

**KILBARCHAN COMMUNITY NURSERY SCIO**  
**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**



**Charity Registraton No - SC009757**

**Kilbarchan Community Nursery SCIO  
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For the year ended 31 July 2024**

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**Kilbarchan Community Nursery SCIO  
Trustees' Annual Report  
For the year ended 31 July 2024**

**Reference and administrative information**

Name of Charity                      Kilbarchan Community Nursery SCIO

Charity No.                              SC009757

Charity Address                      Kilbarchan Community Nursery SCIO  
51 Meadside Avenue  
Kilbarchan  
Renfrewshire, PA10 2LA

Charity Trustees                      The trustees who held office at the date of signing of this report are  
as follows -

Catherine Macklon, Chair	appointed 11 October 2023 as Chair
Jill Humpries, Vice Chair	
Anne-Marie Lindsay, Secretary	appointed 11 October 2023
Loren Burleigh, Treasurer	appointed 11 October 2023

Social and Fundraising Trustees

Elsbeth Chalmers	appointed 11 October 2023
Karen Dickson	appointed 11 October 2023
Marion Presle	appointed 11 October 2023

In addition to the above, the trustees who have also held office during  
the year ended 31 July 2024 are as follows -

Alison Tourish, Chair	resigned 11 October 2023
Claire Hunter, Treasurer	resigned 11 October 2023
Andrea Hields	resigned 11 October 2023
Kira Keaney	resigned 11 October 2023
Anne Anderson	resigned 11 October 2023

Independent Examiner              Caroline Kerr BAcc  
Chartered Accountant  
4A Stanely Drive  
Paisley PA2 6HE

**Kilbarchan Community Nursery SCIO  
Trustees' Annual Report  
For the year ended 31 July 2024**

**Report of the trustees for the year ended 31 July 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31 July 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

**Structure, Governance and Management**

Kilbarchan Community Nursery is a registered charity, numbered SC009757 and was opened on the 5<sup>th</sup> September 1984, and became a Scottish Charitable Incorporated Organisation on the 28<sup>th</sup> June 2016. It is registered with the Care Inspectorate (Registration Number: CS2105337344) and its governing document is the Constitution. The nursery is in partnership with Renfrewshire Council to provide funded early learning and childcare places for children aged 3 years till they start primary school. The service also provides an out of school care service for children attending Kilbarchan Primary School.

Up to 7 trustees are elected to the board at the Annual General Meeting or can be co-opted on during the year. The Trustees retire each year at the AGM and are eligible for re-election.

Management team meetings are held regularly, and the trustees hold regular meetings for all parents and carers.

**Objectives and Activities**

The main purpose and aim of the nursery is to provide: -

- A flexible education and childcare service for children aged from three years of age to those not yet attending primary one.
- A breakfast club service, which can include primary aged children who attend Kilbarchan Primary School.
- After school care for children in primary one to primary four from Kilbarchan Primary School.

The nursery is funded for 38 weeks of the year from August to June with staff working an additional five in-service days.

The nursery has the capacity to accommodate up to 56 children at any time. This is inclusive of up to 20 school aged children. All staff are required to have the relevant qualifications and must be a member of the Protection of Vulnerable Groups scheme. All practitioners must also be registered with Scottish Social Services Council. Staff positions are reviewed annually by the management team.

