

REGISTERED CHARITY NUMBERS: SC002751  
SCO53374

**Report Of The Trustees And  
Unaudited Financial Statements For The Year Ended 31st July 2024  
For  
Bruntsfield Community Nursery**



**Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE**

**Bruntsfield Community Nursery**  
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**For The Year Ended 31st July 2024**

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## **Bruntsfield Community Nursery**

### **Report Of The Trustees For The Year Ended 31st July 2024**

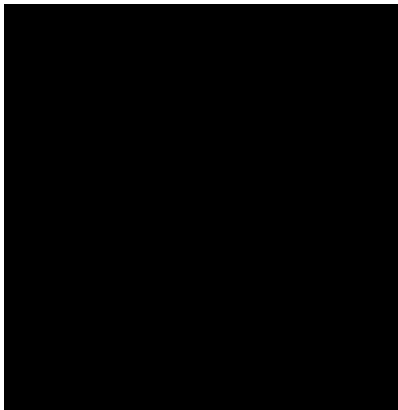
The trustees present their report with the financial statements of the charity for the year ended 31st July 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity numbers

SC002751 *Unincorporated association to 21st May 2024*

SC053374 *SCIO from 22nd May 2024*



#### **Independent examiner**

Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The nursery operated as a charitable unincorporated association until 21st May 2024. Bruntsfield Community Nursery SCIO was formed on 22nd May 2024 and the assets and liabilities of the charitable unincorporated association were transferred at that date. Merged accounts have therefore been prepared to 31st July 2024. The purposes and administration arrangements are set out in the Constitution.

##### **Recruitment and appointment of new trustees**

All of the nursery's trustees are appointed or reappointed by the members at the annual general meeting, which is held near the start of each academic year.

##### **Related parties**

None of the charity's office bearers received any remuneration during the year.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Bruntsfield Community Nursery**

### **Report of the Trustees For The Year Ended 31st July 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our purposes, as recorded in our constitution, are to promote the aim of the Scottish Pre-school Play Association which is to advance the education of pre-school children so that they may take a constructive place in the community, and also the education of their parents and other adults, children and teenagers, and in the furtherance of that aim, to provide safe and satisfying group play in which parents take part when appropriate, and to encourage other charitable activities through which parents may help the children.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The academic year 2023/24 the nursery continued face-to-face learning, and continued Parents rota to provide assistance with snack-time. The nursery completed a successful trip to the zoo for some great outdoor learning, as well as exploring nature through planting plants in the new planters purchased. They have also had a trip to the trampoline park and coffee shop. A family picnic was arranged which was a great way to involve the parents. The classroom has also been refreshed and new art supplies have been purchased. The nursery continued to operate in line with all its aims, providing exemplary education and support to the children in its care.

Our nursery manager has completed her access course qualification which will enable her to start her level 9 childhood practice qualification; which enhances the professional environment of the nursery. Our child numbers were strong this year and we have had sufficient childcare practitioners to support the numbers.

We continued to produce flyers and a banner to promote the nursery in addition to increasing our social media presence. We hope these measures will have a positive effect, increasing the number of families choosing to enrol their children at BCN, ensuring the longevity of the nursery.

#### **FINANCIAL REVIEW**

##### **Financial position**

This year shows a deficit of £23,125 due to not as many strong child numbers & not as much council funding occurring in the year. We have seen deficits in recent years due to challenging conditions chiefly arising from the pandemic.

##### **Revenue**

This year's revenue was £79,109, a decrease of £28,947 from prior year, mainly due to not as much council funding occurring in the year. Council funding per child/hour remains our main source of income.

##### **Expenditure**

This year's expenditure was £102,234, an increase of £21,890 from prior year. Our main expense remains staff costs. We have also increased staff wages to match both the Real Living Wage and additionally in response to the cost of living crisis. We have also started pensions for our staff.

**Bruntsfield Community Nursery**

**Report of the Trustees  
For The Year Ended 31st July 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The nursery held funds of £48,219 at the year end, which is £23,125 less than prior year. These figures include the following sums which have been allocated to the funds as noted on the Statement of Balances:

- The Bruntsfield Nursery Buildings Fund of £15,000 makes provision for potentially unexpected, essential building costs.
- the Staff Redundancy reserve remains at £10,000
- the Bruntsfield nursery investment fund remains at £5,000

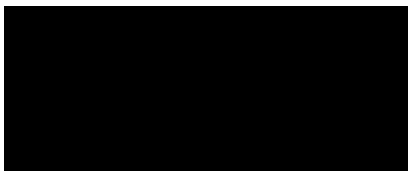
The committee consider the general fund of £18,219 will enable them to continue to run the nursery for the forthcoming year, with a continued need to exercise caution in relation to funding particular projects which would involve investments of our general funds.

