

# **Kirkcolm Under 5's Nursery**

**Receipts and Payments Accounts**

**For the Year Ended 5 April 2025**

**Charity No: SC028575**

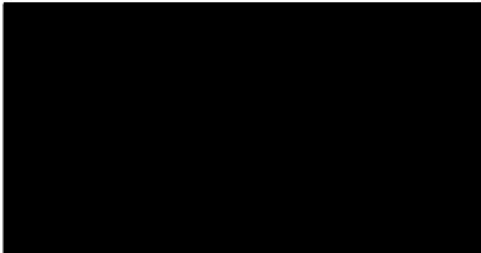
**Kirkcolm Under 5's Nursery**  
**Reference and Administrative Information**

Charity Name: Kirkcolm Under 5's Nursery

Charity Registration Number: SC028575

Contact Address: Kirkcolm Primary School  
Kirkcolm  
Stranraer  
DG9 0NS

**Trustees**



Chairman

Chairman

Secretary

Treasurer

**Independent Examiner**



McMillan Bain & Company

27 High Park Avenue

Stranraer

DG9 0DE

**Bankers**

Royal Bank of Scotland

15 Bridge Street

Stranraer

DG9 7JA

**Kirkcolm Under 5's Nursery**  
**Trustees' Annual Report**  
**Year Ended 5 April 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 5 April 2025.

**Structure, Governance and Management**

**Constitution**

The Charity is a Scottish Charity. It was registered in its current legal form on the 28 January 1999. It has a single tier structure and as such the trustees and members of the charity are the same individuals.

The nursery is owned by parents in partnership with Dumfries and Galloway Council Education Department. There are four employed members of staff. A committee of parents- Chair, Vice Chair, Secretary, treasurer and an independent accountant make up the structure of the group.

Annual appraisals and an AGM are held in Term 4 (approx. May/June). Ongoing review and planning meetings with staff, office bearers and committee are held throughout the year-at least once per term.

**Recruitment and Appointment of Trustees**

The parents of children who are enrolled with the nursery are automatically part of the committee. Office bearers are proposed and seconded at the AGM meeting and they can serve for two years in a particular post. Secretarial, management and good organisational skills are required.

**Objectives and Activities**

**Charitable Purposes**

The aim of the playgroup is to support the children to become successful learners, confident individuals, responsible citizens and effective contributors in line with the early level experiences and outcomes outlined in Curriculum for Excellence. To provide a safe, happy, caring, stimulating and emotionally secure environment. To follow children's interests as they play and learn both indoors and outdoors and build on their previous knowledge and experiences.

**Activities**

Acknowledge the important role of parents as partners in their child's learning and to provide early years learning and childcare to 3-5 year olds by providing a range of activities which are carefully planned and evaluated Individual next steps identified, discussed and recorded with both parents and children. Observations and comments are recorded in Personal Learning Plans. Working closely with P1 to plan transitions and include parents' thoughts in improvement planning.

## **Trustees' Annual Report (cont.)**

**Year Ended 5 April 2025**

### **Achievements and Performance**

Fundraising events which are organised by parents and staff:

- Grand Prix
- Christmas craft and naming the elf
- Name the Easter bunny
- Baking

We have provided high quality ELC for pre-school children aged 3-5 following various Scottish Government Policies and Guidance including- Curriculum for Excellence, Building the Ambition and How Good Is Our Early Learning and Childcare. We have also provided paid places for children who are two and a half to three we consult Pre-Birth to Three.

### **Financial Review**

The principle source of income is through the funding from Dumfries & Galloway Council.

The surplus for the period was £10,812 (PY - £40,079).

### **Reserves Policy**

The trustees consider the current level of unrestricted funds to be a sufficient level of funding for the future but will continue to re-evaluate this figure on an on-going basis.

### **Plans for the Future**

At Kirkcolm Nursery we will continue to raise funds to support educational outings, trips and resources. All stakeholders work together to gain access to grants and enable us to develop our inclusive environment. Families, staff and the wider community work together with a shared understanding of our ethos to meet aims set out in our yearly improvement plan.

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the charity's trustees



**Chairman**

**Date: 10 June 2025**

**Kirkcolm Under 5's Nursery**  
**SC028575**

**Independent Examiner's Report to the Trustees of Kirkcolm Under 5's Nursery**

I report on the accounts of the charity for the year ended 5 April 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**

An 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 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.

