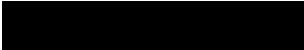


Fishbowl Nursery

Accounts for the Year ended 31st July 2024


29th November 2024

PROFIT AND LOSS ACCOUNT

	Fishbowl Receipts & Payments Account 12 Months to 31st July 2024	Nursery Receipts & Payments Account 12 Months to 31st July 2023
	£	£
Income		
Fife Council Grant	118772.13	102395.52
< 3 yrs old income	795.00	360
wraparound income	0.00	0.00
Early Years Scotland-Grant	0.00	0.000
Other Grants	280.51	0.00
Fundraising	469.48	87.35
Bank Interest	229.29	87.95
Sundry	<u>61.14</u>	<u>241.35</u>
 Total Income for 12 Months ended 31st July 2024	 <u>120607.55</u>	 <u>103172.17</u>
 Less: Expenditure	 £	 £
Care Commission renewal	17.00	403.64
Snacks/milk	12128.11	10239.42
Early Years insurance	980.80	1269.60
NEST Pension Costs	2312.01	1645.59
WIFI	606.80	639.54
Staff Training	0.00	0.00
Payroll charges	334.00	241.75
Salaries	66848.23	57818.79
Fundraising costs	402.11	806.93
Misc. Expenses	1060.45	0
Equipment	11347.66	12928.40
HMRC	<u>10277.56</u>	<u>5956.43</u>
 Total Expenditure for 12 Months ended 31st July 2024	 <u>106314.73</u>	 <u>91950.09</u>
 Surplus/ (-loss) for year to 31st July 2024	 <u>14292.82</u>	 <u>11222.08</u>

Balance Sheet

Funds at 1st August 2023

		£
Opening Bank Balance	Current A/c	74754.45
Opening Bank Balance	Redundancy A/c	14952.30
Opening Petty Cash Balance		<u>12.62</u>
Total Funds at 1st August 2023		89719.37
Surplus for year to 31st July 2023		14292.82
Funds at 31st July 2024		<u><u>104012.19</u></u>

Represented by ;

Closing Bank Balance	current a/c	82817.98
Closing Bank Balance	Redundancy a/c	21181.59
Closing Petty Cash Balance		12.62
		<u><u>104012.19</u></u>

Funds at 1st August 2022

		£
Opening Bank Balance	current a/c	66620.32
Opening Bank Balance	Redundancy a/c	11864.35
Opening Petty Cash Balance		<u>12.62</u>
Total Funds at 1st August 2022		78497.29
Surplus for Year to 31st July 2022		11222.08
Funds at 31st July 2023		<u><u>89719.37</u></u>

Represented by:

Closing Bank Balance	current a/c	74754.45
Closing Bank Balance	Redundancy a/c	14952.30
Closing Petty Cash Balance		<u>12.62</u>
		<u><u>89719.37</u></u>

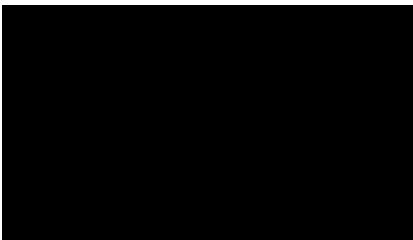
Accounts for Year Ended 31st July 2024

I have completed the audit of the Nursery's accounts for the 12 months ended 31st July 2024

The audit has involved:

- | | |
|----|--|
| 1) | a check on the opening
balances |
| 2) | a check of the petty cash vouchers v petty cash accounts |
| 3) | a check on cheques issued v expense vouchers |
| 4) | a check on cheques issued v bank statement |
| 5) | a check on documentation relating to exceptional receipts |
| 6) | a check on pay-in slips v bank statement |
| 7) | a check on the closing bank & cash balances |

I certify that the receipts & payments for the Fishbowl Nursery are as shown in the attached statement, with a surplus for the year of £14,292.82 and cash assets of £104,012.19 at 31st July 2024
The cash assets include a redundancy fund of £21,181.59.



29th November 2024

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Fishbowl Nursery					
	Registered charity number	SC041195					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2023		31	07	2024
Set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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) (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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	29/11/24	
Name:	[Redacted]						
Relevant professional qualification(s) or body (if any):	Policy officer (Retired) BA Business Management						
Address	[Redacted]						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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**