

**Bower Busy Bees ELC**

**Scottish Charity No - SC013192**

**Financial Statements for the  
for the year ended 31 July 2024**

**Reference and Administrative Information****Charity Name**

Bower Busy Bees ELC

**Charity No**

SC013192

**Address**

The Stables, Bower, Wick, Caithness, KW1 4TT

**Current Trustees**

Pedro Medina

Sarah Aitken

Eleanor Graham

Chairperson

Secretary

Treasurer

**Bank**

Triodos Bank, Deanery Road, Bristol, BS1 5AS

**Accountant**

KW1ck Bookkeeping, 12 Albert Street, Wick, KW1 5BQ

# **Independent Examiner's Report to the Trustees of Bower Busy Bees ELC**

I report on the accounts of the charity for the year ended 31 July 2024

## **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 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 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

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  
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

A I Manson

Date

13/6/26

Ann Manson  
Ruthers  
Lyth  
Caithness  
KW1 4UD

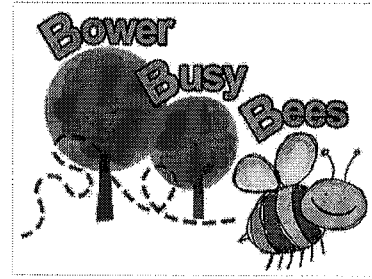
**Bower Busy Bees ELC**  
**Income and Expenditure for the year ended 31 July 2024**  
**Charity no SC013192**

