

Receipts and payments accounts

For the period
from

01

06

2023

to

31

05

2024

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	148,183				148,183	132,736
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	148,183	-	-	-	148,183	132,736
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	148,183	-	-	-	148,183	132,736
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	156,837				156,837	143,126
Grants and donations	-				-	-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	1,779				1,779	1,400
Legal costs					-	-
Other					-	-
					-	
A3 Sub total	158,616	-	-	-	158,616	144,526
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	158,616	-	-	-	158,616	144,526
Net receipts / (payments)	(10,433)	-	-	-	(10,433)	(11,790)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(10,433)	-	-	-	(10,433)	(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	(10,433)				(10,433)	(11,790)
						-	
						-	
	Cash and bank balances at end of year	96,167	-	-	-	96,167	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)

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

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	13,129				13,129	17,231
Rent & Rates	7,136				7,136	7,049
Staff Wages & Training	124,515				124,515	107,592
Heat & Light	7,716				7,716	7,995
Cleaning	824				824	701
Property Repairs	455				455	78
Insurances	1,229				1,229	861
Subscriptions	880				880	826
Telephone	829				829	793
Bank Charges	124				124	-
					-	
Total	156,837				156,837	143,126

Additional analysis (2)

5 Breakdown of unrestricted funds

	East Green Nursery	Total unrestricted funds	Total unrestricted funds last period
Receipts			
Donations	-	-	-
Legacies	-	-	-
Grants	-	-	-
Receipts from fundraising activities	-	-	-
Gross trading receipts	148,183	148,183	132,736
buildings	-	-	-
Rents from land & buildings	-	-	-
Gross receipts from other charitable activities	-	-	-
Sub total	148,183	148,183	116,119
Receipts from asset & investment sales			
Proceeds from sale of fixed assets	-	-	-
Proceeds from sale of investments	-	-	-
Sub total	-	-	-
Total receipts	148,183	148,183	116,119
Payments			
Expenses for fundraising activities	-	-	-
Gross trading payments	13,129	13,129	17,232
Investment management costs	-	-	-
Payments relating directly to charitable activities	143,708	143,708	125,891
Grants and donations	-	-	-
Governance costs	-	-	-
Audit / independent examination	-	-	-
Preparation of annual accounts	1,779	1,779	1,400
Legal costs	-	-	-
Sub total	158,616	158,616	144,526
Payments relating to asset and investment movements			
Purchases of fixed assets	-	-	-
Purchase of investments	-	-	-
Sub total	-	-	-
Total payments	158,616	158,616	144,526
Net receipts / (payments)	(10,433)	(10,433)	(11,786)
Transfers to / (from) funds			
Surplus / (deficit) for year	(10,433)	(10,433)	(11,786)

Nature and purpose of funds

East Green Nursery & Out Of School Club

SC013907

Additional analysis (3)

6 Breakdown of restricted funds

	1 Accounting year 2024-2025 1.1.2024-31.12.2024	2 Receipts from Asset Investment Sales 2024-2025 1.1.2024-31.12.2024	3 Receipts from Fundraising 2024-2025 1.1.2024-31.12.2024	4 Restricted Funds 2024-2025 1.1.2024-31.12.2024	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						

APPENDIX 1



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	2023		31	05	2024

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	

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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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 Earliston 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

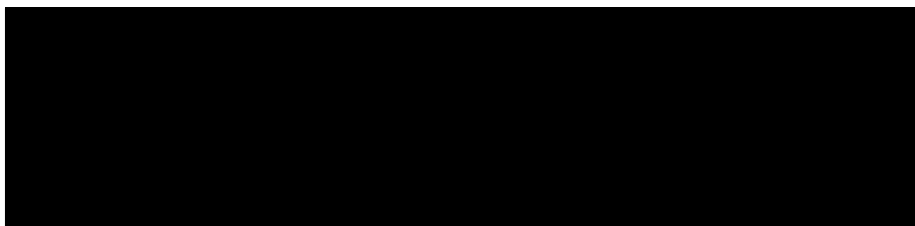
Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)



Position (e.g. Chair) CHAIRPERSON

SECRETARY

Date

24-9-24.

24/9/24

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of	Charity name East Green Nursery & Out Of School Club							
Registered charity number	SC013907							
On the accounts of the charity for the period	Period start date					Period end date		
	Day	Month	Year		to	Day	Month	Year
	01	06	2023			31	05	2024
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*]

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.

Signed:

Name:

[Redacted Signature]

Date: 24/9/24

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

ACCA (Pt2)

Address:

[Redacted Address]

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