

REGISTERED COMPANY NUMBER: CS005662 (Scotland)
REGISTERED CHARITY NUMBER: SC051640

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2025
for
Wee Toots SCIO

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Wee Toots SCIO

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Wee Toots SCIO

Report of the Trustees

For The Year Ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

MISSION STATEMENT

The mission Statement of Wee Toots is that the group exists to advance the education and social development of pre-school children in the Huntly area, with a strong emphasis on learning through play. Wee Toots aim to develop successful learners, confident individuals and responsible citizens who will be ready in the future to contribute to a positive and constructive community.

The main aims of Wee Toots for the next decade are to:

- * Secure larger, additional premises which will offer Wee Toots "room to grow"
- * Offer additional highly qualified and cost-effective pre-school sessions to more toddlers in the Huntly area
- * Offer 'additional needs' support to children and families, by having our staff fully qualified in all areas
- * Achieve registration with The Care Inspectorate, gaining Grade A recognition, facilitating government funded placements
- * Design and introduce a 'Completion Certified', sixth - form volunteer/work study programme in conjunction with The Gordon Schools
- * "Sow the seeds" of child -care careers in the minds of teenage students. perhaps future employees of Wee Toots?
- * Develop the capabilities of existing staff using industry training opportunities
- * Further establish community and volunteer networks
- * Apply for funding for extra courses for staff from local voices
- * Look at getting a sensory room
- * Look at premises that are care inspectorate compatible

FINANCIAL REVIEW

Total income for the year was £32,326 with total expenditure for the year of £35,018.

The deficit for the year was £2,692.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, which is registered in Scotland (Charity number SC051640), is controlled by its governing document, and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS005662 (Scotland)

Registered Charity number

SC051640

Registered office

Linden Community Centre
Castle Street
Huntly
Aberdeenshire
AB54 4SH

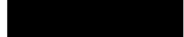
Wee Toots SCIO

**Report of the Trustees
For The Year Ended 31 March 2025**

Trustees



Company Secretary

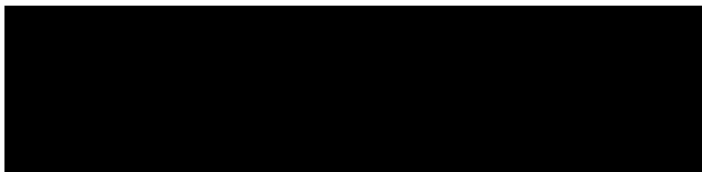


Independent Examiner



The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Approved by order of the board of trustees on 17 July 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of Wee Toots SCIO

I report on the accounts for the year ended 31 March 2025 set out on pages four to ten.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

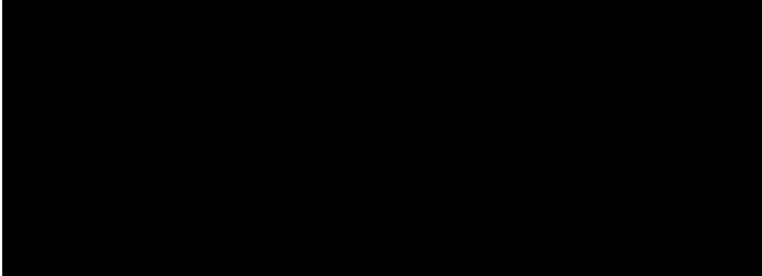
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (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 to comply with Regulation 8 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.



The Long Partnership
4 North Guildry Street
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17 July 2025

Wee Toots SCIO

Statement of Financial Activities For The Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,466	-	29,466	19,015
Charitable activities					
General		-	4,000	4,000	-
Other trading activities	2	6,705	-	6,705	2,589
Total		<u>36,171</u>	<u>4,000</u>	<u>40,171</u>	<u>21,604</u>
EXPENDITURE ON					
Raising funds		-	-	-	497
Charitable activities					
General		35,168	-	35,168	27,459
Total		<u>35,168</u>	<u>-</u>	<u>35,168</u>	<u>27,956</u>
NET INCOME/(EXPENDITURE)		1,003	4,000	5,003	(6,352)
RECONCILIATION OF FUNDS					
Total funds brought forward		(1,250)	-	(1,250)	5,102
TOTAL FUNDS CARRIED FORWARD		<u>(247)</u>	<u>4,000</u>	<u>3,753</u>	<u>(1,250)</u>

