

Bishopbriggs Village Nursery

Scottish Charity No- SC006583

Annual Report and Financial Statements

For the year ended 31 July 2025

## **Bishopbriggs Village Nursery**

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## **Trustees' Annual Report**

### **For the year ended 31 July 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 July 2025.

## **Reference and Administrative Information**

### **Charity name**

Bishopbriggs Village Nursery

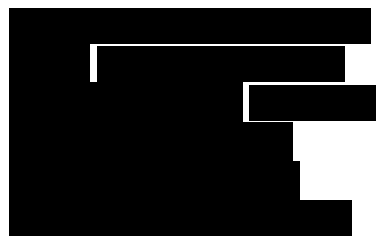
### **Charity No**

SC006583

### **Address**

Bishopbriggs Community Church  
21 Park Avenue.  
Bishopbriggs.  
G64 2SN

### **Trustees**



## Bishopbriggs Village Nursery

### Statement of Receipts and Payments for the year ended 31 July 2025

	Restricted Funds £	Unrestricted Funds £	Year ended 31/07/2025 £	Prior Year ended 31/07/2024 £
<b>Receipts</b>				
Grant Funding from East Dumbartonshire council	-	144,335	144,335	147,556
Other Income	-	-	-	2,028
Other Grant Income	-	-	-	-
Donations	-	-	-	2,202
Fund Raising Activities	-	3,089	3,089	908
Polo/Sweatshirt Sales	-	-	-	61
<b>Total receipts</b>	<b>-</b>	<b>147,424</b>	<b>147,424</b>	<b>152,754</b>
<b>Payments</b>				
<b>Fundraising costs</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>339</b>
<b>Cost of charitable activities</b>				
Wages & NI	-	107,871	107,871	100,956
Pension	-	2,580	2,580	2,001
Rent	-	15,655	15,655	14,880
Membership and Insurance	-	4,713	4,713	2,606
Play equipment and materials	-	735	735	2,372
Nursery equipment and materials	-	3,008	3,008	517
Food and drink	-	7,652	7,652	12,225
Outings and Events	-	2,507	2,507	4,403
Wage Service Fees / staff training	-	251	251	25
Cleaning	-	5,390	5,390	5,270
Other Expenses	-	722	722	41
Stationery	-	623	623	451
Polo/Sweatshirts	-	-	-	-
Advertising	-	-	-	-
<b>Total payments for Charitable Activities</b>	<b>-</b>	<b>151,708</b>	<b>151,708</b>	<b>145,746</b>
<b>Governance costs</b>				
Accounting and Independent Examiner	-	720	720	720
Other	-	-	-	-
<b>Total Governance Costs</b>	<b>-</b>	<b>720</b>	<b>720</b>	<b>720</b>
<b>Total Payments</b>	<b>-</b>	<b>152,448</b>	<b>152,448</b>	<b>146,806</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>-5,024</b>	<b>-5,024</b>	<b>5,948</b>

## Bishopbriggs Village Nursery

### Statement of Balances as at 31 July 2025

Note	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	-	99,238	99,238	92,528
Surplus / (Deficit) for the year	-	(5,024)	-5,024	5,948
Equipment / stock purchased	-	(1,058)	(1,058)	811
Closing cash at hand and in bank	0	93,156	93,156	99,287

#### Bank and Cash Balances

Bank account	93,100	98,897
Cash account	56	390
	<u>93,156</u>	<u>99,287</u>

#### Reserves

3

General Fund	87,261	93,392
Redundancy Fund	5,895	5,895
	<u>93,156</u>	<u>99,287</u>

#### Other assets - unrestricted fund

Equipment and Toys - at Replacement Cost	25,225	25,225
Polo/sweatshirts - Stock at Purchase Cost	-	-

#### Prepayments

4

<u>1,556</u>	<u>1,464</u>
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#### Liabilities (Unrestricted fund )

5

<u>1,458</u>	<u>2,204</u>
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Signed by one or two trustees  
on behalf of all the trustees

Signature

Name

Date of approval

# Bishopbriggs Village Nursery

## Notes to the accounts - for the year ended 31 January 2025

### 1. Accounting policies

#### 1.1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the charities Accounts (Scotland) Regulations 2006 (as amended).

#### 1.2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the trust

#### 1.3 Change in basis of accounting

There has been no change to the accounting policies since last year

#### 1.4 Changes to previous accounts

No changes have been made to accounts for previous years.

#### 1.5 Income

Fee income and bank interest is accounted for when received. Grant income is recognised when received in Receipts and Payments account. The accounts are prepared on a consistent basis.

### 2 Taxation

The nursery has charitable status and is exempt from taxation. The nursery is not registered for VAT and accordingly any such irrecoverable tax is included in the expenditure concerned.

### 3 Reserves and Funds

The General Fund is held to finance the main activities of the nursery of which funds held for purchase of outdoor and enhanced learning resources.

The Redundancy Fund is a provision. At 31 July 2025 this provision was £5,895 (2024 - £5,895)

It is proposed to transfer some of the General Fund into a contingency Reserve to hold a reserve for the possibility of incurring unusual expenditure - e.g. fulfilling our obligations under new policies for full time nursery hours.

