Glen Urquhart Childcare Centre

Scotland · Charity number SC024692

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1996-03-28
Register	View on the OSCR register

Contact

Address	Glen Urquhart Childcare Centre Pitkerrald Road Drumnadrochit Inverness IV63 6XA
Website	www.glenurquhartchildcare.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education'

What the charity does: provide a wrap around childcare services to our local community we are charity run and not for profit.

Beneficiaries: 'Children or young people','No specific group, or for the benefit of the community'

Objectives: To advance the education, learning and development of children and to relieve poverty

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£341,018	£328,228	-	13
2024-08-31	£274,272	£318,583	-	13
2023-08-31	£293,614	£284,464	-	14
2022-08-31	£304,738	£281,078	-	13
2021-08-31	£308,046	£243,331	-	13
2020-08-31	£284,799	£267,409	-	12

Glen Urquhart Childcare Centre

Scotland - Charity number SC024692

Accounts

Charity Registration No. SC024692

GLEN URQUHART CHILDCARE CENTRE

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 AUGUST 2025

J COLEMAN AND CO

Accountants
Heaton House
4 Gordon Street
Nairn
IV12 4DQ

GLEN URQUHART CHILDCARE CENTRE

Legal and Administrative Information

31 August 2025

Trustees	Michael Thorp Mike Cameron Barbara Girvan Helen Gillespie Ishbel Eunson-Greaves Tiffany Joiner
Charity number	SC024692
Registered Office	Glen Urquhart Childcare Centre Drumnadrochit IV63 1XA
Independent Examiner	James Wallace J Coleman and Co Heaton House 4 Gordon Street Nairn IV12 4DQ

GLEN URQUHART CHILDCARE CENTRE

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FOR THE YEAR TO 31 AUGUST 2025

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GLEN URQUHART CHILDCARE CENTRE

TRUSTEES' REPORT

31 August 2025

The trustees present their report and accounts for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 1993 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management
The charity is an unincorporated association, the purposes and administration arrangements are set out in its constitution.

The members of the trustees who served during the year were:

Michael Thorp
Mike Cameron
Barbara Girvan
Helen Gillespie
Ishbel Eunson-Greaves
Tiffany Joiner

The overall management and policy decisions of the charity are the responsibility of the trustees who are elected under the terms of the charities constitution.

There are no formal induction procedures for new trustees. New trustees are advised and guided by existing trustees.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities
The charity's objects are to advance the education, learning and development of children during term times and during holiday periods, and to relieve poverty.

Achievements and performance
During the period the charity continued to operate nursery and after school facilities for a number of children.
These facilities are funded through fees and grants supplemented by fundraising. In this period fundraising events included rag bags, summer raffle,sponsored walk, tesco bags of help, valentine disco, xmas concert and bonfire night.

The support of staff and parents is greatly appreciated.

Financial review
During the period the charity made a surplus of £12,790 (2024 - defecit of £44,311). At the year end the charity held unrestricted funds of £206,108 (2024 - £193,318), and restricted funds of £1,392 (2024 - £1,392)

GLEN URQUHART CHILDCARE CENTRE

TRUSTEES' REPORT (Continued)

31 August 2025

Under advisement it is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

On behalf of the board of trustees

Trustee

Date: 28.05.26

GLEN URQUHART CHILDCARE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF GLEN URQUHART CHILDCARE CENTRE

31 August 2025

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 4 to 5

This report is made to the Charity's Board of Trustees, as a body in accordance with the terms of engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the Charity's Board of Trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees, as a body, for my work or for this report.

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'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 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 of 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 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.

