

Receipts and payments accounts

For the period from	Financial year date			to	Financial year date		
	Day	Month	Year		Day	Month	Year
	01	06	2024		31	05	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	145,573				145,573	148,183
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	145,573	-	-	-	145,573	148,183
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	145,573	-	-	-	145,573	148,183
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	168,284				168,284	156,837
Grants and donations	-				-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	1,000				1,000	1,779
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	169,284	-	-	-	169,284	158,616
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	169,284	-	-	-	169,284	158,616
Net receipts / (payments)	(23,711)	-	-	-	(23,711)	(11,790)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(23,711)	-	-	-	(23,711)	(11,790)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	106,600				106,600	106,600
	Surplus / (deficit) shown on receipts and payments account	(23,711)				(23,711)	(11,790)
						-	
						-	
	Cash and bank balances at end of year	82,889	-	-	-	82,889	94,810
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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East Green Nursery & Out Of School Club

SC013907

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Play Equipment	22,200				22,200	13,129
Rent & Rates	7,471				7,471	7,136
Staff Wages & Training	126,494				126,494	124,515
Heat & Light	8,348				8,348	7,716
Cleaning	642				642	824
Property Repairs	1,421				1,421	455
Insurances	-				-	1,229
Subscriptions	935				935	880
Telephone	616				616	829
Bank Charges	157				157	124
					-	-
Total	168,284	-	-	-	168,284	156,837

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted funds – capital amount of fund below	Unrestricted funds – revenue amount of fund below	Unrestricted fund – other part of fund below	Unrestricted fund – other amount of fund below	Total unrestricted funds	Total unrestricted funds last period
	East Green Nursery					
Receipts						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	145,573	-	-	-	145,573	148,183
buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Sub total	145,573	-	-	-	145,573	148,183
					-	0
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	145,573	-	-	-	145,573	148,183
					-	0
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	22,200	-	-	-	22,200	13,129
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	146,084	-	-	-	146,084	143,708
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	1,000	-	-	-	1,000	1,779
Legal costs	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	169,284	-	-	-	169,284	144,526
					-	0
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
					-	0
Total payments	169,284	-	-	-	169,284	158,616
					-	0
Net receipts / (payments)	(23,711)	-	-	-	(23,711)	(10,433)
Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	(23,711)	-	-	-	(23,711)	(10,443)
					-	0
Nature and purpose of funds						

East Green Nursery & Out Of School Club

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter figure of fund below	Restricted fund 2 - enter figure of fund below	Restricted fund 3 - enter figure of fund below	Restricted fund 4 - enter figure of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the
trustees/members ofCharity name
East Green Nursery & Out Of School ClubRegistered charity
number

SC013907

On the accounts of the
charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	06	2024		31	05	2025

Set out on pages

1-5

(remember to include the page
numbers of additional sheets)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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 independent
examiner's statement

My examination is 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 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 [other than that disclosed on the attached page*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Timothy Seabrook

Date:

22/9/25

Relevant professional
qualification(s) or body
(if any):

ACCA (Pt2)

Address:

4 Leaderdale Crescent, Earlston, TD4 6bJ

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	06	2024		31	05	2025

Reference and administration details

Charity name

East Green Nursery & Out of School Club

Other names charity is known by

Registered charity number

SC013907

Charity's principal address

c/o Staffin House

High Street

Earlston

Postcode TD4 6HG

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emily Wight	Chairperson	To Sept 24	
2	Jennifer Elphick	Secretary	To Sept 24	
3	Liza Lees		To Sept 24	
4	Michelle Whittaker			
5	Katie Nelson		To Sept 24	
6	Luana Lothian		To Sept 24	
7	Al McCulloch			
8	Abigail King			
9	Carlene Rae			
10	Lynn McCulloch		From Sept 24	
11	Kayley Turner		From Sept 24	
12	Kerri McGuirk		From Sept 24	
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution based upon Early Years Scotland recommended formats.

Trustee recruitment and appointment

Via Annual General Meeting which is open to the community, held every September/October.

Objectives and activities

Charitable purposes

To provide Early Learning & Out of School Care for Earlston and the surrounding communities.

Summary of the main activities in relation to these objects

Operating child care provision from 8.00am to 5.30pm

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

To purchase new resources and subsidise the summer outing, allowing parents and children to attend for free. To improve the upkeep of the interior and exterior of the building.

Fundraising activities have included a Christmas concert and a sponsored walk.

We can offer a full day service for families as well as working with other professionals, enabling us to support parents and children in our community.

We are continually buying resources to enhance both our indoor and outdoor provision

Financial review

Brief statement of the charity's policy on reserves

We currently have no formal policy regarding reserves, although we aim to retain sufficient funds to cover staff wages and building rental in the event of any closures.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

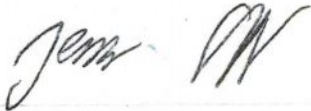
3

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Emily Barnes.	J ELPHICK.
Position (e.g. Chair)	CHAIRPERSON	SECRETARY
Date	22/9/25	22/9/25.