| <b>Income</b>                   | <u>Treasurer</u><br><u>Account</u> | <u>Fundraising</u><br><u>Account</u> | <u>Petty Cash</u> | <u>HyperJar</u> | <b>TOTAL</b>      | <u>2023</u>      |
|---------------------------------|------------------------------------|--------------------------------------|-------------------|-----------------|-------------------|------------------|
| Funding                         | 76,261.27                          |                                      |                   |                 | <b>76,261.27</b>  | 82,817.75        |
| 2 Year Old Fees                 | 6,838.00                           |                                      |                   |                 | <b>6,838.00</b>   | 3,726.70         |
| Grants                          | -                                  |                                      |                   |                 | -                 | 2,000.00         |
| Bank Interest                   | 311.93                             | 215.34                               |                   |                 | <b>527.27</b>     | 311.34           |
| Christmas Fayre                 | -                                  |                                      |                   |                 | -                 | -                |
| Donations                       | 600.00                             |                                      |                   |                 | <b>600.00</b>     | 15.00            |
| Fundraising                     | 17.97                              | 78.96                                |                   |                 | <b>96.93</b>      | 1,292.41         |
| Misc Income                     | 426.21                             |                                      |                   |                 | <b>426.21</b>     | -                |
|                                 | <b>84,455.38</b>                   | <b>294.30</b>                        | <b>-</b>          | <b>-</b>        | <b>84,749.68</b>  | <b>90,163.20</b> |
| <b>Expenditure</b>              |                                    |                                      |                   |                 |                   |                  |
| Staff Costs                     | 64,633.01                          | 1,790.62                             |                   |                 | <b>66,423.63</b>  | 69,180.62        |
| Play Durables                   | 861.13                             |                                      |                   | 636.63          | <b>1,497.76</b>   | 3,572.05         |
| Play Expendables                | 437.80                             |                                      |                   | 615.76          | <b>1,053.56</b>   | 856.95           |
| Food                            | 723.16                             |                                      |                   | 153.62          | <b>876.78</b>     | 1,300.27         |
| Rent                            | -                                  |                                      |                   |                 | -                 | -                |
| Heat & Light                    | 6,419.07                           |                                      |                   |                 | <b>6,419.07</b>   | 114.77           |
| Telephone                       | 1,315.11                           |                                      |                   |                 | <b>1,315.11</b>   | 744.84           |
| Stationery                      | 215.37                             |                                      |                   | 12.99           | <b>228.36</b>     | 455.78           |
| Repairs & Renewals              | 4,114.29                           |                                      |                   | 337.35          | <b>4,451.64</b>   | 5,413.08         |
| Insurance                       | 1,855.24                           |                                      |                   |                 | <b>1,855.24</b>   | 1,700.23         |
| Cleaning                        | 409.45                             |                                      |                   | 553.13          | <b>962.58</b>     | 823.45           |
| Cala                            | -                                  |                                      |                   |                 | -                 | 145.00           |
| Care Commission                 | 35.00                              |                                      |                   |                 | <b>35.00</b>      | 17.00            |
| Health & Safety                 | 183.30                             |                                      |                   |                 | <b>183.30</b>     | 302.55           |
| Fundraising Costs               | -                                  |                                      |                   |                 | -                 | -                |
| Misc Expenses                   | 1,791.62                           | 125.00                               |                   | 520.70          | <b>2,437.32</b>   | 786.92           |
| Bank Charges                    | 27.00                              |                                      |                   |                 | <b>27.00</b>      | 30.20            |
| Pockit Fees                     | -                                  |                                      |                   |                 | -                 | -                |
| Paid to Pockit                  | -                                  |                                      |                   |                 | -                 | -                |
| Sage                            | 388.80                             |                                      |                   |                 | <b>388.80</b>     | 399.20           |
| Accounts/Payroll                | 1,465.00                           |                                      |                   |                 | <b>1,465.00</b>   | 550.00           |
|                                 | <b>84,874.35</b>                   | <b>1,915.62</b>                      | <b>-</b>          | <b>2,830.18</b> | <b>89,620.15</b>  | <b>86,392.91</b> |
| Total Surplus/Deficit for Year  | (418.97)                           | (1,621.32)                           | 0.00              | (2,830.18)      | <b>(4,870.47)</b> | <b>3,770.29</b>  |
| Transfers                       | (5,111.99)                         |                                      | (2,970.67)        |                 | <b>(8,082.66)</b> | 10,683.83        |
|                                 | 3,372.19                           | 5,111.99                             |                   | 3,225.00        | <b>11,709.18</b>  | (10,683.83)      |
|                                 | 2,970.67                           |                                      |                   |                 | <b>2,970.67</b>   |                  |
|                                 | (3,225.00)                         |                                      |                   | (3,372.19)      | <b>(6,597.19)</b> |                  |
|                                 | (1,994.13)                         | 5,111.99                             | (2,970.67)        | (147.19)        | <b>0.00</b>       |                  |
| Surplus/Deficit after transfers | (2,413.10)                         | 3,490.67                             | (2,970.67)        | (2,977.37)      | <b>(4,870.47)</b> | 3,770.29         |
| Opening Balances                | 59,936.64                          | 7,850.44                             | 2,970.67          | 2,977.37        | <b>73,735.12</b>  | <b>69,964.83</b> |
| Balance as at 31st July 2024    | <b>57,523.54</b>                   | <b>11,341.11</b>                     | <b>0.00</b>       | <b>0.00</b>     | <b>68,864.65</b>  | <b>73,735.12</b> |
| <b>Represented By:</b>          |                                    |                                      |                   |                 |                   |                  |
| Treasurers Current Acc          | 57,523.54                          |                                      |                   |                 |                   |                  |
| Fundraising Acc                 |                                    | 11,341.11                            |                   |                 |                   |                  |
| Petty Cash                      |                                    |                                      | -                 |                 |                   |                  |
| Hyperjar (Acc Closed)           |                                    |                                      |                   | -               |                   |                  |
|                                 | <b>57,523.54</b>                   | <b>11,341.11</b>                     | <b>-</b>          | <b>-</b>        | <b>68,864.65</b>  |                  |

Approved by the Board of Trustees and signed on their behalf by: \_\_\_\_\_

Print Name \_\_\_\_\_

Date \_\_\_\_\_



# **Bower Busy Bees ELC**

## **Trustees' Annual Report**

2023 to 2024



## Objectives and activities

Bower Busy Bees is Caithness' first Early Learning Centre (ELC) looking to drive forward outdoor learning for 2 – 5 year old children. Based in Bower, the setting sits in the centre of the Caithness and attracts children from across the county. By offering a unique childcare setting - we help the county overall to increase the attractiveness of the area. Unlike other settings where children begin their days inside and go outside for short bursts throughout the day; our children begin their day in the forest and as far as possible spend the rest of it outside and immersed in nature – this is of huge benefit to the social development of the children that attend the setting.

The aim of the group is to advance the education and social development of pre-school with the emphasis on the play experience, so that they take a constructive place in the community and also to advance the education of their parents/carers and other appropriate persons.