Date: 10 June 2025

**Kirkcolm Under 5's Nursery**  
**Receipts and Payments Account**  
**Year Ended 5 April 2025**

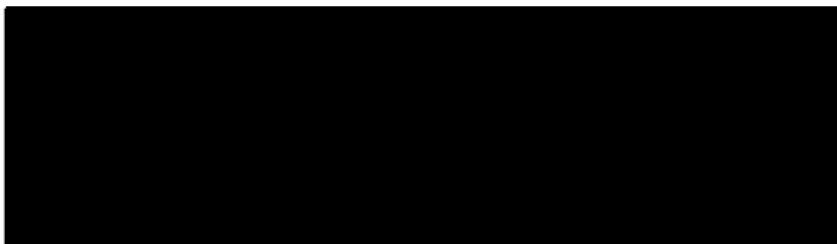
		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
<b><u>Receipts</u></b>	<b>Note</b>				
Donations	4	100	2,150	2,250	50
Grants	5	119,194	-	119,194	120,572
Nursery Fees	6	2,281	-	2,281	11,143
Fundraising	7	-	1,024	1,024	1,111
Bank Interest		-	-	-	40
		<u>121,576</u>	<u>3,174</u>	<u>124,750</u>	<u>132,915</u>
Other		-	-	-	-
<b><u>Total Receipts</u></b>		<u>121,576</u>	<u>3,174</u>	<u>124,750</u>	<u>132,915</u>
<b><u>Payments</u></b>	<b>8</b>				
Costs of generating funds		1,160	-	1,160	1,491
Charitable activities		110,248	1,006	111,254	90,422
Governance costs		925	-	925	924
Other Payments		599	-	599	-
<b><u>Total Payments</u></b>		<u>112,932</u>	<u>1,006</u>	<u>113,938</u>	<u>92,836</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		<u>8,643</u>	<u>2,168</u>	<u>10,812</u>	<u>40,079</u>
<b>Transfers</b>		2,251	(2,251)	-	-
<b>Excess of Receipts over Payments for the year</b>		<u>10,894</u>	<u>(82)</u>	<u>10,812</u>	<u>40,079</u>

**Kirkcolm Under 5's Nursery**  
**Statement of Balances**  
**At 5 April 2025**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
Note	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank, deposit & cash balances				
brought forward	94,574	2,395	96,969	56,891
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	10,894	(82)	10,812	40,079
Bank, deposit & cash balances				
carried forward	<u>105,468</u>	<u>2,313</u>	<u>107,781</u>	<u>96,969</u>
<b><u>Investments at market value</u></b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Assets</u></b>				
Tangible Fixed Assets at Cost	<u>20,415</u>	<u>413</u>	<u>20,828</u>	<u>20,828</u>
<b><u>Liabilities</u></b>				
Cost of expenses not yet paid/cashed:				
Accountancy Solutions	-	-	-	-
HMRC	992	-	992	13
Net Wages	(47)	-	(47)	-
	<u>945</u>	<u>-</u>	<u>945</u>	<u>13</u>

The accounts were approved by the trustees on 10 June 2025.

For and on behalf of the trustees



**Kirkcolm Under 5's Nursery**  
**Notes to the Accounts**  
**Year Ended 5 April 2025**

**1. Basis of accounting**

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

**2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

**3. Related party transactions**

No trustee received any remuneration or reimbursement of expenses during the year.

There were no donations in kind made during the year from trustees.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b>4. Analysis of Donations &amp; Sponsorship</b>				
Donations	100	2,150	2,250	50
	<u>100</u>	<u>2,150</u>	<u>2,250</u>	<u>50</u>
<b>5. Analysis of Grants</b>				
Dumfries & Galloway Council	119,194	-	119,194	119,072
The Neighbourly Foundation	-	-	-	1,500
	<u>119,194</u>	<u>-</u>	<u>119,194</u>	<u>120,572</u>
<b>6. Income from Charitable Activities</b>				
Non-Funded Nursery Fees	2,281	-	2,281	1,445
HMRC Advance SMP Fundiung	-	-	-	9,697
	<u>2,281</u>	<u>-</u>	<u>2,281</u>	<u>11,143</u>
<b>7. Income from Fundraising</b>				
Grand Prix	-	588	588	510
Christmas	-	193	193	313
Baking Sales	-	78	78	-
Raffle/Bingo	-	167	167	248
First Aid Training	-	-	-	40
	<u>-</u>	<u>1,024</u>	<u>1,024</u>	<u>1,111</u>



**Notes to the Accounts (Cont.)**  
**Year Ended 5 April 2025**

**8. Analysis of Payments**

**Costs of generating funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Rates	563	-	563	-
Insurance	-	-	-	744
Telephone	-	-	-	422
Stationery & Postage	322	-	322	325
Advertising	276	-	276	-
	<u>1,160</u>	<u>-</u>	<u>1,160</u>	<u>1,491</u>

**Charitable activities**

Salaries	103,525	-	103,525	85,655
Equipment & Resources	4,324	836	5,160	3,363
Food & Drink	-	150	150	-
Outings	479	-	479	377
Cost of Fundraising Events	-	10	10	-
Gifts	428	10	438	-
Graduation Expenses	74	-	74	-
Repairs & Maintenance	865	-	865	602
Staff Training	233	-	233	354
Subscriptions	190	-	190	17
Computer software	80	-	80	-
Sundry	49	-	49	53

**Governance costs**

Independent Examiner	450	-	450	450
Bookkeeping & Payroll	475	-	475	474

**Other payments**

Purchase of Equipment	599	-	599	-
	<u>599</u>	<u>-</u>	<u>599</u>	<u>-</u>