### 4 Debtors

Amounts falling due within one year :	2025	2024
	£	£
Prepaid to Early Years Scotland - Membership and Insurance	1,397	1,305
Prepaid to Care Inspectorate - Continuation fee	159	159
	<u>1,556</u>	<u>1,464</u>

### 5 Creditors

Amounts falling due within one year :	2025	2024
	£	£
Accruals	852	852
Due to HMRC PAYE and NI	0	788
Due to Now Pensions	606	563
	<u>1,458</u>	<u>2,204</u>

### 6 Management Committee's Remuneration and Expenses

The management committee received no remuneration nor reimbursed expenses during the year. Remuneration to employees during the year amounted to £105,220 (2024 - £100,548)

**Independent Examiner's Report to the Trustees of Bishopbriggs Village 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 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**

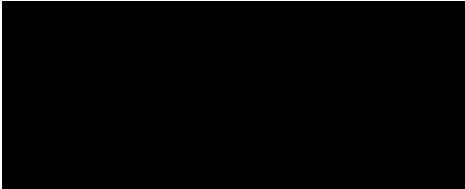
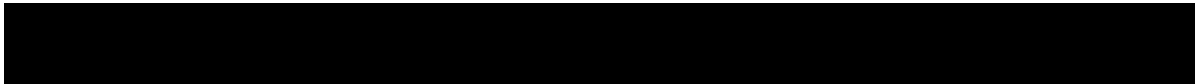
In the course of my examination, no matter has come to my attention.

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.

11/09/2025



# shopbriggs Village Nursery

## Statement of Balances as at 31 July 2025

	Note	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand		-	99,238	99,238	92,528
Surplus / (Deficit) for the year		-	(5,024)	-5,024	5,948
Equipment / stock purchased		-	(1,058)	(1,058)	811
Closing cash at hand and in bank		0	93,156	93,156	99,287

### Bank and Cash Balances

Bank account			93,100	98,897
Cash account			56	390
			93,156	99,287

### Reserves 3

General Fund			87,261	93,392
Redundancy Fund			5,895	5,895
			93,156	99,287

### Other assets - unrestricted fund

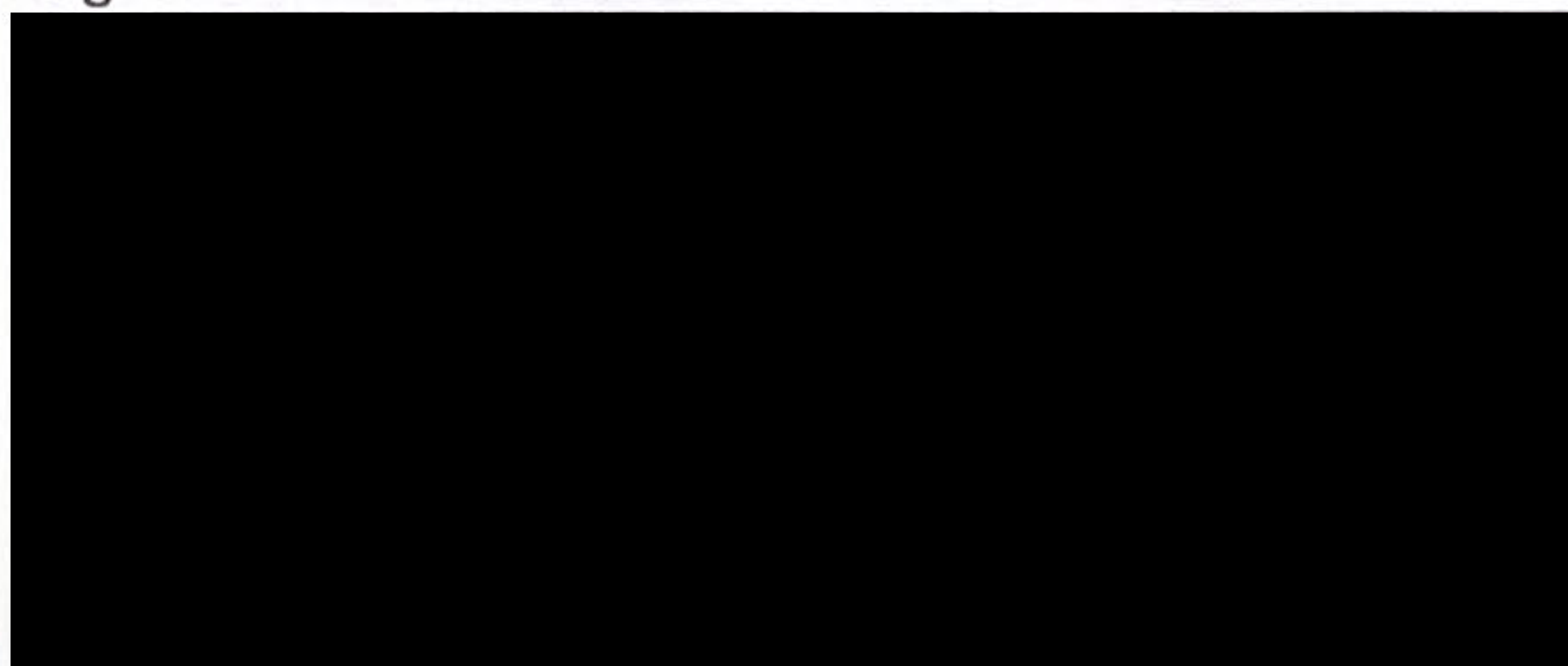
Equipment and Toys - at Replacement Cost			25,225	25,225
Polo/sweatshirts - Stock at Purchase Cost			-	-

Prepayments	4		1,556	1,464
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Liabilities (Unrestricted fund )	5		1,458	2,204
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Signed by one or two trustees  
on behalf of all the trustees

Signature



Date of approval

8/10/25