Further to the above aims the group shall seek:

- (a) to provide safe and satisfying group play and learning
- (b) to encourage other charitable activities through which the parents/carers may support the development of children.



## **Structure, governance and management**

### **Type of governing document**

Bower Busy Bees have adopted a model early years/childcare group constitution which has been approved by the Office of the Scottish Charities Regulator (OSCR) as acceptable for charitable status. Care and Learning Alliance (CALA) encourages all groups to adopt this CALA model constitution, which incorporates best practice.

### **Trustee recruitment and appointment**

The structure of Bower Busy Bees ELC shall consist of:

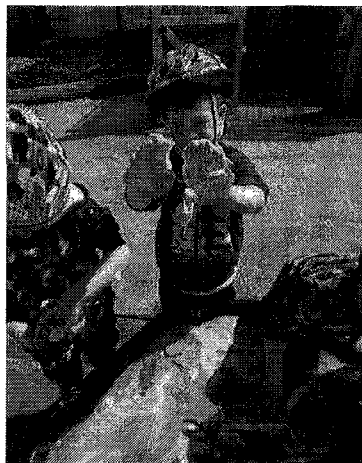
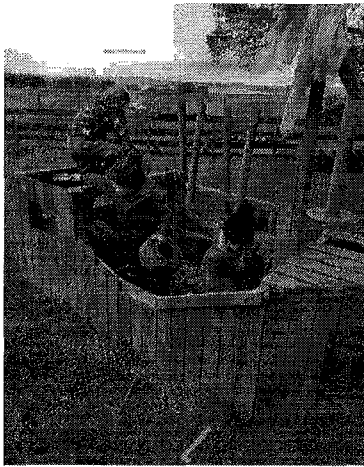
- **Members** - who have the right to attend the annual general meeting (and any special general meeting) and have important powers under the constitution; in particular, the members elect people to serve on the management committee and take decisions in relation to changes to the constitution itself
- **Management Committee** - who hold regular meetings during the period between annual general meetings, and manage and supervise the activities of the group; in particular, the management committee is responsible for the financial control of the group.

The management committee members shall elect from among themselves a chair, a treasurer and a secretary.

All of the office bearers shall cease to hold office at the conclusion of each annual general meeting, but shall then be eligible for re-election. Committee members shall be entitled to serve for no more than three consecutive years.

## Achievements and performance

The 2023/24 session was a period of significant transition for the nursery. We navigated a season of "unsettled" change, including staff turnover, new recruitment, and a refreshing of our management committee personnel. Despite these internal shifts, the Trustees are proud that the core mission—delivering high-quality early years care—remained uninterrupted. Our focus was on maintaining a stable, nurturing environment for the children throughout this period of evolution.



The Summer term was a highlight for building community spirit after a busy year.

We successfully hosted our annual sports day in June. This event promoted physical activity and healthy competition among the children, while the family picnic strengthened our bonds with parents and carers. The weather was on our side for once and stayed dry with the sun even making an appearance.



At the end of the summer term, we said a fond farewell to seven of our eldest children as they prepared to start at local primary schools. To celebrate their individual journeys and provide a positive conclusion to their time at Bower Busy Bees, we organised a special visit from Caithness Animal Farm Park during their final week. This hands-on experience was much more than a celebration; it was a vital educational milestone. By interacting with and feeding the animals, the children developed a tangible sense of empathy and responsibility. These new sensory experiences boosted their confidence and provided a gentle, therapeutic space to navigate the 'big' emotions of moving on. By integrating local community resources in this way, we were able to create a joyful communal memory that eased the transition for both the children and their families,



## **Future plans**

With a strong and dedicated committee now in place, the future of Bower Busy Bees looks positive. Our primary focus for the coming year is to enhance our outdoor learning environment by constructing a Polycrub in the forest area. This structure will provide essential wind and weather shelter, ensuring the children can benefit from outdoor play and education regardless of the harsh Caithness weather conditions. The committee is actively pursuing grant funding to support the costs of this project.

Furthermore, we are excited to welcome a new Manager to the team. We believe this appointment will bring fresh perspectives and innovative fundraising ideas to ensure the long-term financial sustainability and growth of the setting.

## Declaration

Signed on behalf of the charity trustees:

EJG

Print name

Eleanor Graham

Designation

Trustee

Date

25<sup>th</sup> April 2026