**Kilbarchan Community Nursery SCIO  
Trustees' Annual Report  
For the year ended 31 July 2024**

**Successes and Achievements**

- ★ Elaine Porteous successfully embraced the role of Senior Early Years Practitioner to cover a maternity leave from August 2023 to June 2024. We are delighted that Elaine will remain in this position permanently due to staffing changes. Morag Nye joined us in August 2023 as a Keyworker after successfully applying and interviewing for the post. Stephanie Meikle joined the team in January 2024 as a support practitioner. Stephanie completed her SVQ level 3 whilst on placement with us and successfully applied and interviewed for the post. We are delighted to welcome them as part of the team.
- ★ All staff continue to engage in professional development opportunities. Sarah, Financial Administrator, has successfully completed her HNC in accounts, we are very proud of her. Danielle, Early Years Practitioner has completed her first year of the BA Childhood Practice Programme. We wish her well as she continues her studies this session.
- ★ We replaced our welcome evening with termly “Learning Together” events where both staff and parents/carers were invited along to share practice and learn together about literacy and numeracy programmes.
- ★ Renfrewshire’s Early progression toolkit was used throughout the session to track progress of our pre-school children meeting milestones in maths, literacy and health and wellbeing. This allowed practitioners to identify gaps in our provision and ensure the timely intervention of targeted support or challenge. The introduction of the pre-early level toolkit allowed practitioners to track the milestones of our children with additional support needs allowing us to gather more robust data.
- ★ Staff development focused on observing and recording children’s progress. Elaine has worked with each staff member to deliver an input around key information within observations. Feedback from staff was extremely positive with almost all staff saying they found it useful. The impact has shown an increased level of consistent and coherent observations across the service.
- ★ Engagement with our Locality Inclusion Support Network has been an invaluable resource in supporting practitioners to effectively support children with additional support needs. Our Early Years Teacher, Claire, joined the LISN group this session which has been extremely beneficial as she is using the same strategies when working with groups of children.
- ★ The eco-schools committee lead by Elaine and Rebecca successfully achieved the 7<sup>th</sup> Green Flag award for the service as a result of our on-going work on environmental issues.
- ★ All children are now enrolled in Dolly Parton Imagination Library programme supporting literacy engagement and outcomes.
- ★ Fundraising events raised almost £6,000 to support the nursery purchase resources.
- ★ This session, our families chose Wear it Pink, who support Breast Cancer research, as a focus for external fundraising.

**Kilbarchan Community Nursery SCIO  
Trustees' Annual Report  
For the year ended 31 July 2024**

**Monitoring Achievement**

The service was not due for external inspection during this academic year. However, we were monitored and supported by our partner support officer through our partnership with Renfrewshire Council. Our inhouse moderation opportunities have been beneficial. The impact of these sessions highlighted that we make some edits to our tracking systems. We made these changes as recommended by our Partner Support Officer. Our current tracking systems are robust and supportive to all children's needs. Almost all staff who had an input from Elaine about our planning and observation cycle found it beneficial to their practice. Danielle, Elaine and Victoria delivered a presentation at a sharing practice event in May 2024. This was a fantastic opportunity to showcase the hard work that practitioners and children have been doing across the service with regards to Talk for Writing. We were delighted to be part of the event and hope this is something we can engage with again in the future. We are delighted to have 100% of our children signed up to Dolly Parton's Imagination Library, which provides every child with a book each month.

**Financial Review**

The nursery has continued to provide flexible funded early learning and childcare during school term time via Government funding through our partnership with Renfrewshire Council. We are registered with the Care Inspectorate to offer provision for up to 56 children at any time, inclusive of up to 20 school aged children. We also offer the option to purchase additional nursery hours if required as well as out of school care before and after school for children attending Kilbarchan Primary.

There was a slight increase in nursery numbers during 2023 - 24, and we are now experiencing a significant increase in numbers for 2024 – 25. This is due to receiving children from surrounding villages within our admissions panel area where their local nursery is at capacity. This is an impact of the significant number of new housing developments within the area. We are now also seeing an increase in children attending out of school care sessions with numbers now more than pre-covid attendance. We continue to carry out advertising activity through newsletters and social media and attend local toddler groups to raise awareness of our service.

The overall surplus for the year under review is £8,698 (2022/2023: £3,315) as shown on page 7.

Our main income comes from Government funding. This was £322,152 (2022/2023: £291,884) an increase of £30,268. Extended day and out of school care fees were £34,774 (2022/2023: £17,300) an increase of £17,474. The increase in income is attributed to the increase in the nursery and out of school care role. Overall salary costs during the year amounted to £331,671 (2022/2023: £296,923) an increase of £34,748. This was due to a salary increment awarded to all staff to continue to reward staff as close to those working in equivalent roles within the local authority as we can afford.

Fundraising and events generated £6,668 (2022/2023: £5,861). Funds were raised through events such as a Christmas market event, Christmas fayre, garden party, quiz night and children's events organised by the Social and Fundraising Committee. Funds were also raised by nursery activities such as sales of personalised t-towels, recordings of the Christmas show, sale of nursery clothing, photographs, Rag Bag Scheme and sponsored event.

Donation income received during the year amounted to £666 (2022/2023: £2,725).

