


**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
West Linton Early Learners**


Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

West Linton Early Learners

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West Linton Early Learners

Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the charity is to advance the education and social development of pre-school children with the emphasis on the play experience, so that they become successful learners, confident individuals, responsible citizens, effective contributors and take a constructive place in the community and also to develop and enhance the education of their parents, carers and other appropriate persons. In furtherance of the above aims the charity shall seek to provide safe and satisfying group play and learning and also encourage other charitable activities through which parents may support the development of children.

From August 2024, the nursery operates all day Monday to Thursday and Friday mornings, during term time. Prior to August 2024, the nursery did not open on Tuesdays.

West Linton Early Learners also operates an after school club for some primary school children in West Linton. The out of school club is called Westies! and aims to provide engaging activities for children of primary school age.

The after school club operates after each school day.

Public benefit

The charity is a public benefit entity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

West Linton Early Learners and Westies! is parent-run, is a member of Early Years Scotland and is in partnership with Scottish Borders Council. It is registered with and inspected by HM Inspectorate of Education and the Care Inspectorate.

The year to 31st May 2025 continued to see high cost rises due to the high levels of inflation that the UK has been experiencing. Take up of the after school aspect of the charity has remained strong, with some days being full to capacity. There has been capacity in the nursery for some years, but enrolment was stronger in the year to 31st May 2025 than it has been in recent years.

We were able to hold some fundraising activities, such as author events, an Easter fun day and stalls at local events.

The nursery sessions continue to be held in St Andrews New Church Hall. The after school club sessions were also held there until the end of June 2024, but from August 2024, the after school club sessions were held at West Linton Primary School.

FINANCIAL REVIEW

Financial position

The charity had a slight surplus in the year to 31st May 2025, however enrolment in the nursery worsened a month or so after the year end after several children left the nursery for school.

Reserves policy

The charity aims to have reserves equal to one month's costs in the short term.

Going concern

The Trustees confirm that there are no material uncertainties regarding the charity's ability to continue as a going concern.

FUTURE PLANS

The charity plans to trial offering a breakfast club again at some point, and seeks to increase its enrolment, particularly for the nursery.

West Linton Early Learners

Report of the Trustees for the Year Ended 31 May 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a SCIO (Scottish Charity Incorporated Organisation). Its objectives and administration arrangements are set out in its constitution.

The charity was granted charitable status on 21st March 1988 and is registered as a Scottish charity under number SC012258.

Recruitment and appointment of new trustees

The Trustees are appointed or reappointed at Trustees meetings held throughout the year or at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC012258

Principal address

[REDACTED]
[REDACTED]
[REDACTED]

Trustees

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Independent Examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Approved by order of the board of trustees on 25/02/26 and signed on its behalf by:

[REDACTED]

**Independent Examiner's Report to the Trustees of
West Linton Early Learners**

I report on the accounts for the year ended 31 May 2025 set out on pages four to ten.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



The Institute of Chartered Accountants of Scotland



Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Date:

West Linton Early Learners

Statement of Financial Activities for the Year Ended 31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,672	-	2,672	2,322
Charitable activities					
General		111,023	-	111,023	83,365
Investment income	2	3	-	3	3
Total		<u>113,698</u>	<u>-</u>	<u>113,698</u>	<u>85,690</u>
EXPENDITURE ON					
Charitable activities					
General		<u>113,668</u>	<u>-</u>	<u>113,668</u>	<u>85,730</u>
NET INCOME/(EXPENDITURE)		30	-	30	(40)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,285	500	1,785	1,825
TOTAL FUNDS CARRIED FORWARD		<u>1,315</u>	<u>500</u>	<u>1,815</u>	<u>1,785</u>

The notes form part of these financial statements

West Linton Early Learners

Balance Sheet
31 May 2025

	Notes	Unrestricted fund £	Restricted funds £	31.5.25 Total funds £	31.5.24 Total funds £
CURRENT ASSETS					
Debtors	7	2,037	-	2,037	3,516
Cash at bank		12,968	500	13,468	8,802
		<u>15,005</u>	<u>500</u>	<u>15,505</u>	<u>12,318</u>
CREDITORS					
Amounts falling due within one year	8	(500)	-	(500)	(615)
		<u>14,505</u>	<u>500</u>	<u>15,005</u>	<u>11,703</u>
NET CURRENT ASSETS					
		14,505	500	15,005	11,703
TOTAL ASSETS LESS CURRENT LIABILITIES					
		14,505	500	15,005	11,703
ACCRUALS AND DEFERRED INCOME	9	(13,190)	-	(13,190)	(9,918)
		<u>1,315</u>	<u>500</u>	<u>1,815</u>	<u>1,785</u>
NET ASSETS/(LIABILITIES)					
		1,315	500	1,815	1,785
FUNDS	10				
Unrestricted funds				1,315	1,285
Restricted funds				<u>500</u>	<u>500</u>
TOTAL FUNDS				<u>1,815</u>	<u>1,785</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th Feb 2026 and were signed on its behalf by:



**Notes to the Financial Statements
for the Year Ended 31 May 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going Concern

The Trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the charity to continue as a going concern. Thus the Trustees adopt the going concern basis of accounting in preparing the financial statements.