Signed: Date: 20/05/26
Name: James Wallace
FCCA 0041840 / ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

Address: J Coleman and Co
Heaton House
4 Gordon Street
Nairn
IV12 4DQ

GLEN URQUHART CHILDCARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income	2	29,634	-	29,634	45,162
Activities for generating funds		7,795	-	7,795	2,112
Investment income	3	317	-	317	480
		37,746	-	37,746	47,754
Incoming resources from charitable activities	4	303,272	-	303,272	226,518
Total Incoming Resources		**341,018**	**-**	**341,018**	**274,272**
Resources Expended	5				
Cost of generating funds					
Fundraising expenditure		6,630	-	6,630	687
Charitable activities					
Childcare services		280,447	-	280,447	270,115
Support costs		39,417	-	39,417	45,802
Total charitable expenditure		319,864	-	319,864	315,917
Governance costs		1,734	-	1,734	1,979
Total Resources Expended		**328,228**	**-**	**328,228**	**318,583**
Net movement in funds		12,790	-	12,790	(44,311)
Fund balances 1 September 2024		193,318	1,392	194,710	239,021
Transfer between funds		-	-	-	-
Fund balances 31 August 2025		**206,108**	**1,392**	**207,500**	**194,710**

GLEN URQUHART CHILDCARE CENTRE

BALANCE SHEET

FOR THE YEAR TO 31 AUGUST 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	7		26298		32,873
					32,873
CURRENT ASSETS					
Debtors		0		162	
Cash at bank		265354		244,241	
		265354		244,403	
CREDITORS: Amounts falling due within one year	9	11642		5,455	
Prepaid income from Highland Council		72510		77,111	
		84152		82,566	
NET CURRENT ASSETS			181202		161,837
TOTAL ASSETS LESS CURRENT LIABILITIES			207500		194,710
FUNDS					
Restricted funds	10		1392		1,392
Unrestricted funds			206108		193,318
SHAREHOLDERS FUNDS			207500		194,710

The accounts were approved by the Trustees on ....

28.05.26

Trustee

1. ACCOUNTING POLICIES

Basis of preparation
The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with accounting standards applicable to smaller entities, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", issued in March 2005, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Going Concern

The charity has reported a surplus for the year of £12,790 which has increased the reserves at 31 August 2025 to £207,500. In practical terms the trustees are satisfied that with their fund raising activities combined grant assistance and childcare fees this will allow all liabilities to be met as they fall due for a period of at least 12 months from the date of signing these accounts. For this reason the Trustees consider it appropriate to prepare the accounts on a going concern basis.

Incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
There were no donated assets received by the charity. No amounts are included in the financial statements for services donated by volunteers.

Resources expended
All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended.

Tangible fixed assets and depreciation
Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property Improvements	10% straight line
Fixtures, fittings and equipment	20% straight line

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2 Voluntary income

	Unrestricted funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and gifts	533	-	533	797
Fundrasing	9,295	-	9,295	0
Grants receivable for core activities	28,980	-	28,980	44,365
	38,808	-	38,808	45,162

Included in grants receivable are the following unrestricted amounts:

Highland Council ANS Staffing £20,412 (2024 - £21,722)
Soirbheas £1,000 (2024 - £16,965)
Milk and healthy snack grant £3,958 (2024 - £1,678)
Foundation Scotland grant £0 (2024 - £2,500)
MFR Cash for Kids £1,500 (2024 - £1,500)
Scotmid Grant £495 (2024 - £0)
Grant Income £1,615 (2024 - £0)

3 Investment income

	2025 £	2024
Interest receivable	317	480

4 Incoming resources from charitable activities

	2025 £	2024 £
Childcare fees	303,272	226,518
Other income	121	0
	303,393	226,518

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	2025 £	2024 £
Costs of generating funds					
Fundraising expenditure	-	-	6,630	6,630	687
Charitable activities					
Childcare services					
Activities undertaken directly	282,845	-	0	282,845	270,115
Support costs					
Activities undertaken directly	0	6,575	36,387	46,047	45,802
	282,845	6,575	36,387	325,807	315,917
Governance costs			1,884	1,734	1,979
	271,915	6,575	44,901	334,171	318,583

GLEN URQUHART CHILDCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR TO 31 AUGUST 2025

cont

5 Other childcare services expenditure consists of:

Small toys and consumables £2,387 (2024 - £2,825)
Staff and childrens' uniforms £31(2024 - £1,229)
Bus trips and taxis £0 (2024 - £529)
Other support costs consist of:

