

Registered Charity No. SC016068

**INCHINNAN COMMUNITY NURSERY
RECEIPTS AND PAYMENTS ACCOUNTS
FOR YEAR END 31st MARCH 2025**

**INCHINNAN COMMUNITY NURSERY
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31st March 2025**

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees Report	2 - 3
Independnat examiners Report	4
Statement of Receipts & Payments	5
Statement of Balances	6
Notes to the Fianacial Statements	7 -8

INCHINNAN COMMUNITY NURSERY RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR END 31st MARCH 2025 LEGAL & ADMINISTRATIVE INFORMATION

Charity Name

Inchinnan Community Nursery

Registered Offices and Operation Address

Old Greenock Road
Inchinnan
PA4 9PH

Charity Registration Number

SC016068

Trustees

Chair
Treasurers/Fundraisers
Secretary

Bankers

Bank of Scotland
1 High Street
Renfrew
PA4 8QJ

INCHINNAN COMMUNITY NURSERY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their report together with the accounts of the charity for the year ended 31st March 2024. The legal and administrative information on page one forms part of this report.

Trustees

The committee members of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year-end are detailed on page one.

Structure, Governance and Management

- **Governing Document**
Inchinnan community nursery is a charitable unincorporated association, the purposes and administration arrangements are set out in our constitution.
- **Recruitment and Appointment of Trustees** The charity trustees are appointed or re-appointed by the members at our annual general meeting.
- **Trustee Induction and Training**
On recruitment of a new trustee they are given an induction and training session with the chairperson and a copy of all relevant documentation.
- **Risk Management**
The trustees assess the risks of the charity regularly and have noted the main risks found are Health and Safety, Child Protection and Financial. These are being monitored and the trustees are doing everything they can to minimise these risks.
- **Organisational Structure** The charity is managed by the Trustees and is run day to day by the head of centre, [REDACTED]
- **Related Parties** The trustees are not aware of any related parties.

Objectives and Activities

The main objective of the Inchinnan Community Nursery is to advance the education of pre-school children.

Achievements and Performance

Inchinnan Community Nursery has had another busy and eventful year with an increase in the roll numbers and the introduction of all day sessions.

The children have experienced many learning opportunities throughout the year. These have provided, development and expansion on various skills.

At the end of term, we finish with a graduation ceremony, where we put on a concert for parents & each child receives a certificate and book bag

INCHINNAN COMMUNITY NURSERY
REPORT OF THE TRUSTEES FOR THE YEAR ENDED
31 MARCH 2025

Achievements and Performance Cont...

The staff has also been very busy this year, continually updating their professional development, attending several training days. We currently have 3 members of staff assisting the manager.

Financial Review

There was £1401 in year 24/25

- **Principal Funding Sources** Our main funding comes from fee income and from Local Authority
- **Investment Policy** Surplus funds from time to time are held in an interest bearing bank account.
- **Reserves Policy**
Our reserves policy is to keep unrestricted reserves of 6 months expenditure at any time, this amounts to on average about £12,000 and would enable us to close down the charity in an orderly manner and honour commitments if the charity was to cease.

Plans for Future Periods

We are hoping in the future to continue our success in maintaining the care arrangements offered and by offering the children a wide range of structured activities to participate in.

The trustees would like to take this opportunity to thank everyone involved in the nursery for their invaluable help during the year.

Approved by the Trustees and signed:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INCHINNAN COMMUNITY NURSERY
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 8.

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 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 view given by the accounts.

