

Kelton Nursery SCIO
Trustees Annual Report and Accounts
for
The Year Ended 31st July 2023
Scottish Charity Number SC048483

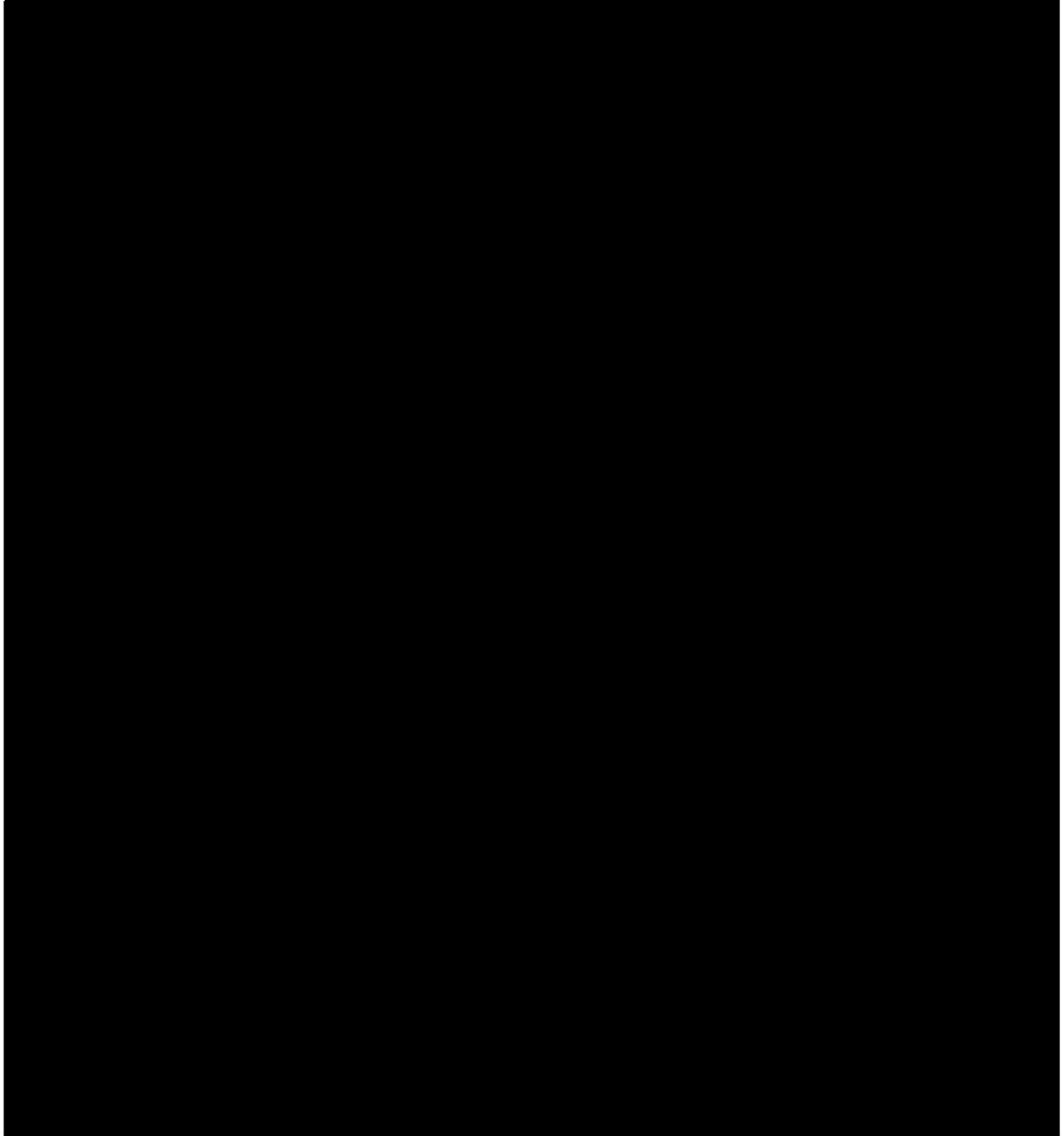
Kelton Nursery SC048483

Trustees Annual Report and Accounts for the year ended 31st July 2023

Current Trustees

Appointed

Resigned



Recruitment and appointment of Trustees

All of the Trustees are appointed or reappointed at the annual general meeting held in September/October or by the Trustees between AGMs

Governing document

The charity is a Scottish Charitable Incorporated Organisation and the purpose and administration arrangements are set out in our constitution.

