable Unincorporated Association (SC004563)**



CONTENTS PAGE

---

| Index                              | Page |
|------------------------------------|------|
| Trustee Annual Report              | 2-4  |
| Independent Examiners Report       | 5    |
| Statement of Receipts and Payments | 6    |
| Statement of Balances              | 7    |
| Notes                              | 8-10 |

**TRUSTEES' ANNUAL REPORT**

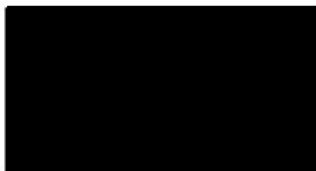
---

The trustees are pleased to present their report and financial statements together with the independent examiners report for the year ended 17<sup>th</sup> May 2025.

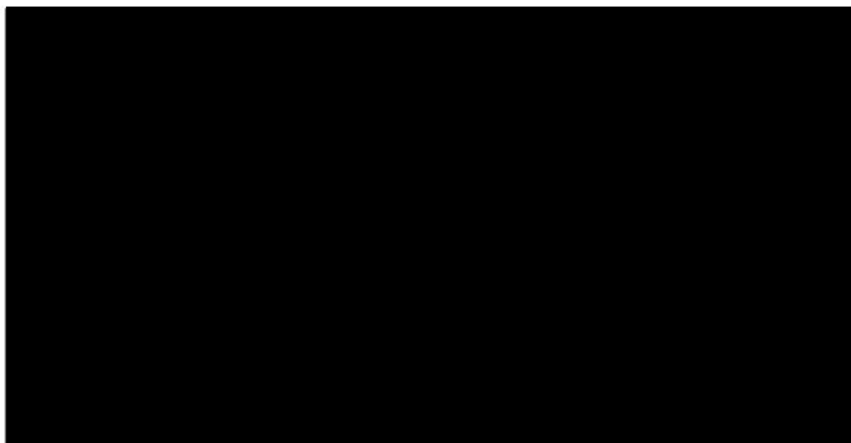
**Charity Name** Panmure Pre-school

**Charity Number** SC004563

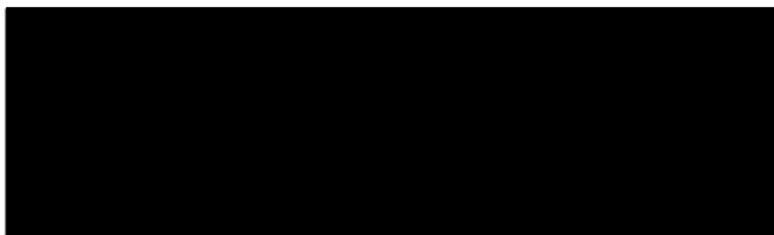
**Principal Address**



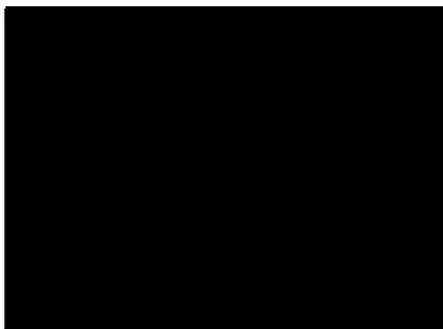
**Current Trustees**



**Others during the period**



**Independent Examiner**



## **TRUSTEES' ANNUAL REPORT**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Panmure Pre-school was registered as an unincorporated association with the Office of the Scottish Regulator (OSCR) on the 18<sup>th</sup> of October 1978 last update being 17<sup>th</sup> of November 2025. A constitution is in place for the running of the charity 157y.

#### **Appointment of Trustees**

The Board which meets regularly throughout the year, are the charity trustees. The trustees are appointed at the Annual General Meeting (AGM). Trustees can be co-opted during the year.

#### **Organisation Structure**

The aim of the playgroup is to promote the aim of the Scottish Preschool Play Association which is to advance the education of pre-school children so that they may take a constructive place in the community, and also the education of their parents and other adults, children and teenagers.

There are seven members of staff.

The trustees are responsible for the strategic direction and governance of the charity.

### **OBJECTIVES & ACTIVITIES**

The advancement of education, the advancement of health, the advancement of citizenship or community development, the advancement of the arts, heritage, culture or science, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, the advancement of human rights, conflict resolution or reconciliation, the promotion of religious or racial harmony, the promotion of equality and diversity, the advancement of environmental protection or improvement.