Independent examiner's statement

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

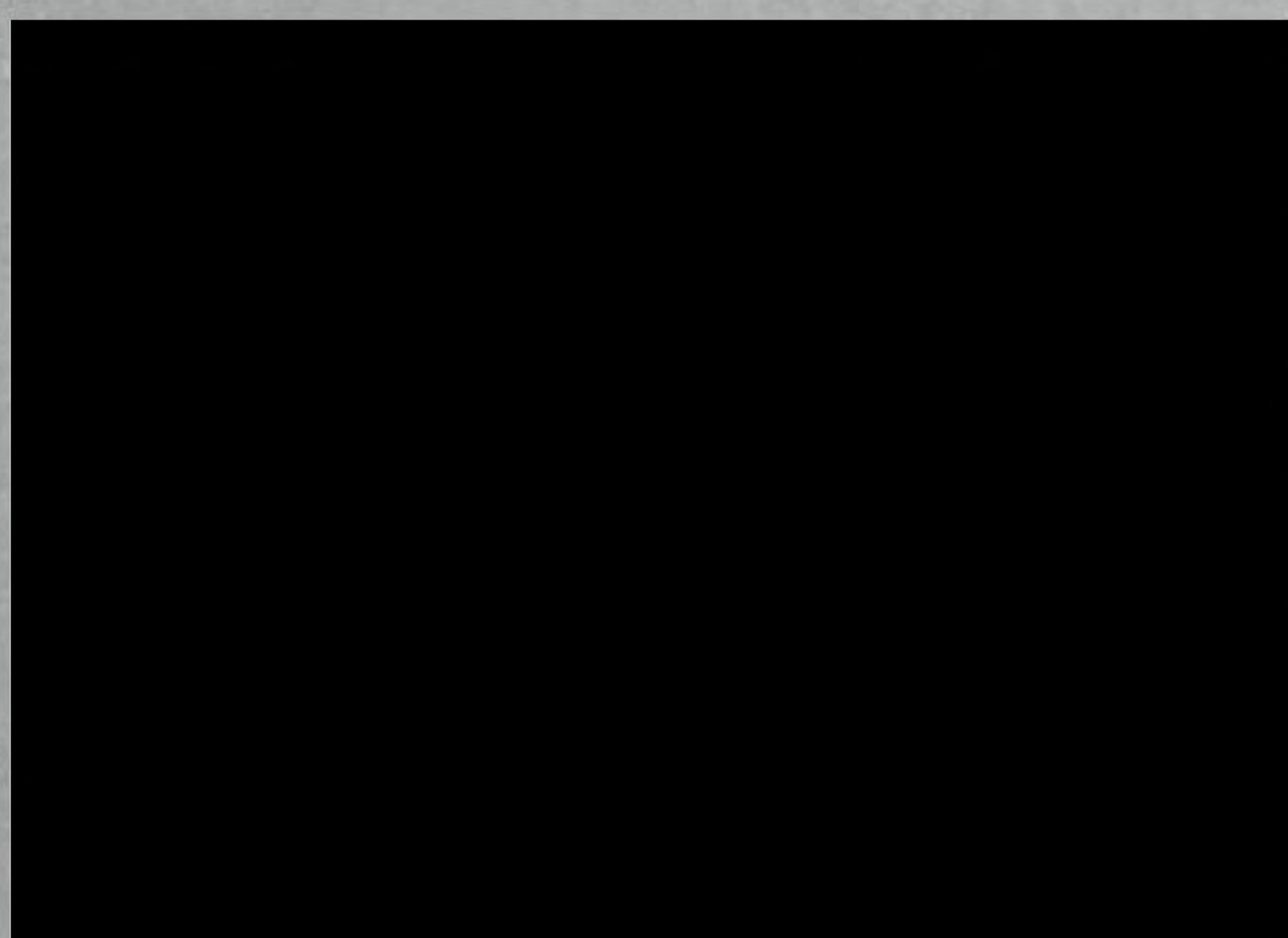
- The balance of unrestricted funds £1401 does not meet the £12000 specified previously

Which gives me reasonable cause to believe that in any material respect requirements

- To keep accounting record 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 Act

