

BRIDGE OF EARN NURSERY

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2025

SCOTTISH CHARITY NUMBER: SC012900

BK Plus
Chartered Certified 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 2025

Charity Name	Bridge of Earn Nursery
Registered Charity Number	SC012900
Principal Address	The Institute Station Road Bridge of Earn Perth PH2 9EA
Co-Chairpersons:	Joanne Latimer & Siobhan Smeaton
Treasurer	Andrew Miller
Secretary	Lorna McGee
Independent Examiner	John McKeith CA
Bankers	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 2025 (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 £38,380 for the year, the Charity held unrestricted funds of £68,937 at the year end.

BRIDGE OF EARN NURSERY
Trustee Annual Report for the year ended 31 July 2025 (continued)

Statement of Trustees' responsibilities

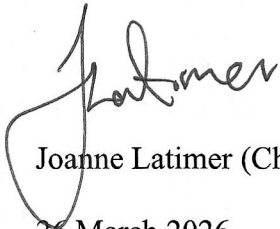
The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity for that period.

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



Joanne Latimer (Chairperson)

26 March 2026

BRIDGE OF EARN NURSERY

General Fund

Receipts and payments account for the year ended 31 July 2025

	Restricted Fund 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
RECEIPTS				
Donations	-	3,000	3,000	1,497
Grant funding	-			
Fees	-	162,868	162,868	144,244
Receipts from fundraising	-	3,634	3,634	2,717
Investment income	-	147	147	128
	-	<u>169,649</u>	<u>169,649</u>	<u>148,586</u>
PAYMENTS FOR CHARITABLE ACTIVITIES				
Fundraising costs	-	685	685	865
Wages	-	121,288	121,288	102,247
Pension	-	3,495	3,495	3,577
Event instructors	-			
Hall rent	-	11,820	11,820	10,926
Playroom equipment/consumables	-	17,029	17,029	17,748
Property repairs	-	44,683	44,683	12,296
Other payments	-	4,834	4,834	5,494
	-	<u>203,834</u>	<u>203,834</u>	<u>153,153</u>
GOVERNANCE COSTS				
Independent examiner's fee	-	552	552	510
HR Fees	-	3,643	3,643	3,493
	-	<u>208,029</u>	<u>208,029</u>	<u>157,156</u>
(Deficit)/Surplus for year	-	<u>(38,380)</u>	<u>(38,380)</u>	<u>(8,570)</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 2025

	Restricted Fund 2025 £	Unrestricted Fund 2025 £	Total 2025 £	Total 2024 £
General fund				
Balance as at 1 August 2024	-	107,317	107,317	115,887
(Deficit)/Surplus for year	-	(38,380)	(38,380)	(8,570)
	<hr/>	<hr/>	<hr/>	<hr/>
Balance as at 31 July 2025	-	68,937	68,937	107,317
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Represented by:

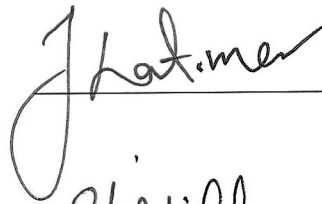
Current assets

Bank accounts -Bank of Scotland	-	68,937	68,937	107,317
Cash in hand	-			
	<hr/>	<hr/>	<hr/>	<hr/>
	-	68,937	68,937	107,317
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Approved by the Trustees on 26 March 2026 and signed on its behalf by:

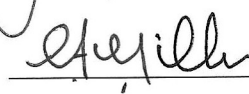
Joanne Latimer

Chairperson



Andrew Miller

Treasurer



BRIDGE OF EARN NURSERY

Notes to the Accounts for the year to 31 July 2025

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 (2024 - £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 2025 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.

John McKeith

John McKeith CA
BK Plus Chartered Certified Accountants
2 Marshall Place
Perth
PH2 8AH

26 March 2026