

Bower Busy Bees ELC

Scottish Charity No - SC013192

**Financial Statements for the
for the year ended 31 July 2025**

Reference and Administrative Information

Charity Name

Bower Busy Bees ELC

Charity No

SC013192

Address

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

Charity Trustees

Chairperson

Lynne Swanson (September 2024 - September 2025)

Pedro Medina (September 2023 - September 2024)

Secretary

Sharon Dismore (September 2024 - September 2025)

Sarah Aitken (November 2023 - September 2024)

Treasurer

Pedro Medina (September 2024 - September 2025)

Eleanor Graham (September 2023 - September 2024)

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 2025

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 J Manson

Date 30/4/2026

Ann Manson
AJM Bookkeeping
Lyth
Caithness
KW1 4UD

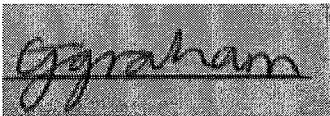
Bower Busy Bees ELC**Income and Expenditure for the year ended 31 July 2025**

Charity no SC013192

Income	<u>Treasurer</u> <u>Account</u>	<u>Fundraising</u> <u>Account</u>	<u>Petty Cash</u>	TOTAL	<u>2024</u>
Funding	76,204.30			76,204.30	76,261.27
2 Year Old Fees	7,608.85			7,608.85	6,838.00
Grants		4,133.06		4,133.06	-
Bank Interest	254.79	225.29		480.08	527.27
Christmas Fayre				-	-
Donations				-	600.00
Fundraising	182.00		1,064.00	1,246.00	96.93
Misc Income				-	426.21
	<u>84,249.94</u>	<u>4,358.35</u>	<u>1,064.00</u>	<u>89,672.29</u>	<u>84,749.68</u>
Expenditure					
Staff Costs	76,652.64			76,652.64	66,423.63
Play Durables	913.44			913.44	1,497.76
Play Expendables	612.98			612.98	1,053.56
Food	480.34			480.34	876.78
Rent	400.00			400.00	-
Heat & Light	-			-	6,419.07
Telephone	843.17			843.17	1,315.11
Stationery	1,025.69			1,025.69	228.36
Repairs & Renewals	2,453.00			2,453.00	4,451.64
Polygrub	11,578.00	1,648.00		13,226.00	
Insurance	1,983.98			1,983.98	1,855.24
Cleaning	767.11			767.11	962.58
CALA	895.00			895.00	-
Governance Costs	312.99			312.99	35.00
Health & Safety	464.08			464.08	183.30
Fundraising Costs	240.61			240.61	-
Misc Expenses	1,714.07			1,714.07	2,437.32
Bank Charges	37.80			37.80	27.00
Pocket Fees				-	-
Paid to Pocket				-	-
Sage				-	388.80
Accounts/Payroll	1,418.00			1,418.00	1,465.00
Amazon Deposit Account	27.92			27.92	
	<u>102,820.82</u>	<u>1,648.00</u>	<u>-</u>	<u>104,468.82</u>	<u>89,620.15</u>
Total Surplus/Deficit for Year	(18,570.88)	2,710.35	1,064.00	(14,796.53)	(4,870.47)
Opening Balances	57,523.54	11,341.11	0.00	68,864.65	73,735.12
Balance as at 31st July 2025	<u>38,952.66</u>	<u>14,051.46</u>	<u>1,064.00</u>	<u>54,068.12</u>	<u>68,864.65</u>

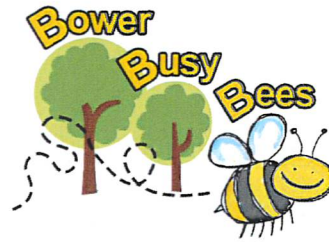
Represented By:

Treasurers Current Acc	38,952.66		
Fundraising Acc		14,051.46	
Petty Cash			1,064.00
	<u>38,952.66</u>	<u>14,051.46</u>	<u>1,064.00</u>



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

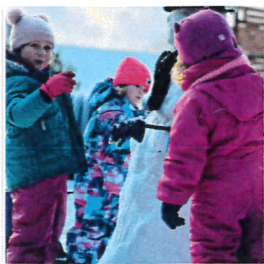
Print Name ELEANOR GRAHAMDate 25th April 2026



Bower Busy Bees ELC

Trustees' Annual Report

2024 to 2025



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

Throughout the year, the nursery delivered a rich programme of activities and community experiences that supported children's learning, wellbeing, and wider development.

We began the school year with a sponsored read, encouraging a love of books while raising funds for the nursery. The children also enjoyed a visit from Scallywags Nursery, strengthening relationships with other early years settings. As the year drew to a close, we celebrated with a festive trip to the Lyth Arts Centre Christmas show.



In the spring term, the children took part in an Easter egg hunt at the Laurandy Centre alongside their service users, fostering intergenerational connections. This was followed by our highly successful Easter Fayre, which raised valuable funds and brought families and the community together.



During May 2025, we welcomed visitors linked to our topic *People Who Help Us*. PC Paul from Police Scotland Highlands and Islands, along with two nurses from NHS Highlands, provided engaging sessions that helped the children learn about important roles within the community.



The summer term was particularly busy and full of memorable experiences. The children were invited to join Bower School's sports day before hosting our own event back at the nursery. We also enjoyed a fun and active trip to Dunnet Forest. The year concluded with our leavers' ceremony, where we celebrated the achievements of the children moving on to primary school in August.



Future plans

Looking ahead, the trustees remain committed to supporting the continued growth and development of Bower Busy Bees. Our primary long-term ambition is to further enhance the forest area, with the ultimate goal of relocating fully to this wonderful outdoor environment. Developing improved, purpose-built facilities within the forest will enable us to offer an even higher standard of provision and more closely align with the principles of an *outdoor nursery*. This move would significantly enrich children's learning experiences, providing greater opportunities for exploration, independence, and connection with nature.

We also plan to build on the success of this year's fundraising efforts. Events such as the Easter Fayre and the sponsored read have not only raised valuable funds but have strengthened community involvement and family engagement. Replicating and expanding these successful initiatives will play an important role in supporting our future development goals.

Declaration

Signed on behalf of the charity trustees:

EJG

Print name

Eleanor Graham

Designation

Trustee

Date

25th April 2026