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



Date 16/12/2025

INCHINMAN COMMUNITY NURSERY
STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31st March 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
RECEIPTS																
Donations/Fees					1658	3069	2822	3769	1353	2410	3593	1425	1018	2193	1688	1454
Grants					300	5264	4331	516	550	0		641	0	2769	1152	200
Charitable Activities	151165	205249	158932	170506	151431	116883	60679	59179	37728	38210	40249	32536	33248	19414	28368	24697
Net Interest													0	5	14	116
	151165	205249	158932	170506	156089	125216	67832	63464	39631	40621	43842	34602	34266	24381	31222	26467
PAYMENTS																
Generating Funds		0	0													
Fundraising Activities		0	0			5131	1527	0	864	6638	7644	2115	1814	1489		
Payments for Charitable Activities		0	0													
Wages	119719	110583	101208	80437	52033	25849	42024	39963	25832	24000	24000	20818	23250	15364	25360	14893
Childrens Activities and Consumables	10397	11598	7000	30684	57354	7533	20392	15866	11616	5923	3822	4017	3082	3704	3971	2461
Upgrade Amenities	7102	14495	21544	32142	26453	27	4954	1500	3065	1573	11352	4011	4834	1226	3381	5133
Stationery and Craft Materials												0	1608	465	8030	2732
Gratuities												0	0	0		
General Running Costs	38031	33210	27319	25221	22208	0	2843	1754	2815	650	732	450	302	431		
Total Payments for Charitable Activities					158048	33409	70213	59083	43328	32147	39906	29296	33076	21190	40742	25219
Payments for Governance Costs	3450	3450	2201	540	440	0	0	689	576	559	536	764	979	986	1230	936
Subscriptions																
Care Commission	17	17	17	17	17	1547	17	69	17	17	17	205	186	32	704	358
Bank Charges						0	0	90	125				0	0	474	310
Insurance	1472	1472	1412	2181	1331	6048	1177	491				616	49	326	322	319
Total Governance Costs				2738	1788	7595	1194	1339	718	576	553	1585	1215	1343	2730	1923
Total Payments	180188	174825	160701	171222	161624	46135	72934	60422	44910	39360	48103	32996	36105	24023	43472	27142
Excess of Receipts over Payments/ Payments over Receipts for year	-29023	30424	-1769	-716	-5535	79081	-5102	3042	-5279	1260	-4262	1606	-1839	358	-12250	-675

INCHINMAN COMMUNITY NURSERY
STATEMENT OF BALANCES
FOR THE YEAR ENDED 31st March 2025

Bank & Deposit Balances
Bank & Cash Balances b/f

Movement In Year
Excess of Receipts over Payments (or
payments over receipts) for the year

Carried Forward

Reserves
Unrestricted Funds
Cheques Not Presented

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
	30422	4521	6290		12934	1444	6277	3235 0	8514 0	7254 0	11516	9910 0	12357	10492	22742
	-29023	25903	-1769	-716	-5535	11490	-5102	3042	1260	1260	-4262	1606	-1839	358	-12250
Carried Forward	1401	30424	4521	6290	7399	12934	1475	6277	3235	8514	7254	11516	10518	10850	-1758
Reserves Unrestricted Funds	1401		4521	6290	7399	12934	1444	6277 0	3235 0	8514 0	7254 0	10694 822	9910 608	10850	10492
Cheques Not Presented	1401	30424	4521	6290	7399	12934	1444	6277	3235	8514	7254	11516	10518	10850	10492

INCHINNAN COMMUNITY NURSERY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

a) Basis of preparation

- The financial statements have been prepared in accordance
- With the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Receipts

- Bank interest is recorded when it is received.

d) Payments

Expenditure is recognised on a receipts basis. Expenditure includes any VAT, which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

2. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the year. No expenses were reimbursed to Trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year

INCHINNAN COMMUNITY NURSERY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31MARCH 2025

3. Unrestricted Funds

	Balance at 01/04/24	Incoming Resources	Movement in funds		Balance at 31/03/25
	£	£	Expenditure (gains)/loss	Transfers	£
	30424	151,165	180,188		1401
General Reserve					

4. Restricted Funds

	Balance at 01/04/24	Incoming Resources	Movement in funds		Balance at 31/03/25
	£	£	Expenditure (gains)/loss	Transfers	£

The nursery currently holds £1401 of unrestricted funds. These are funds raised during fee income, fundraising events or donations given for the Nursery to designate as they see fit.