Grant funding this year of £250 is from Renfrewshire Council in respect of support of out of school care provision (2022/2023: £2,103)

**Kilbarchan Community Nursery SCIO  
Trustees' Annual Report  
For the year ended 31 July 2024**

**Risk Assessment**

The Trustees have identified the major risks to which Kilbarchan Community Nursery is exposed and these are contained within a Risk Register and reviewed on a regular basis.

The Trustees believe that appropriate systems and procedures are in place to manage these risks.

**Reserves policy**

The Trustees review reserves on an ongoing basis and the desired policy is to hold unrestricted general funds sufficient to cover approximately three months of ongoing annual expenditure.

The general fund balance of £153,791 (per note 12) and designated contingency fund balance of £14,000, together are considered adequate. The designated fixed asset fund of £7,444 represents the net book value of fixed assets.

There were no restricted fund balances at the end of the year under review.

**Plans for the future**

**Improvement Priority 1: Embed Renfrewshire's Nurturing Relationships approach (throughout the service)**

With the increase of children attending our setting with additional support needs, we want to ensure that we have robust practices in place to ensure that we can fully support our children and their families. Our progression toolkit data shows a drop in percentage in health and wellbeing outcomes compared to this time last year. In June 2023, our data was sitting at 92.31% and in June 2024, we are sitting at 75%. The way the data is calculated has changed to an average percentage so this will affect our figures. Despite this, we feel there is a need for intervention with the rising levels of significant need and we believe the RNRA implementation is the best programme for our service to take forward.

**Improvement Priority 2: Increase attainment in numeracy with a particular focus on shape** Our data shows that 31% of our children are demonstrating consistently in identifying the properties of 3D and 2D shapes. We aim to increase this to 40% by June 2025. Increased evidence within practitioner reflective diaries will provide focused observations, discussions and shared ideas indicating children's learning through documentation. Provocations will be offered to children encouraging them to investigate, sort, describe and be creative with a particular focus on shape.

**Key management personnel remuneration**

The board of trustees carry out a salary review annually after the accounts have been externally examined. The aim of the management team is to track Renfrewshire Council salary scales and reward staff as close to their local authority counterparts as we can afford. This year an increment in funding of 8% was awarded from April 2024 to ensure that all services were paying staff more than the national living wage. This allowed the management team to review salaries before the new academic year. The increase in funding, along with the significant increase in roll, allowed us to set salaries in line with the local authority for the first time. This will have a positive impact on our ability to recruit and retain high quality staff.

Approved by the Board of Trustees

Catherine Macklon, Chair

Date 1st October 2024

**Kilbarchan Community Nursery SCIO  
Report of the Independent Examiner  
For the year ended 31 July 2024**

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 7 to 13.

**Respective responsibilities of trustees and examiner**

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider 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 independent examiner's statement**

My examination is 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 a 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 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 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 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 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.

*Caroline Kerr BAcc CA*

*4A Stanely Drive  
Paisley PA2 6HE*

*Date 1st October 2024*



**Kilbarchan Community Nursery SCIO**  
**Statement of Financial Activities**  
**for the year ended 31 July 2024**

	Unrestricted Funds <b>2024</b>	Restricted Funds <b>2024</b>	Total Funds <b>2024</b>	Total Funds <b>2023</b>	
Notes	£	£	£	£	
<b>Income and endowments</b>					
Donations and legacies	1	1,577	0	1,577	6,028
Other trading activities	2	6,268	0	6,268	5,861
Income from investments	3	1,144	0	1,144	555
Income from charitable activities	4	386,940	0	386,940	335,689
<b>Total Income</b>		395,929	0	395,929	348,133
<b>Expenditure</b>					
	5				
Cost of raising funds		5,000	0	5,000	5,568
Charitable activities		381,546	685	382,231	339,250
<b>Total Expenditure</b>		386,546	685	387,231	344,818
<b>Net Income/(expenditure) before gains/(losses) on investments</b>		9,383	-685	8,698	3,315
Gains/(Losses) on revaluation of investments		0	0	0	0
Transfer to/(from) funds		0	-	0	0
Net movement in funds		9,383	-685	8,698	3,315
Reconciliation of funds					
Total funds brought forward		165,852	685	166,537	163,222
Total funds carried forward		175,235	0	175,235	166,537

**Kilbarchan Community Nursery SCIO  
Balance Sheet  
As at 31 July 2024**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		£	£
<b>Fixed Assets:</b>			
Tangible Assets	8	7444	9305
<b>Current Assets:</b>			
Cash at hand and in bank		172,647	157,090
Debtors	9	<u>2,808</u>	<u>9,759</u>
<b>Total current assets</b>		175,455	166,849
<b>Liabilities:</b>			
Creditors falling due within 1 year	10	<u>7,664</u>	<u>8,717</u>
<b>Net Current Assets</b>		167,791	158,132
<b>Total Assets less current liabilities</b>			
Provisions	11	<u>0</u>	<u>900</u>
<b>Net Assets</b>		<u><u>175,235</u></u>	<u><u>166,537</u></u>
 <b>The funds of the charity:</b>			
Unrestricted Funds			
General funds	12	153,791	142,547
Designated funds - contingency	12	14,000	14,000
Designated funds - fixed assets	12	<u>7,444</u>	<u>9,305</u>
Total Unrestricted Funds		175,235	165,852
Restricted funds	12	<u>0</u>	<u>685</u>
		<u><u>175,235</u></u>	<u><u>166,537</u></u>

The financial statements were approved by the Trustees on 1st October 2024 and signed on their behalf by -

Catherine Macklon, Chair

Loren Burleigh, Treasurer

**Kilbarchan Community Nursery SCIO**  
**Notes forming part of the financial statements**  
**for the year ended 31 July 2024**

**Accounting policies**

(a) The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income can be measured reliably.

Donations, are recognised when they have been communicated ie received in writing with notification of both the amount and settlement date.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

(g) Merger accounting has been used to combine the results of the previous unincorporated organisation with the new Scottish Charitable Incorporated Organisation (SCIO) incorporated on 8 January 2016.

**Kilbarchan Community Nursery SCIO**  
**Notes forming part of the financial statements**  
**for the year ended 31 July 2024**

**Accounting policies**

(h) Costs of raising funds

The costs of generating funds including expenditure on fundraising.

(i) Charitable Activities

The expenditure on charitable activities includes support costs and governance costs.

(j) Tangible Fixed Assets and depreciation

All assets costing more than £1,500 are capitalised and valued at historical cost. Depreciation is charged from the year of acquisition on furniture and equipment on a reducing balance basis of 20% over their estimated useful life.

	Unrestricted Funds <b>2024</b> £	Restricted Funds <b>2024</b> £	Total Funds <b>2024</b> £	Total Funds <b>2023</b> £
<b>1 Donations &amp; Legacies</b>				
Donations	666	0	666	2,725
Grants	250	0	250	2,103
Gift Aid	661	0	661	1,200
	<u>1,577</u>	<u>0</u>	<u>1,577</u>	<u>6,028</u>
<b>2 Other Trading Activities</b>				
Fundraising	5,838	0	5,838	5,455
Trips, Parties & Events	430	0	830	406
	<u>6,268</u>	<u>0</u>	<u>6,668</u>	<u>5,861</u>
<b>3 Investment Income</b>				
Bank Interest	1,144	0	1,144	555
	<u>1,144</u>	<u>0</u>	<u>1,144</u>	<u>555</u>
<b>4 Income from Charitable Activities</b>				
Funded Fees	322,152	0	322,152	291,884
Extended Day Fees	34,774	0	34,774	17,300
Funded Meal Entitlement	29,665	0	29,665	26,413
Miscellaneous Income	349	0	349	92
	<u>386,940</u>	<u>0</u>	<u>386,940</u>	<u>335,689</u>

**Kilbarchan Community Nursery SCIO**  
**Notes forming part of the financial statements**  
**for the year ended 31 July 2024**

	Unrestricted Funds <b>2024</b> £	Restricted Funds <b>2024</b> £	Total Funds <b>2024</b> £	Total Funds <b>2023</b> £
<b>5 Analysis of Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Fundraising costs	1,120	0	1,120	908
Trips, Parties & Events	3,880	0	4,280	4,660
	<u>5,000</u>	<u>0</u>	<u>5,400</u>	<u>5,568</u>
Charitable Activities				
Salaries & National Insurance	331,671	0	331,671	296,923
Property costs	6,759	0	6,759	6,268
Classroom supplies	4,656	0	4,656	2,449
Equipment	882	0	882	562
Provisions	4,191	0	4,191	3,233
Professional fees & memberships	3,449	0	3,449	3,167
Cleaning	3,045	0	3,045	2,260
Administration/IT including website	7,284	0	7,284	4,729
Insurance & Inspections	1,452	0	1,452	1,427
Training & Publication	2,040	0	2,040	210
Furnishings/Special projects	1,638	685	2,323	2,129
Maintenance & repairs, including refurbishment	0	0	0	0
Miscellaneous	194	0	194	290
Lunches	11,124	0	11,124	11,342
Depreciation	1,861	0	1,861	2,326
Provision for doubtful debts	0	0	0	0
Bad debts written off	0	0	0	685
Governance costs (Independent Examiner fee)	1,300	0	1,300	1,250
Water Rates	0	0	0	0
	<u>381,546</u>	<u>685</u>	<u>382,231</u>	<u>339,250</u>
Total	<u>386,546</u>	<u>685</u>	<u>387,631</u>	<u>344,818</u>