Beneficiaries are: Children or young people/people with disabilities/people with a particular ethnic or racial origin.

### **ACHIEVEMENTS & PERFORMANCE**

Panmure Pre-School works in partnership with Angus council and receives funding for eligible children of 2, 3 and 4 years of age. All children progressed well in curriculum for excellence early level. Reports, observations and inspections show children were cared for and given every opportunity to develop in all areas of the curriculum.

We extended learning through careful planning using the children's interests and developmental needs. This includes enhancing learning in literacy, maths, health and wellbeing, science, religious and moral and social studies.

**TRUSTEES' ANNUAL REPORT**

---

**ACHIEVEMENTS & PERFORMANCE cont'd**

We took all the children on an educational visits to a local farm, community walks, visits to care homes, library, community gardens and the beach.

We also involved the children in collecting items for the food bank and toy appeal.

We raised funds through Christmas fayre, where the children made items to sell on the stalls.-  
December 2024

Pannure received a very positive HMIE Inspection and report in April 2024 with good gradings.

**FINANCIAL REVIEW**

Charity income for the period stated is £157,983(2024 £179,309) and expenditure of £163,997(2024 £147,834), leaving deficit of £6,014 (2024 surplus £31,475). Unrestricted funds of £168,760(2024 £174,774) and restricted of £nil(2024 £nil), grand total of £168,760(2024 £174,774).

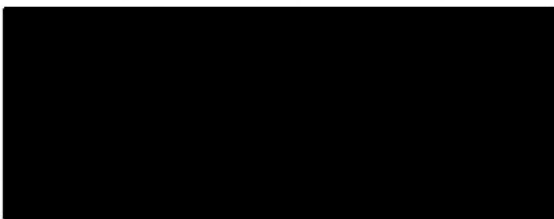
**RESERVES POLICY**

The trustees' policy is to maintain sufficient reserves to meet operating costs of running events as they occur.

The trustees have been advised that they need to review this policy.

**APPROVAL**

This report was approved on 27<sup>th</sup> of January 2026, by the trustees and signed on their behalf by:



10-02-26

Date



**Panmure Pre-school Scottish Charity No:SC004563**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the period ended 17<sup>th</sup> of May 2025 which are set out on pages 6 to 10.

**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.

11/02/2026 Date of signing

**STATEMENT OF RECEIPTS AND PAYMENTS**

---

|                                       | 2025<br>£<br>Unrestricted | 2025<br>£<br>Total | 2024<br>£<br>Total |
|---------------------------------------|---------------------------|--------------------|--------------------|
| <b>Receipts</b>                       |                           |                    |                    |
| Trading                               | 157,983                   | 157,983            | 179,309            |
| <b>TOTAL RECEIPTS</b>                 | <b>157,983</b>            | <b>157,983</b>     | <b>179,309</b>     |
| <br>                                  |                           |                    |                    |
| <b>Payments</b>                       |                           |                    |                    |
| Trading                               | 163,797                   | 163,797            | 147,834            |
| Governance<br>Independent Examination | 200                       | 200                | -                  |
| <b>TOTAL PAYMENTS</b>                 | <b>163,997</b>            | <b>163,997</b>     | <b>147,834</b>     |
| <br>Surplus/Deficit for period        | <br>- 6,014               | <br>- 6,014        | <br>31,475         |

Panmure Pre-school Charity No:SC004563  
 Annual Report & Financial Statements  
 For the Period 18<sup>th</sup> May 2024 to 17<sup>th</sup> May 2025