The notes form part of these financial statements

Wee Toots SCIO

Balance Sheet

31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	5	150	-	150	-
Cash at bank and in hand		577	4,000	4,577	1,867
		<u>727</u>	<u>4,000</u>	<u>4,727</u>	<u>1,867</u>
CREDITORS					
Amounts falling due within one year	6	(974)	-	(974)	(3,117)
		<u>(247)</u>	<u>4,000</u>	<u>3,753</u>	<u>(1,250)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		(247)	4,000	3,753	(1,250)
TOTAL ASSETS LESS CURRENT LIABILITIES		(247)	4,000	3,753	(1,250)
		<u>(247)</u>	<u>4,000</u>	<u>3,753</u>	<u>(1,250)</u>
NET ASSETS/(LIABILITIES)					
		(247)	4,000	3,753	(1,250)
FUNDS	7				
Unrestricted funds				(247)	(1,250)
Restricted funds				4,000	-
TOTAL FUNDS				<u>3,753</u>	<u>(1,250)</u>

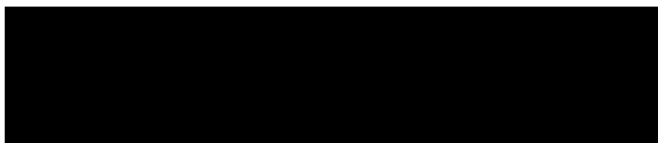
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 July 2025 and were signed on its behalf by:



The notes form part of these financial statements

Wee Toots SCIO

Notes to the Financial Statements For The Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts are prepared on an accruals basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

As required by the regulations, the accounts are prepared to comply with the Statement of Recommended Practice on Accounting and Reporting by Charities (FRS102) effective from 2015 (SORP 2015 FRS102) including requirements of the general purpose accounting standard FRS102.

The charity constitutes a public benefit entity as defined by FRS 102.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	6,655	2,589
Sale of merchandise	50	-
	6,705	2,589

Wee Toots SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,015	-	19,015
Other trading activities	2,589	-	2,589
Total	<u>21,604</u>	<u>-</u>	<u>21,604</u>
EXPENDITURE ON			
Raising funds	497	-	497
Charitable activities			
General	27,459	-	27,459
Total	<u>27,956</u>	<u>-</u>	<u>27,956</u>
NET INCOME/(EXPENDITURE)	(6,352)	-	(6,352)
RECONCILIATION OF FUNDS			
Total funds brought forward	5,102	-	5,102
TOTAL FUNDS CARRIED FORWARD	<u>(1,250)</u>	<u>-</u>	<u>(1,250)</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	-	497
Bad debts	-	(497)
Prepayments	150	-
	<u>150</u>	<u>-</u>

Wee Toots SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Social security and other taxes	349	127
Other creditors	-	2,149
Accrued expenses	625	841
	<u>974</u>	<u>3,117</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	(1,250)	1,003	(247)
Restricted funds			
Aberdeenshire Council	-	4,000	4,000
	<u>(1,250)</u>	<u>5,003</u>	<u>3,753</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,171	(35,168)	1,003
Restricted funds			
Aberdeenshire Council	4,000	-	4,000
	<u>40,171</u>	<u>(35,168)</u>	<u>5,003</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	5,102	(6,352)	(1,250)
	<u>5,102</u>	<u>(6,352)</u>	<u>(1,250)</u>

Wee Toots SCIO

Notes to the Financial Statements - continued For The Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,604	(27,956)	(6,352)
TOTAL FUNDS	<u>21,604</u>	<u>(27,956)</u>	<u>(6,352)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	5,102	(5,349)	(247)
Restricted funds			
Aberdeenshire Council	-	4,000	4,000
TOTAL FUNDS	<u>5,102</u>	<u>(1,349)</u>	<u>3,753</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,775	(63,124)	(5,349)
Restricted funds			
Aberdeenshire Council	4,000	-	4,000
TOTAL FUNDS	<u>61,775</u>	<u>(63,124)</u>	<u>(1,349)</u>

Wee Toots SCIO

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2025**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Wee Toots SCIO**Detailed Statement of Financial Activities
For The Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Nursery income	25,621	19,015
Donations	3,845	-
	29,466	19,015
Other trading activities		
Fundraising events	6,655	2,589
Sale of merchandise	50	-
	6,705	2,589
Charitable activities		
Grants	4,000	-
	4,000	-
Total incoming resources	40,171	21,604
EXPENDITURE		
Other trading activities		
Bad debts	-	497
Charitable activities		
Fundraising expenses	1,020	3,500
Rent	5,148	4,177
Insurance	273	341
Light and heat	-	262
Wages	25,817	16,379
Repairs and maintenance	716	834
Accountancy	889	680
Legal and professional fees	-	18
Consumables	854	876
Postage and stationery	176	183
Hire of equipment	125	110
Sundry expenses	-	99
Subscriptions	150	-
	35,168	27,459
Total resources expended	35,168	27,956
Net income/(expenditure)	5,003	(6,352)

This page does not form part of the statutory financial statements