

REGISTERED CHARITY NUMBER: SCO45461

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2025
for
Orchard Grove Kindergarten

Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY

Orchard Grove Kindergarten

**Contents of the Financial Statements
for the Year Ended 31st March 2025**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

Orchard Grove Kindergarten

Report of the Trustees **for the Year Ended 31st March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Charitable purposes

The advancement of education of pre-school children and the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

FINANCIAL REVIEW

Reserves policy

As a result of the deficit of £26,582 during the period, the trust held unrestricted reserves of £377,198.

The policy is to hold minimum reserves of six months running costs together with any potential redundancy costs and the trustees consider that the unrestricted funds of £377,198 to be sufficient to continue to fulfil the charitable objectives for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SCO45461

Principal address

[REDACTED]

Trustees

[REDACTED]

Independent Examiner

[REDACTED]

Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY

Approved by order of the board of trustees on 2 September 2025 and signed on its behalf by:

[REDACTED]

**Independent Examiner's Report to the Trustees of
Orchard Grove Kindergarten**

I report on the accounts for the year ended 31st March 2025 set out on pages three to nine.

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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

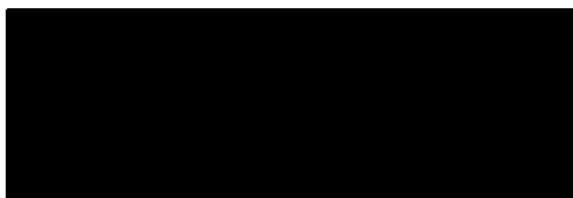
Independent examiner's statement

In connection with 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 to 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.



Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY

2 September 2025

Orchard Grove Kindergarten

Statement of Financial Activities
for the Year Ended 31st March 2025

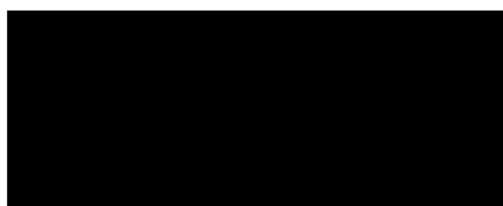
	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		159,561	276,969	436,530	416,884
Other trading activities	2	<u>531</u>	<u>-</u>	<u>531</u>	<u>580</u>
Total		160,092	276,969	437,061	417,464
EXPENDITURE ON					
Charitable activities					
Charitable		<u>186,674</u>	<u>276,969</u>	<u>463,643</u>	<u>428,909</u>
NET (EXPENSES)/INCOME		(26,582)	-	(26,582)	(11,445)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>403,780</u>	<u>-</u>	<u>403,780</u>	<u>415,225</u>
TOTAL FUNDS CARRIED FORWARD		<u>377,198</u>	<u>-</u>	<u>377,198</u>	<u>403,780</u>

The notes form part of these financial statements

Orchard Grove Kindergarten**Balance Sheet**
31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	5	470	-	470	391
Cash at bank and in hand		<u>383,773</u>	<u>-</u>	<u>383,773</u>	<u>410,282</u>
		384,243	-	384,243	410,673
CREDITORS					
Amounts falling due within one year	6	(7,045)	-	(7,045)	(6,893)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>377,198</u>	<u>-</u>	<u>377,198</u>	<u>403,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>377,198</u>	<u>-</u>	<u>377,198</u>	<u>403,780</u>
NET ASSETS		<u>377,198</u>	<u>-</u>	<u>377,198</u>	<u>403,780</u>
FUNDS	7				
Unrestricted funds				377,198	403,780
Restricted funds				<u>-</u>	<u>-</u>
TOTAL FUNDS				<u>377,198</u>	<u>403,780</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 September 2025 and were signed on its behalf by:



Orchard Grove Kindergarten

Notes to the Financial Statements **for the Year Ended 31st March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

This is the first year that the company has presented its financial statements in accordance with the provisions of Section 1A "Small Entities" of FRS 102 issued by the Financial Reporting Council. The last financial statements under previous UK GAAP were for the period ended 31 March 2016 and the date of transition to FRS 102 was therefore 8 February 2016.

