

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	7	2023	To	30	6	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Maxholme Pre School Playgroup
SC014163

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Maxholme Pre School Playgroup is an unincorporated charitable organisation governed by our constitution adopted 17 May 2000. Our purposes and administration are set out in our constitution.

Trustee recruitment and appointment

Our trustees are appointed or reappointed by the members at our AGM which is held in June each year. In 2024 the AGM was held on 6 June 2024.

Objectives and activities

Charitable purposes

The charitable purposes of the group is to advance the education of pre school children from the ages 2 until they enrol in school. The emphasis is on play and experience, so that children may take a constructive place in the community, following the guidance laid down by the Care Inspectorate to achieve the Curriculum for Excellence. We also focus on developing relationships with the children's parents to assist the children in their learning and play experience.

Summary of the main activities in relation to these objects

Maxholme Pre School Playgroup is an early years centre providing care and opportunities for learning through play for children aged 2 to 5 years. We continue to work in partnership with East Dunbartonshire Council who provide the majority of our income.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Maxholme Pre School Playgroup has continued to provide an excellent level of care and early years education for our children.

At the beginning of the academic year we relocated to new premises at [REDACTED]. This has enabled us to improve the service we offer in a number of ways. We have been able to increase the number of places available and can accept children from age 2 with the younger children accommodated in a separate room. This has been successfully achieved thanks to a significant effort from the staff and Committee members. In addition as the main leaseholders on the premises we have assumed responsibility for the ongoing running and maintenance of the premises.

We have continued to fund training and development of an increased number of staff and have invested in a range of improved facilities for the children funded through a combination of fees and fundraising.

Financial review

Brief statement of the charity's policy on reserves

As a result of our move to new larger premises and the assumption of responsibilities for ongoing property maintenance we have reviewed our policy on reserves. In this financial year we had a surplus of £11,377 and total reserves of £68,658. It is now considered prudent to maintain a higher level of reserves to allow for future property maintenance and it is our intention to seek to achieve further modest surpluses in the coming years to enable this.

Details of any deficit

Not Applicable

Donated facilities and services (if any)

Not Applicable

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

CHAIR

TREASURER

20/2/2025

20/2/2025

Enter charity name below

Enter SC No. below



SC

Receipts and payments accounts

For the period from

Period start date

Day	Month	Year
01	07	2023

to

Period end date

Day	Month	Year
30	06	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants		971			971	2,902
Receipts from fundraising activities	3,348				3,348	2,376
Gross trading receipts	32,023				32,023	5,478
Income from investments other than land and buildings	562				562	310
Rents from land & buildings	1,680				1,680	-
Gross receipts from other charitable activities	140,169				140,169	89,999
					-	
A1 Sub total	177,782	971	-	-	178,753	101,065
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	177,782	971	-	-	178,753	101,065
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	166,405	971			167,376	98,787
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	166,405	971	-	-	167,376	98,787
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
					-	
A4 Sub total	-	-	-	-	-	-
Total payments	166,405	971	-	-	167,376	98,787
Net receipts / (payments)	11,377	-	-	-	11,377	2,278
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	11,377	-	-	-	11,377	2,278

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	57,281				57,281	55,003
	Surplus / (deficit) shown on receipts and payments account	11,377				11,377	2,278
						-	
						-	
	Cash and bank balances at end of year	68,658	-	-	-	68,658	57,281
	(Agree balances with receipts and payments account(s))						

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets				
	Total	-	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The General Fund is for the day to day running of the nursery including the maintenance and repair costs of the property.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£	
Reimbursement of cleaning materials	1	72	✓
Reimbursement of furniture purchase for new premises	1	47	✓
Reimbursement of Web costs	1	247	✓

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Total						

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Milk & Healthy Snack Grant		971	971	1,336
Community Grant Scheme			-	1,150
Glasgow Airport Flight Path Fund			-	416
			-	
Total		971	971	2,902

reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
East Dunbartonshire Council Funded Places	140,169				140,169	89,999
					-	
					-	
					-	
					-	
					-	
					-	
Total	140,169	-	-	-	140,169	89,999

reference

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Staff Costs	141,685				141,685	75,518
Administration Costs & materials	9,451				9,451	8,021
Snack & Milk	1,421	971			2,392	1,616
Insurances & memberships	1,590				1,590	1,175
Extra Curricular Activities	1,166				1,166	870
Rent					-	11,587
Property Costs	11,092				11,092	
					-	
					-	
					-	
Total	166,405	971	-	-	167,376	98,787

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	3,348				3,348	2,376
Gross trading receipts	32,023				32,023	5,478
Income from investments	562				562	310
Rents from land & buildings	1,680				1,680	-
Gross receipts from other charitable activities	140,169				140,169	89,999
Sub total	177,782	-	-	-	177,782	98,163
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	177,782	-	-	-	177,782	98,163
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	166,405				166,405	95,885
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	166,405	-	-	-	166,405	95,885
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	166,405	-	-	-	166,405	95,885
Net receipts / (payments)	11,377	-	-	-	11,377	2,278
Transfers to / (from) funds					-	
Surplus / (deficit) for year	11,377	-	-	-	11,377	2,278

Nature and purpose of funds

To pay for the day to day running of the nursery including, but not limited to, staffing, supplies, internet, materials, insurances and property costs. The main sources of income are the funded childcare payments made by East Dunbartonshire Council and the fees charged for children not entitled to funded places.

Additional analysis (3)

6 Breakdown of restricted funds

Milk & healthy
Snack SchemeTotal restricted
funds
Total restricted
funds last
period

Receipts

Donations						
Legacies						
Grants	971					
Receipts from fundraising activities					971	2,902
Gross trading receipts						
Income from investments other than land and buildings						
Rents from land & buildings						
Gross receipts from other charitable activities						
Sub total	971	-	-	-	971	2,902

Receipts from asset & investment sales

Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total	-	-	-	-	-	-
Total receipts	971	-	-	-	971	2,902

Payments

Expenses for fundraising activities						
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	971					
Grants and donations					971	2,902
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Legal costs						
Sub total	971	-	-	-	971	2,902

Payments relating to asset and investment movements

Purchases of fixed assets						
Purchase of investments						
Sub total	-	-	-	-	-	-
Total payments	971	-	-	-	971	2,902

Net receipts / (payments)

	-	-	-	-	-	-
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Transfers to / (from) funds

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Surplus / (deficit) for year

	-	-	-	-	-	-
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Nature and purpose of funds

The Milk & Healthy Snack Scheme administered by East Dunbartonshire Council provided funds to ensure that children attending the nursery receive milk and a healthy snack each day.

APPENDIX 3



		Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name	Maxholme Pre School Playgroup							
Registered charity number		SC014163							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year	Period end date
		01	07	2023		30	06	2024	
Set out on pages	1-10	(remember to include the page numbers of additional sheets)							
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 Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of 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 and 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 2006 Accounts Regulations. 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 [other than that disclosed on the attached page*]								
	1. which gives me reasonable cause to believe that in any material respect the requirements: - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or								
	2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed**:						Date:	19/2/25		
Name:									
Relevant professional qualification(s) or body (if any):	CIMA								
Address:									

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose