

**BRIDGE OF EARN NURSERY**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 31 JULY 2024**  
**SCOTTISH CHARITY NUMBER: SC012900**

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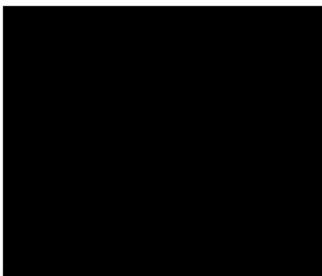
**WALTON KILGOUR**  
**Chartered Accountants**  
**2 Marshall Place**  
**Perth**  
**PH2 8AH**

## BRIDGE OF EARN NURSERY

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**BRIDGE OF EARN NURSERY**  
**Trustee Annual Report for the year ended 31 July 2024**

|                                  |                                                                                    |
|----------------------------------|------------------------------------------------------------------------------------|
| <b>Charity Name</b>              | Bridge of Earn Nursery                                                             |
| <b>Registered Charity Number</b> | SC012900                                                                           |
| <b>Principal Address</b>         | The Institute<br>Station Road<br>Bridge of Earn<br>Perth<br>PH2 9EA                |
| <b>Chairperson</b>               |  |
| <b>Treasurer</b>                 |                                                                                    |
| <b>Secretary</b>                 |                                                                                    |
| <b>Independent Examiner</b>      |                                                                                    |
| <b>Bankers</b>                   | Bank of Scotland                                                                   |

**Governing document**

The Association is a charitable unincorporated association with a written constitution registered from September 1974. The purposes and administration arrangements are set out in our constitution.

**Trustee recruitment and appointment**

Membership of the Association is open to those individuals who are volunteers of the charity. Any person wishing to become a member must submit a written application to the Board of Trustees for consideration.

Trustees are elected each year at the Annual Members Meeting for the term of one year. Nomination of the Elected Trustees shall be in writing by not less than any two members. Election of Trustees shall be by vote of the members for each vacancy.

**BRIDGE OF EARN NURSERY**  
**Trustee Annual Report for the year ended 31 July 2024 (continued)**

**Charitable purposes**

Our purposes, as recorded in our constitution, is to provide pre school education

**Review of activities in the year**

During the year the Charity carried out the following:

- Purchased resources to enhance the quality of the experience.
- Continued to purchase cleaning equipment and further resources in response to the guidance sent out for Covid 19.

**Policy on reserves**

The general fund is primarily held to meet the working capital of the charity not covered by donations, fees and grants. As a result of the deficit of £8,570 for the year, the Charity held unrestricted funds of £107,317 at the year end.

**BRIDGE OF EARN NURSERY**  
**Trustee Annual Report for the year ended 31 July 2024 (continued)**

**Statement of Trustees' responsibilities**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which should disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements have been properly prepared from the records of the Charity, are in agreement therewith and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Association's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by



27 March 2025

## BRIDGE OF EARN NURSERY

### General Fund

#### Receipts and payments account for the year ended 31 July 2024

|                                               | Restricted<br>Fund<br>2024<br>£ | Unrestricted<br>Fund<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------------|---------------------------------|-----------------------------------|--------------------|--------------------|
| <b>RECEIPTS</b>                               |                                 |                                   |                    |                    |
| Donations                                     | -                               | 1,497                             | 1,497              |                    |
| Grant funding                                 | -                               |                                   |                    |                    |
| Fees                                          | -                               | 144,244                           | 144,244            | 160,937            |
| Receipts from fundraising                     | -                               | 2,717                             | 2,717              | 2,555              |
| Investment income                             | -                               | 128                               | 128                | 165                |
|                                               | <u>-</u>                        | <u>148,586</u>                    | <u>148,586</u>     | <u>163,657</u>     |
| <b>PAYMENTS FOR CHARITABLE<br/>ACTIVITIES</b> |                                 |                                   |                    |                    |
| Fundraising costs                             | -                               | 865                               | 865                | 552                |
| Wages                                         | -                               | 102,247                           | 102,247            | 87,324             |
| Pension                                       | -                               | 3,577                             | 3,577              | 2,320              |
| Event instructors                             | -                               |                                   |                    | 160                |
| Hall rent                                     | -                               | 10,926                            | 10,926             | 11,355             |
| Playroom equipment/consumable                 | -                               | 17,748                            | 17,748             | 18,862             |
| Property repairs                              | -                               | 12,296                            | 12,296             | 2,083              |
| Other payments                                | -                               | 5,494                             | 5,494              | 3,780              |
|                                               | <u>-</u>                        | <u>153,153</u>                    | <u>153,153</u>     | <u>126,436</u>     |
| <b>GOVERNANCE COSTS</b>                       |                                 |                                   |                    |                    |
| Independent examiner's fee                    | -                               | 510                               | 510                | 510                |
| HR Fees                                       | -                               | 3,493                             | 3,493              | 2,992              |
|                                               | <u>-</u>                        | <u>157,156</u>                    | <u>157,156</u>     | <u>129,938</u>     |
| <b>(Deficit)/Surplus for year</b>             | <u>-</u>                        | <u>(8,570)</u>                    | <u>(8,570)</u>     | <u>33,719</u>      |

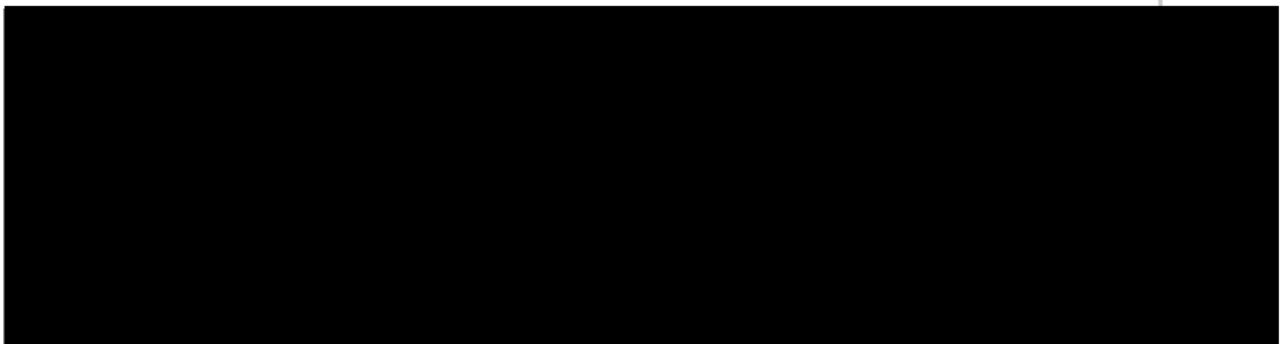
All amounts relate to continuing operations. There were no recognised gains and losses other than the deficit for the financial year reported above.

**BRIDGE OF EARN NURSERY**

**Statement of Balances as at 31 July 2024**

|                                 | Restricted<br>Fund<br>2024<br>£ | Unrestricted<br>Fund<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------|---------------------------------|-----------------------------------|--------------------|--------------------|
| <b>General fund</b>             |                                 |                                   |                    |                    |
| Balance as at 1 August 2023     | -                               | 115,887                           | 82,168             | 82,168             |
| (Deficit)/Surplus for year      | -                               | (8,570)                           | (8,570)            | 33,719             |
| Balance as at 31 July 2024      | -                               | 107,317                           | 107,317            | 115,887            |
| <i>Represented by:</i>          |                                 |                                   |                    |                    |
| <b>Current assets</b>           |                                 |                                   |                    |                    |
| Bank accounts -Bank of Scotland | -                               | 107,317                           | 107,317            | 115,887            |
| Cash in hand                    | -                               |                                   |                    |                    |
|                                 | -                               | 107,317                           | 107,317            | 115,887            |

Approved by the Trustees on 27 March 2025 and signed on its behalf by:



## BRIDGE OF EARN NURSERY

### Notes to the Accounts for the year to 31 July 2024

#### 1. Accounting policies

(a) *basis of accounting*

The financial statements have been prepared under the historical cost convention.

(b) Income is included in the financial statements when received and entered in the accounting records (i.e. under the cash basis).

(c) Expenditure is charged to the income and expenditure accounts on an as paid basis (i.e. under the cash basis).

(d) The Charity is not registered for Value Added Tax purposes.

#### 2. Remuneration/reimbursement of expenses

No remuneration was paid to any Office Bearer or Committee member in the year (2023 - £nil).

#### 3. Funds

The nature and purpose of each fund is as follows:

*General fund*

This comprises donations, fund raising proceeds and bank interest received that will be spent on the primary object of the Charity.

## **Independent Examiner's Report to the members of Bridge of Earn Nursery.**

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 4 to 6.

### **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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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 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 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.

  
Walton Kilgour Chartered Accountants  
2 Marshall Place  
Perth  
PH2 8AH

27 March 2025