

ref SC017041.2025.1

Charity number
SC017041

Innellan & Toward Family Centre (SCIO)

Unaudited Financial Accounts

For year ended 31 March 2025

Recruitment and Appointment of Trustees

All of the Family Centre's trustees are appointed or reappointed by the members at our annual general meeting which is generally held in the summer each year.

Governing Document

The Family Centre became a Scottish Charitable Incorporated Organisation on 4 April 2016, having previously been a Charitable Unincorporated Association and the purposes and administration arrangements are set out in the new constitution.

Charitable Purposes and Objectives

Our purposes, as recorded in our constitution, are to provide pre-school education, childcare and out of school care to the children of Innellan and Toward and environs.

Activities and Achievements

Our childcare provision is registered with Social Care & Social Work Improvement Scotland (SCSWIS) and staff continued to develop and improve our provision, in line with National Care Standards.

A number of fundraising events took place during the year - the children undertook a sponsored walk up the Camels Hump and raised over £700, the Christmas Extravaganza in conjunction with the school made £667, other fundraising of £345 took place in the year. A donation of £200 was received from Western Ferries.

Funding and Grants

EY Grant funding of £12,000 was received and used towards the salary costs of the Forest School Leader and the dedicated worker for 2 year olds.

EY Grant funding re Indoor Resources of £264 brought forward from 2023/24 has been spent.

£3,064 donation received for the Polycrub Project has been carried forward from 2023/24, the nursery will apply for a Lottery Grant for the remainder of the nursery's contribution to the project.

£328 is to carry forward from monies received from SMHSS in respect of children's snacks as monies are received in advance quarterly

Risk Management

The Committee has reviewed the major risks to which the charity is exposed and consider that the main risk is the withdrawal of funding of nursery places by the local authority. This could become a serious risk to the continued operations of the organisation and the situation will be monitored by management and the Committee. As part of the process the Committee have reviewed the adequacy of the charity's current internal controls and are satisfied that they are appropriate to the organisation.

Reserves

There is a designated fund of £24,672 - this is monies put aside by the Trustees for potential redundancies as a prudent measure.

Unrestricted reserves consist of the general fund of £15,241 (2024 £32,780) - staff were given a substantial payrise to bring their pay in line with Local Authority nursery practitioners and this contributed to the deficit this year.

There are restricted funds of £3,392 (2024 £3,580)

Approved by the trustees and signed on their behalf by:

Chairperson

Date:

17/12/2025

Innellan & Toward Family Centre (SCIO)
Independent examiner's report on the accounts

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 3 to 5.

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

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Date:

10.12.2025

Innellan & Toward Family Centre (SCIO)				
Receipts & Payments Account				
For the year ended 31 March 2025				
			2025	2024
RECEIPTS	Unrestricted	Restricted	£	£
Nursery Fees	8,050	-	8,050	4,944
Toddler Fees	192	-	192	198
	8,242	-	8,242	5,142
Grants				
Commissioned Places Grant	51,885	-	51,885	66,135
Argyll & Bute EY Grant Funding	-	12,000	12,000	10,500
Argyll & Bute SMHSS	-	919	919	1,126
	51,885	12,919	64,804	77,761
Fundraising				
General Fundraising	1,960	-	1,960	4,038
	1,960	-	1,960	4,038
TOTAL RECEIPTS	62,087	12,919	75,006	86,941
PAYMENTS				
Fundraising expenses	159	-	158	70
Payments for charitable expenses				
Salaries	71,953	12,000	83,953	71,158
Telephone	462	-	462	473
Repairs & Maintenance	-	-	-	172
Insurance	722	-	722	662
Independent Examiners Report	150	-	150	-
Cleaning Materials & Equipment including PPE	266	-	266	224
Postage, Stationery & Photocopying	354	-	354	336
Bank Charges	137	-	137	118
Petty Cash Sundries	51	-	51	103
Internet	4	-	4	1,456
Staff Uniforms	182	-	182	341
Staff Travel & Training	548	-	548	1,507
Children's Food & Drink	-	843	843	874
Outings & Celebrations	730	-	730	966
Resources, Materials & Activities	1,512	-	1,512	161
Resources, Materials & Activities bought from F/R	-	-	-	390
Resources from EY Outdoor Grant Funding	-	-	-	1,222
Resources from EY Indoor Grant Funding	-	264	264	1,480
Membership & Subscriptions	219	-	219	195
	77,290	13,107	90,397	81,838
TOTAL PAYMENTS	77,449	13,107	90,555	81,908
SURPLUS/(DEFICIT) FOR YEAR	(15,362)	(188)	(15,549)	5,033
Funds B/Fwd	55,275	3,580	58,855	53,822
Funds C/Fwd	39,913	3,392	43,306	58,855

Innellan & Toward Family Centre (SCIO)

Statement of Balances

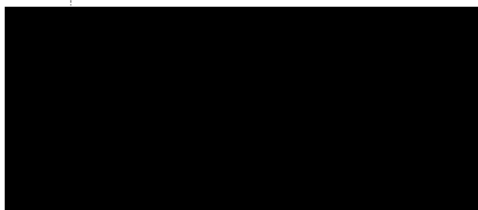
As at 31 March 2025

	2025	2024
Bank and Cash in Hand		
Bank account No 1	43,305	58,855
Closing balances	43,305	58,855
Reserves		
General		
Unrestricted Funds	15,241	32,780
Designated		
Reserve re Redundancy	24,672	22,495
Restricted Funds	3,392	3,580
	43,305	58,855

Approved by the Trustees and signed on their behalf by:


Chairperson

Date:



17/12/2025.

Innellan & Toward Family Centre (SCIO)
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

a) Basis of accounting

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

b) Nature and purpose of funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

2a Statement of Funds

	Opening Balances at 1 April 2024	Incoming Resources	Outgoing Expenditure	Transfer In/Out	Closing Balance at 31 March 2025
	£	£	£	£	£
Designated Fund	22,495	-	-	2,177.00	24,672
General Fund	32,780	62,087	77,449	2,177.00	15,241
Total Unrestricted Funds	55,275	62,087	77,449	-	39,913

2b Restricted Funds

	Opening Balances at 1 April 2024	Incoming Resources	Outgoing Expenditure	Closing Balance at 31 March 2025
	£	£	£	£
Argyll & Bute SMHSS	252	919	843	328
Argyll & Bute EY Indoor Grant	264	-	264	-
Argyll & Bute EY Grant Funding	-	12,000	12,000	-
Donation re Polytunnel project	3,064	-	-	3,064
	3,580	12,919	13,107	3,392

2c Designated Fund

	24,672
General Fund	15,241
	39,913
Restricted Funds	3,392
	43,305