No changes were required to the financial statements for the year ended 31 March 2016 previously reported under UK GAAP.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>531</u>	<u>580</u>

Orchard Grove Kindergarten

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	144,199	272,685	416,884
Other trading activities	<u>580</u>	<u>-</u>	<u>580</u>
Total	144,779	272,685	417,464
 EXPENDITURE ON			
Charitable activities			
Charitable	156,224	272,685	428,909
 NET INCOME	(11,445)	-	(11,445)
 RECONCILIATION OF FUNDS			
Total funds brought forward	415,225	-	415,225
 TOTAL FUNDS CARRIED FORWARD	<u>403,780</u>	<u>-</u>	<u>403,780</u>

5. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other debtors	<u>470</u>	<u>391</u>

Orchard Grove Kindergarten

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>7,045</u>	<u>6,893</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	403,780	(26,582)	377,198
Restricted funds			
GCC Staff Costs	-	-	-
GCC Provision of Services	-	-	-
TOTAL FUNDS	<u>403,780</u>	<u>(26,582)</u>	<u>377,198</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	160,092	(186,674)	(26,582)
Restricted funds			
GCC Staff Costs	15,049	(15,049)	-
GCC Provision of Services	<u>261,920</u>	<u>(261,920)</u>	-
	<u>276,969</u>	<u>(276,969)</u>	-
TOTAL FUNDS	<u>437,061</u>	<u>(463,643)</u>	<u>(26,582)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	415,225	(11,445)	403,780
Restricted funds			
GCC Staff Costs	-	-	-
GCC Provision of Services	-	-	-
TOTAL FUNDS	<u>415,225</u>	<u>(11,445)</u>	<u>403,780</u>

Orchard Grove Kindergarten**Notes to the Financial Statements - continued**
for the Year Ended 31st March 2025**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,779	(156,224)	(11,445)
Restricted funds			
GCC Staff Costs	13,741	(13,741)	-
GCC Provision of Services	<u>258,944</u>	<u>(258,944)</u>	<u>-</u>
	<u>272,685</u>	<u>(272,685)</u>	<u>-</u>
TOTAL FUNDS	<u>417,464</u>	<u>(428,909)</u>	<u>(11,445)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	415,225	(38,027)	377,198
Restricted funds			
GCC Staff Costs	-	-	-
GCC Provision of Services	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>415,225</u>	<u>(38,027)</u>	<u>377,198</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	304,871	(342,898)	(38,027)
Restricted funds			
GCC Staff Costs	28,790	(28,790)	-
GCC Provision of services	<u>520,864</u>	<u>(520,864)</u>	<u>-</u>
	<u>549,654</u>	<u>(549,654)</u>	<u>-</u>
TOTAL FUNDS	<u>854,525</u>	<u>(892,552)</u>	<u>(38,027)</u>

Orchard Grove Kindergarten

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

9. RESTRICTED FUNDS

Glasgow City Council grants were received for staff wages.

Glasgow City Council fees were received for the supply of services.

Orchard Grove Kindergarten**Detailed Statement of Financial Activities**
for the Year Ended 31st March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	15,049	13,741
Fees	<u>421,481</u>	<u>403,143</u>
	436,530	416,884
Other trading activities		
Fundraising events	<u>531</u>	<u>580</u>
Total incoming resources	437,061	417,464
EXPENDITURE		
Charitable activities		
Wages & NIC	384,395	353,576
Pensions	6,189	5,099
Travelling & trips	92	109
Refreshments & snacks	25,160	21,377
Office expenses	883	839
Equipment	5,009	3,879
Gifts	-	582
Repairs & maintenance	5,999	4,572
Premises costs	24,100	30,860
Sundry	<u>2,078</u>	<u>1,650</u>
	453,905	422,543
Support costs		
Finance		
Bank charges	102	84
Governance costs		
Legal & professional fees	<u>9,636</u>	<u>6,282</u>
Total resources expended	<u>463,643</u>	<u>428,909</u>
Net (expenses)/income	<u>(26,582)</u>	<u>(11,445)</u>

This page does not form part of the statutory financial statements