---

**STATEMENT OF BALANCES**

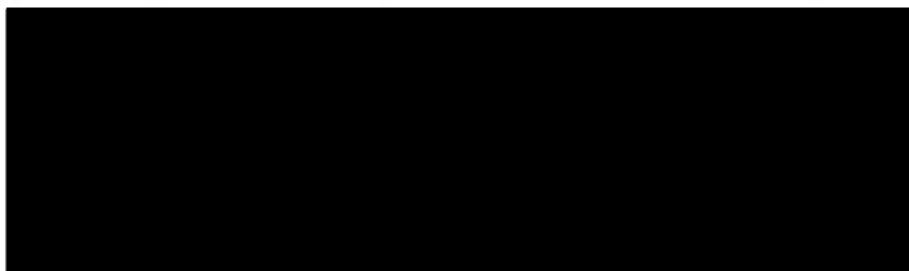
---

|                                 | 2025<br>£<br>Unrestricted | 2025<br>£<br>Total | 2024<br>£<br>Total |
|---------------------------------|---------------------------|--------------------|--------------------|
| <b>Funds Reconciliation</b>     |                           |                    |                    |
| Opening Balance                 | 174,774                   | 174,774            | 143,299            |
| Surplus/Deficit                 | - 6,014                   | - 6,014            | 31,475             |
|                                 | 168,760                   | 168,760            | 174,774            |
| <b>Bank &amp; Cash Balances</b> |                           |                    |                    |
| Bank Balance                    | 168,760                   | 168,760            | 174,774            |
|                                 | 168,760                   | 168,760            | 174,774            |
| <b>Liabilities</b>              |                           |                    |                    |
| Independent Examination Fee     | 200                       | 200                | -                  |
|                                 | 200                       | 200                | -                  |

**Assets**

The charity has play furniture and computers to the value of approximately £6,000.

These accounts were approved by the Trustees on 27<sup>th</sup> January 2026 and signed on their behalf by:





## NOTES TO THE ACCOUNTS

---

### 1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

There have been no changes to the preparation or to the previous year's accounts.

### 2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

### 3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

### 4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees or any persons connected with them during the year (2024-2025: £nil)

### 5. Staffing

- There are 9 staff members

NOTES TO THE ACCOUNTS cont'd

---

**6. Trading**

|                                | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|--------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Individual Fees                | 18,369                        | 0                           | <b>18,369</b>         | 16,727                |
| Angus Council Fee Applications | 139,614                       | 0                           | <b>139,614</b>        | 162,582               |
|                                |                               |                             |                       |                       |
|                                | 157,983                       | 0                           | <b>157,983</b>        | 179,309               |

**7. Cost of Trading**

|                             | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|-----------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Wages                       | 151,185                       | 0                           | <b>151,185</b>        | 135,922               |
| Training/Staff costs        | 1,545                         | 0                           | <b>1,545</b>          | 0                     |
| Materials for Activities    | 3,195                         | 0                           | <b>3,195</b>          | 5,529                 |
| Cleaning                    | 223                           | 0                           | <b>223</b>            | 0                     |
| Trips                       | 0                             | 0                           | <b>0</b>              | 549                   |
| Insurance                   | 860                           | 0                           | <b>860</b>            | 822                   |
| Subs                        | 196                           | 0                           | <b>196</b>            | 0                     |
| Phone                       | 461                           | 0                           | <b>461</b>            | 211                   |
| Software costs              | 455                           | 0                           | <b>455</b>            | 636                   |
| Resources and Miscellaneous | 2,531                         | 0                           | <b>2,531</b>          | 2,040                 |
| Snack                       | 1,851                         | 0                           | <b>1,851</b>          | 2,125                 |
| Bank Charges                | 13                            | 0                           | <b>13</b>             | 0                     |
| Equipment                   | 1,282                         | 0                           | <b>1,282</b>          | 0                     |
|                             |                               |                             |                       |                       |
|                             | 163,797                       | 0                           | <b>163,797</b>        | 147,834               |

NOTES TO THE ACCOUNTS cont'd

| <b>MOVEMENT IN FUNDS</b>         | <b>Opening<br/>18/05/2024<br/>£</b>   | <b>Receipts<br/>£</b> | <b>Payments<br/>£</b> | <b>Closing<br/>17/05/2025<br/>£</b> |
|----------------------------------|---|-----------------------|-----------------------|-------------------------------------|
| <b><u>Unrestricted Funds</u></b> |   |                       |                       |                                     |
| <b>General Fund</b>              | 174,774   | 157,983               | 163,997               | 168,760                             |
| <b>Total</b>                     | 174,774   | 157,983               | 163,997               | 168,760                             |
| <b><u>Restricted Funds</u></b>   |   |                       |                       |                                     |
| N/A                              |   |                       |                       |                                     |
| <b>Total</b>                     | 0   | 0                     | 0                     | 0                                   |
| <b>Total Funds</b>               | 174,774   | 157,983               | 163,997               | 168,760                             |
| <b>Purpose of Funds</b>          |   |                       |                       |                                     |
| <b>General Fund</b>              | <b>Unrestricted funds for any charitable purpose</b>                              |                       |                       |                                     |
| <b>Restricted Fund</b>           | <b>Restricted fund for restricted spending whether from Funder or fundraising</b> |                       |                       |                                     |