**Future Plans**

We are currently in a relatively stable financial position however as with all public sector nurseries we must monitor the situation closely. Our hope is that parental involvement in the day to day staffing of the nursery, to assist with snack preparation and general support and interaction with the children, will continue.

Our main risk is underfilling our places which would, in turn, reduce our funding from the City of Edinburgh Council. There may be a reduction in uptake of spaces, as there is now an increase in funded hours available to pre-school children. BCN has challenges in providing the additional hours for this, due to our sharing of the building with Kidzcare, the after school provider. If we are unable to offer the additional funded hours, then parents may choose to take up places with providers who can offer this. The committee and nursery team are continuing to look at ways of expanding our provision and increasing our advertising. These are issues that will be monitored and addressed over the coming financial year.

Approved by order of the board of trustees on .....21.04.2025..... and signed on its behalf by:



**Independent Examiner's Report To The Trustees Of  
Bruntsfield Community Nursery**

I report on the accounts for the year ended 31st July 2024 set out on pages five and six.

**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 (as amended). 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 (as amended). 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.

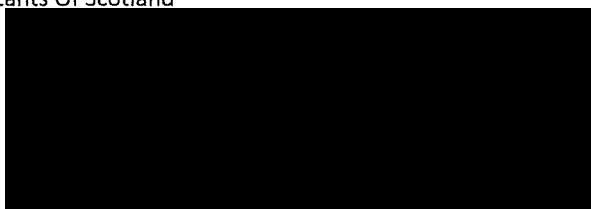
**Independent examiner's statement**

In 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 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.

Sheila Robertson  
The Institute Of Chartered Accountants Of Scotland

Gall Robertson CA  
Tweedside Park  
Tweedbank  
Galashiels  
Selkirkshire  
TD1 3TE



Date: 24/4/25

**Bruntsfield Community Nursery**  
**Receipts And Payments Account For The Year Ended 31st July 2024**

		<b>2024</b>		<b>2023</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>					
	Funding	73,524		99,206	
	Fees	1,500		4,483	
	Fundraising	824		1,785	
	Kidzcare Contribution Building Improvements & Cleaning	2,434		2,255	
	Bank Interest	827		327	
	<b>Total Income</b>		<b>79,109</b>		<b>108,056</b>
<b>Payments</b>					
	Salaries	91,379		70,883	
	Equipment	2,265		3,043	
	Snacks	1,703		1,501	
	Stationery	497		578	
	Computer	125		138	
	SPPA Insurance and Memberships	522		457	
	Registration & other professional fees	3,067		982	
	Outings & Entertainment	1,208		1,125	
	Telephone	945		1,071	
	Cleaning	152		194	
	Staff Training	103		143	
	Advertising	267		-	
	Sundry	-		229	
	<b>Total Expenditure</b>		<b>102,234</b>		<b>80,344</b>
	<b>Surplus/(Deficit) for year</b>		<b><u>(23,125)</u></b>		<b><u>27,712</u></b>

**All funds are unrestricted**

Bruntsfield Community Nursery  
Statement Of Balances As At 31st July 2024

	2024 £	2023 £
<b>Bank and Cash in Hand</b>		
Opening balance	71,344	43,632
Surplus/(Deficit) in year	(23,125)	27,712
	<u>48,219</u>	<u>71,344</u>
<b>Represented by:</b>		
Current Account	21,911	45,863
Savings Account	26,308	25,481
	<u>48,219</u>	<u>71,344</u>
<b>Other Assets</b>		
Equipment & Toys - Estimated Valuation	7,000	7,000
Debtors	-	555
	<u>7,000</u>	<u>7,555</u>
<b>Liabilities</b>		
Creditors	<u>567</u>	<u>1,307</u>
<b>Reserves</b>		
General Fund	18,219	41,344
Staff Redundancy Reserve	10,000	10,000
Bruntsfield Nursery Building Fund	15,000	15,000
Bruntsfield Nursery Investment Fund	5,000	5,000
	<u>48,219</u>	<u>71,344</u>

All funds are unrestricted

Approved by the Trustees and signed on their behalf by:

Treasurer

Date

21.04.2025