Office expenses £2,790 (2024 - £1,785)
Repairs and renewals £319 (2024 - £3,096)
Gifts and donations £857 (2024 - £1,070)
Insurance £2,268 (2024 - £2,6177)
Professional fees and courses £5,771 (2024 - £5,725)
Leasing £1,488 (2024 - £1,479)
Motor and travel expenses £36 (2024 - £80)
Bank charges £101 (2024 - £88)
Subscriptions £2,036 (2024 - £2,072)
Sundries £374 (2024 - £344)
Milk food etc £9,534 (2024 - £10,296)
Staff training £925 (2043 - £1,982)
Bad debts written off £0 (2024 - £567)
Cleaing costs £1,525 (2024 - £0)

6 Employees

The average monthly number of employees during the year was:	**2025 Number**	**2024 Number**
Childcare	13	14

Employment costs	**2025 £**	**2024 £**
Wages and salaries	262,771	247,785
Social security costs	12,616	14,324
Pensions	7,458	9,803
	282,845	271,912

There were no employees whose annual emoluments were £60,000 or more.

GLEN URQUHART CHILDCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR TO 31 AUGUST 2025

7 Tangible fixed assets

		Property Improve	Fixtures, Fittings & Equipment	Total
		£	£	£
COST				
At	01-Sep-24	8,928	121,709	130,637
Additions		-	-	-
At	**31-Aug-25**	8,928	121,709	130,637
DEPRECIATION				
At	01-Sep-24	8,928	88,836	97,764
Charge for the year		-	6,575	6,575
At	**31-Aug-25**	8,928	95,411	104,339
NET BOOK VALUE				
At	31-Aug-25	-	26,298	26,298
At	01-Sep-24	-	32,873	32,873

8 Debtors

	2025	2024
	£	£
Trade debtors	-	162
	-	162

9 Creditors: amount falling due within one year

	2025	2024
	£	£
Pension and paye	7,726	1,477
Accruals	1,884	1,560
Other creditors	2,032	2,032
	11,642	5,069

10 Restricted funds

The income funds of the charity include restricted funds comprising the following expended balances of grants held on trust for specific purposes.

	Balance at 01-Sep-24	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 31-Aug-25
	£	£	£	£
Capital fund	1,392	-	-	1,392
Specific donations	-	-	-	-
	1,392	-	-	1,392

The capital fund represents the net book values of assets purchased using Awards for All grant funding.

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 August 2025 are represented by:			
Tangible fixed assets	26,298	-	26,298
Current assets	263,962	1,392	265,354
Creditors amounts falling due within one year	11,642	-	11,642
Prepaid income from Highland Council	72,510		72,510
	206,108	1,392	207,500

12 Control

The charity is controlled by the trustees.

GLEN URQUHART CHILDCARE CENTRE

MANAGEMENT INFORMATION

FOR THE YEAR TO 31 AUGUST 2025

The following pages do not form part of the statutory financial statements.

GLEN URQUHART CHILDCARE CENTRE

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR TO 31 AUGUST 2025

	2025	2024
	£	£
INCOME		
Childcare fees	**303,272**	226,518
Grants received	**28,980**	44,365
Fundraising	**7,795**	2,112
Donations	**533**	797
Other income	**121**	0
Interest received	**317**	480
	341,018	274,272
Expenditure		
Wages and salaries	**275,387**	262,112
Employees pensions	**7,458**	9,803
Small toys and consumables	**2,387**	2,825
Milk,food etc	**9,534**	10,296
Depreciation	**6,575**	8,218
Office expenses	**2,790**	1,785
Fundraising expenses	**6,630**	687
Repairs and renewals	**319**	3,096
Accountancy	**1,734**	1,979
Insurance	**2,268**	2,617
Cleaning costs	**1,525**	0
Staff and childrens' uniforms	**31**	1,229
Staff training	**925**	1,982
Gifts and donations	**857**	1,070
Motor and travel expenses	**38**	80
Professional fees and courses	**5,771**	5,725
Bus trips and taxis	**0**	529
Subscriptions	**2,036**	2,072
Leasing of photocopier	**1,488**	1,479
Bank charges	**101**	88
Bad debts written off	**0**	567
Sundries	**374**	344
	328,228	**318,583**
Surplus / (defecit) for the year	**12,790**	-44,311