REGISTERED COMPANY NUMBER: CS007025 (Scotland)
REGISTERED CHARITY NUMBER: SC053523

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 29 August 2026

for

Bervie Kids Club (Scio)

Grampian Accounting
3 Prospect Place
Arnhall Business Park
Westhill
Aberdeenshire
AB32 6SY

Bervie Kids Club (Scio)

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Bervie Kids Club (Scio)

Report of the Trustees
for the year ended 29 August 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 August 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS007025 (Scotland)

Registered Charity number

SC053523

Registered office

2 Castle Place
Inverbervie
Montrose
Angus
DD10 0TW

Trustees

Company Secretary

Approved by order of the board of trustees on 26th October 2026 and signed on its behalf by:

Vicki Findlater
.....
Trustee

Bervie Kids Club (Scio)

Statement of Financial Activities
for the year ended 29 August 2026

	Notes	Year Ended 29.8.26 Unrestricted fund £	Period 22.7.24 to 29.8.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**66,649**	86,874
Other trading activities	2	**154**	464
Total		**66,803**	87,338
EXPENDITURE ON			
Raising funds	3	**68,976**	64,855
Other		**876**	1,496
Total		**69,852**	66,351
NET INCOME/(EXPENDITURE)		**(3,049)**	20,987
RECONCILIATION OF FUNDS			
Total funds brought forward		**20,987**	-
TOTAL FUNDS CARRIED FORWARD		**17,938**	20,987

The notes form part of these financial statements

Bervie Kids Club (Scio)

Balance Sheet
29 August 2026

	Notes	**29.8.26 Unrestricted fund £**	29.8.25 Total funds £
FIXED ASSETS			
Tangible assets	7	**1,476**	2,210
CURRENT ASSETS			
Debtors	8	**749**	(1,992)
Cash at bank		**19,919**	23,093
		20,668	21,101
CREDITORS			
Amounts falling due within one year	9	**(4,206)**	(2,324)
NET CURRENT ASSETS		**16,462**	18,777
TOTAL ASSETS LESS CURRENT LIABILITIES		**17,938**	20,987
NET ASSETS		**17,938**	20,987
FUNDS	10		
Unrestricted funds		**17,938**	20,987
TOTAL FUNDS		**17,938**	20,987

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 August 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 August 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th October 2026 and were signed on its behalf by:

Vicki Findlater
.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. OTHER TRADING ACTIVITIES

	Year Ended 29.8.26 £	Period 22.7.24 to 29.8.25 £
Fundraising events	**154**	464

3. RAISING FUNDS

Raising donations and legacies

	Year Ended 29.8.26 £	Period 22.7.24 to 29.8.25 £
Staff costs	**55,909**	51,577
Computer Costs	**-**	(2,061)
Support costs	**1,824**	1,900
	57,733	51,416

Investment management costs

	Year Ended 29.8.26 £	Period 22.7.24 to 29.8.25 £
Rent collection	**7,974**	7,499
Aggregate amounts	**68,976**	64,855

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 29.8.26 £	Period 22.7.24 to 29.8.25 £
Depreciation - owned assets	**734**	727

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 August 2026 nor for the period ended 29 August 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 August 2026 nor for the period ended 29 August 2025.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	86,874
Other trading activities	464
Total	87,338
EXPENDITURE ON	
Raising funds	64,855
Other	1,496
Total	66,351
NET INCOME	20,987
TOTAL FUNDS CARRIED FORWARD	20,987

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 30 August 2025 and 29 August 2026	**2,937**
DEPRECIATION	
At 30 August 2025	**727**
Charge for year	**734**
At 29 August 2026	**1,461**
NET BOOK VALUE	
At 29 August 2026	**1,476**
At 29 August 2025	2,210

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8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.8.26	29.8.25
	£	£
Trade debtors	**173**	(1,992)
Prepayments and accrued income	**576**	-
	749	(1,992)

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.8.26	29.8.25
	£	£
Trade creditors	**1**	743
Social security and other taxes	**729**	(531)
Other creditors	**1,676**	1,000
Accruals and deferred income	**642**	-
Accrued expenses	**1,158**	1,112
	4,206	2,324

10. MOVEMENT IN FUNDS

	At 30.8.25 £	Net movement in funds £	At 29.8.26 £
Unrestricted funds			
General fund	**20,987**	**(3,049)**	**17,938**
TOTAL FUNDS	**20,987**	**(3,049)**	**17,938**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**66,803**	**(69,852)**	**(3,049)**
TOTAL FUNDS	**66,803**	**(69,852)**	**(3,049)**

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10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 29.8.25 £
Unrestricted funds		
General fund	20,987	20,987
TOTAL FUNDS	20,987	20,987

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,338	(66,351)	20,987
TOTAL FUNDS	87,338	(66,351)	20,987

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 August 2026.

Bervie Kids Club (Scio)

Detailed Statement of Financial Activities
for the year ended 29 August 2026

	Year Ended 29.8.26 £	Period 22.7.24 to 29.8.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	**-**	35
Donations	**1,749**	4,889
Grants	**1,060**	17,105
Subscriptions	**63,840**	64,845
	66,649	86,874
Other trading activities		
Fundraising events	**154**	464
Total incoming resources	**66,803**	87,338
EXPENDITURE		
Raising donations and legacies		
Wages	**55,113**	51,193
Pensions	**796**	384
Computer Costs	**-**	(2,061)
	55,909	49,516
Other trading activities		
Purchases	**3,269**	5,940
Investment management costs		
Rent collection	**7,974**	7,499
Other		
Subcontractors	**142**	769
Depreciation of tangible fixed assets	**734**	727
	876	1,496
Support costs		
Management		
Insurance	**394**	394
Telephone	**57**	18
Postage and stationery	**12**	56
Carried forward	**463**	468

Bervie Kids Club (Scio)

Detailed Statement of Financial Activities
for the year ended 29 August 2026

	Year Ended 29.8.26 £	Period 22.7.24 to 29.8.25 £
Management		
Brought forward	**463**	468
Advertising	**195**	-
Sundries	**145**	384
	803	852
Information technology		
Repairs and renewals	**237**	-
Subscriptions	**142**	161
	379	161
Governance costs		
Accountancy and legal fees	**642**	887
Total resources expended	**69,852**	66,351
Net (expenditure)/income	**(3,049)**	20,987