**6 Staff costs and numbers**

	<b>2024</b> £	<b>2023</b> £
Salaries and Wages	303,060	275,354
Social Security Costs	21,982	16,180
Pension	6,629	5,389
	<u>331,671</u>	<u>296,923</u>

The average number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Based on head count	13	13

**7 Related Party Transactions and trustees' expenses and remuneration**

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or in kind. (2023: £nil).

**Kilbarchan Community Nursery SCIO**  
**Notes forming part of the financial statements**  
**for the year ended 31 July 2024**

**8 Fixed Assets**

**Equipment**  
**£**

**Cost**

Opening balance as at 1 August 2023	31808
Additions	0
Disposals	0
Closing balance as at 31 July 2024	<u>31808</u>

**Accumulated Depreciation**

Opening balance as at 1 August 2023	22503
Charge for the year	1861
Eliminated on disposal	0
Closing balance as at 31 July 2024	<u>24364</u>

**Net Book Value**

As at 31 July 2024	<u>7444</u>
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As at 31 July 2023

9305

**9 Debtors**

**2024**

**2023**

	<b>£</b>	<b>£</b>
Debtors	555	900
Prepayments/Accrued income	1,253	6,459
Gift aid refund due	1,000	2,400
	<u>2,808</u>	<u>9,759</u>

**10 Creditors**

**2024**

**2023**

	<b>£</b>	<b>£</b>
Taxation creditor	6,364	5,138
Accruals & deferred income	1,300	3,579
	<u>7,664</u>	<u>8,717</u>

**11 Provisions**

**2024**

**2023**

	<b>£</b>	<b>£</b>
Doubtful debts	0	900

**Kilbarchan Community Nursery SCIO**  
**Notes forming part of the financial statements**  
**for the year ended 31 July 2024**

<b>12 Movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>a) Unrestricted Funds</b>		
<b>General Funds</b>		
Opening balance as at 1 August 2023	142,547	137,591
Surplus/(Deficit) for year	9,383	2,630
Transfer (to)/from restricted fund	-	-
Transfer from/(to) designated fund	<u>1,861</u>	<u>2,326</u>
<b>Total General Funds</b>	<u>153,791</u>	<u>142,547</u>
 <b>Designated Fund - Contingency</b>		
Opening balance as at 1 August 2023	14,000	14,000
Transfer (to)/from restricted fund	-	-
Transfer (to)/from unrestricted funds (General)	-	-
Transfer (to)/from unrestricted funds (Fixed Asset)	<u>-</u>	<u>-</u>
<b>Total Designated Fund - Contingency</b>	<u>14,000</u>	<u>14,000</u>
 <b>Designated Fixed Asset Fund</b>		
Opening balance as at 1 August 2023	9,305	11,631
Transfer (to)/from restricted fund	-	-
Transfer (to)/from unrestricted fund	<u>(1,861)</u>	<u>(2,326)</u>
<b>Total Designated Fixed Asset Fund</b>	<u>7,444</u>	<u>9,305</u>
 <b>Total Unrestricted Funds</b>	<u>175,235</u>	<u>165,852</u>
<b>b) Restricted Funds - Grants</b>		
Opening balance as at 1 August 2023	685	-
Deficit/Surplus for the year	(685)	685
Transfer (to)/from unrestricted funds (General)	-	-
Transfer from/(to) designated fund (Fixed asset)	<u>-</u>	<u>-</u>
<b>Total Restricted Funds</b>	<u>-</u>	<u>685</u>
<b>Total funds</b>	<u><u>175,235</u></u>	<u><u>166,537</u></u>