Charitable purpose

Our purpose, as recorded in our constitution, is to advance the education of pre-school children, promoting the aims of Early Years Scotland, and to educate parents, and adults to further these aims.

Activities and achievements

The charity has taken over the former Treasurer Island Nursery Building in Castle Douglas and now offers "After School Care" for Primary Aged children and the care of Babies 0 to 2 years of Age. Retaining the Kelton name, the Nursery provides a wide range of skills and experiences through play, structured and outdoor learning..

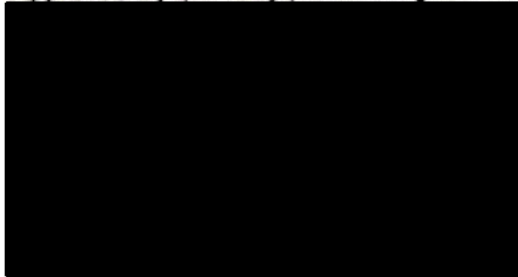
Trustee remuneration and expenses

The trustees did not receive any remuneration during the period.

Reserves

At the year end Kelton Nursery held unrestricted funds of £7968.75
The balance of funds are held in a general fund to meet the future costs of operating the Nursery

Approved by the Trustees and signed on their behalf on



Kelton Nursery

Receipts & Payments Account

Year Ended 31st July 2023

2022	Income & Expenditure Account	Period Ending 31st July 2023
	Income	
31,936.50	Dumfries & Galloway Council	£ 56,469.54
0.00	Staff Training	£ 197.10
528.58	Support for Early Years	£ 4,099.45
30.00	Equipment Sales	£ 460.00
14,569.24	Fees	£ 134,865.89
		£ 196,091.98
	Fund Raising	
0.00	Tommy's Honour Education Trust	£ 306.06
34.00	Fund Raising	£ 921.08
55.50	Donations	£ 100.00
89.50	Total Fund Raising	£ 1,327.14
		£ 1,327.14
-47,153.82	Total Income	£ 197,419.12
	Expenses	
29.95	Nursery Equipment	£ 281.83
551.00	Insurances	£ 551.00
1,646.33	Heat Light & Power	£ 6,319.65
1,488.17	Office Expenses (includes Telephone)	£ 1,680.63
687.74	Nursery Consumables/Outings	£ 4,669.16
39,021.40	Payroll Expenses (Includes Pension)	£ 165,028.53
825.83	Professional Fees Record Keeping & Payroll	£ 1,239.26
0.00	Professional Fees: Fire Safety	£ 43.80
242.25	QuickBooks OnLine & Payroll	£ 423.06
2,400.00	Premesis Rent & Rates	£ 34,000.00
22.86	Repairs, Maintainence & Waste Collection	£ 1,138.82
100.00	Staff Training	£ 180.00
154.00	Subscriptions	£ 285.00
131.89	Uniform Etc	£ 161.28
85.07	Bank Charges	£ 97.25
0.00		£ -
0.00		£ -
0.00		£ -
0.00		
-47,386.49		£ 216,099.27
		£ 216,099.27
-232.67	Net Surplus/Deficit for Period	(-£ 18,680.15)

Kelton Nursery SC048483

Statement of Balances as at 31st July 2023

2022			2023
	Cash in hand and at Bank		
16,553.81	Bank of Scotland	£ 7,879.64	
0.00	Debtors	£ -	
57.06	Cash in Hand	£ 89.11	
		£ -	
<u>16,610.87</u>			£ 7,968.75
	Current Liabilities		
0.00	Creditors	£ -	
0.00	Bank Overdraft	£ -	
		£ -	
		£ -	
<u>0.00</u>			£ -
16,897.92	Net Unrestricted Assets		<u>£ 7,968.75</u>
<u>16,897.92</u>	Balance at end of period		<u>£ 7,968.75</u>

Approved by the Trustees and signed on their behalf on



**Independent Examiner's report on the accounts to the Trustees of
Kelton Nursery SC048483**

Period 1st August 2022 to 31st July 2023

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

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.

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.

Signed

Name

Address