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.

Taxation

The charity is exempt from 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

West Linton Early Learners

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

2. INVESTMENT INCOME

	31.5.25	31.5.24
	£	£
Deposit account interest	<u>3</u>	<u>3</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.5.25	31.5.24
	8	6
Employees	<u>8</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,722	600	2,322
Charitable activities			
General	83,365	-	83,365
Investment income	<u>3</u>	<u>-</u>	<u>3</u>
Total	<u>85,090</u>	<u>600</u>	<u>85,690</u>
EXPENDITURE ON			
Charitable activities			
General	<u>85,630</u>	<u>100</u>	<u>85,730</u>
NET INCOME/(EXPENDITURE)	(540)	500	(40)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,825</u>	<u>-</u>	<u>1,825</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,285</u>	<u>500</u>	<u>1,785</u>

West Linton Early Learners

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

6. INDEPENDENT EXAMINATION FEES

The independent examiner fee for the examination of the accounts for the period is £630 (2024: £630).

The amount payable for other accountancy services for the period is £678 (2024: £932).

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Trade debtors	1,359	2,852
Prepayments	678	664
	<u>2,037</u>	<u>3,516</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Taxation and social security	261	450
Other creditors	239	165
	<u>500</u>	<u>615</u>

9. ACCRUALS AND DEFERRED INCOME

	31.5.25	31.5.24
	£	£
Accruals and deferred income	13,190	9,918

10. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At 31.5.25
	£	£	£
Unrestricted funds			
General fund	1,285	30	1,315
Restricted funds			
Groundwork UK	500	-	500
TOTAL FUNDS	<u>1,785</u>	<u>30</u>	<u>1,815</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,698	(113,668)	30
TOTAL FUNDS	<u>113,698</u>	<u>(113,668)</u>	<u>30</u>

West Linton Early Learners

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	1,825	(540)	1,285
Restricted funds			
Groundwork UK	-	500	500
TOTAL FUNDS	<u>1,825</u>	<u>(40)</u>	<u>1,785</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,090	(85,630)	(540)
Restricted funds			
Groundwork UK	500	-	500
The Knot	100	(100)	-
	<u>600</u>	<u>(100)</u>	<u>500</u>
TOTAL FUNDS	<u>85,690</u>	<u>(85,730)</u>	<u>(40)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	1,825	(510)	1,315
Restricted funds			
Groundwork UK	-	500	500
TOTAL FUNDS	<u>1,825</u>	<u>(10)</u>	<u>1,815</u>

West Linton Early Learners

Notes to the Financial Statements - continued for the Year Ended 31 May 2025

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,788	(199,298)	(510)
Restricted funds			
Groundwork UK	500	-	500
The Knot	100	(100)	-
	<u>600</u>	<u>(100)</u>	<u>500</u>
TOTAL FUNDS	<u>199,388</u>	<u>(199,398)</u>	<u>(10)</u>

11. EMPLOYEE BENEFIT OBLIGATIONS

The total employer defined contribution plan payments made in the period were £843 (2024: £720).

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

West Linton Early Learners
Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	31.5.25 £	31.5.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	226	1,054
Grants	2,446	1,268
	<u>2,672</u>	<u>2,322</u>
Investment income		
Deposit account interest	3	3
Charitable activities		
Attendance fees	72,604	61,586
SBC funding	36,474	20,014
Fundraising	1,945	1,765
	<u>111,023</u>	<u>83,365</u>
Total incoming resources	113,698	85,690
EXPENDITURE		
Charitable activities		
Wages	86,932	62,289
Pensions	843	720
Rent, rates and water	14,401	14,759
Insurance	800	728
Postage and stationery	20	398
Sundries	84	100
Subscriptions and validation checks	450	147
Refreshments	3,986	3,388
Activities, materials and equipment	4,466	872
Training	56	123
Cleaning costs	237	292
Fundraising costs	13	352
	<u>112,288</u>	<u>84,168</u>
Support costs		
Governance costs		
Accountancy	1,380	1,562
Total resources expended	<u>113,668</u>	<u>85,730</u>
Net income/(expenditure)	<u>30</u>	<u>(40)</u>

This page does not form part of the statutory financial statements

