



Scottish Charity Number SC001945

**BROOM NURSERY
BROOM PARISH CHURCH
NEWTON MEARNES
GLASGOW
G77 5HN**

Financial Report

For the Year Ended

31st July 2024

Broom Nursery

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Trustees: -

The trustees of the nursery are the elected committee members.

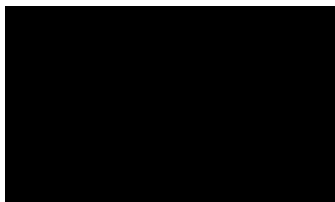
The elected committee members for the year ended 31st July 2024 were:

Chairpersons:

Secretary & Waiting List Secretary

Treasurer:

Fund Raising:



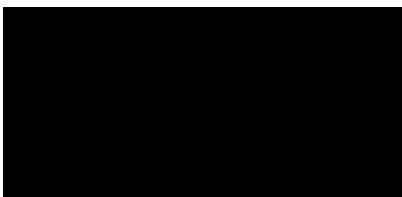
The elected committee members appointed at the Annual General Meeting on 7th April 2025 were:

Chairperson:

Treasurer:

Fund Raising:

Secretary & Waiting List Secretary:



Contact Address:

Broom Parish Church, Old Mearns Road, Newton Mearns, Glasgow, G77 5HN

Recruitment and Appointment of Trustees

The nursery trustees are appointed or reappointed by the members at the Annual General Meeting, which is held each year.

Governing Document

The Broom Nursery is a charitable unincorporated association and the purpose and administration arrangements are set out in our constitution.

Charitable Purposes

Our purposes, as recoded in our constitution, are to advance the education of pre-school and anti-pre-school children with the emphasis on play experience so that they take a constructive place in the community and also to advance the education of their parents and other appropriate persons, through the curriculum for excellence. Furthermore, to the above claims, Broom Nursery shall seek to provide safe and satisfying group play in which parents can take part where appropriate and to encourage other charitable activities through which parents may help the children.

Chairpersons' Report

The nursery continues to be in a strong position at the end of 2023/2024 session. This is a reflection of the dedication and hard work of the manager, [REDACTED] and the staff team. The nursery has maintained sufficient numbers of children throughout the year which has seen a gradual increase of children as the session continued. The nursery provides a valuable alternative to parents/carers within East Renfrewshire who prefer a more personal, nurturing and consistent approach to their child's early education and childcare.

Staff provide high quality care and education for all children and are a highly motivated team striving for the best possible outcomes for all children and families. Children attending nursery have full access to the funded 1140-hour provision and provision is provided through a wide variety of learning experiences, using the outdoor and local environment; including supermarkets and parks. The majority of children attend core hours (8.30am – 2.30pm) Monday-Friday.

The nursery places a big importance of family engagement and have an active role in the life and work of the setting. This has happened through various events including; lending library, parent helpers, craft and baking activities as well as coffee and chats, sport day and graduation.

██████████ – Chair/Treasurer

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Manager's Report - Overview of the Year

The session started with similar numbers to the previous year and increased gradually, to having 24 children in attendance. This was mainly of local authority children and self-funded children. We continued to operate with healthy numbers as we are registered for 28 children. The children continue to be involved in the community through visits to local park, learning walks, Rouken Glen Park wellie walk, using public transport. Families play an active role in the life and work of the nursery through their active participation and support through lending library, baking, crafts, world book day, nativity, sports and graduation celebration.

High quality interactions and learning experiences have resulted in high levels of participation across all aspects of the curriculum. All children have developed a wide range of skills and knowledge suited to individual needs and interests ensuring all children have the skills and tools to be successful learners, responsible citizens, effective contributors and confident individuals.

This session resumed with 4 members of staff, [REDACTED], key person red group, [REDACTED], key person green group, [REDACTED], key person yellow group and myself as manager. Staff continue to dedicate themselves to the delivery of high-quality care and learning to all children. The continues success of the nursery is a result of a hardworking, collaborative team where they implement policies and new learning approaches to ensure all children reach their full potential. Our vision, values and aims are embedded in profession practice and staff continually seek opportunities to develop and enhance their practice. Regular opportunities are provided for staff to seek their own professional lines of enquiry as well as meet needs of the setting.

[REDACTED] continues in her role as Depute and the lead for Family Centred Approaches – Gold, neighbourhood group and Health and Wellbeing. Cat continues in her leadership role in promoting literacy and [REDACTED] continues her role as key person for the green group and her leadership role in promoting and developing numeracy. I continue my role in overseeing CLPL, learning and development of all children and staff team, attends partnership meetings, Early Years Forums. The manager also has responsibility to ensure all staff are aware of current Scottish Government guidance, new documentation, self-evaluation frameworks and policies. Staff are a valuable asset to the nursery, working collaboratively and provide peer support.

Families and committee are also vital in supporting the nursery and contributes to the success of the nursery. The are an active voice for the nursery and ensure families are kept well informed with relevant information including nursery events.

Parental Involvement

We have positive relationships and strong connections with our families and will continue to build on this. Families have been involved through;

Parent committee

Families supporting life and work of the nursery and events

Helping hands, sharing skills and knowledge, specific knowledge of festivals and cultures

██████████, Manager

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Manager's Report (Contd)

Treasurer's Report

1.Financial Review.

The 2024 income & expenditure statement reflects the Manager's overview of the year together with funding by East Renfrewshire Council resulting in a surplus of £13,045 and reserves of £60,307.

2.Council Funding. In January each year the Nursery applies to the Council for continuous partnership status. The Annual Accounts are examined to ascertain we are viable to have this status continued.

The purpose of the funding is to cover staff remuneration that means all other costs of running the Nursery have to be covered by snack fees, fund raising etc.

Funding depends on the timing of the child's birthday. The cut off for applying is 31 August following which the child must be self-funded. This year funding has been provided for 15 children.

3.Work Place Pensions. Under the Pensions Act 2008 every employer must put staff aged between 22 and up to pension age into a pension scheme and pay into this. Employees have the option of contributing as well. With effect from 1 February 2017, the Nursery has enrolled with the Govt's National Employment Savings Trust "NEST". All eligible staff members have joined. Currently the

Nursery pays 4% of monthly salary in excess of the qualified earnings limit and staff paying 4%. NEST claim a further 1.0% from the Govt. and adds this to the employee's pension pot. Nursery pension costs in the financial year 2024 were £13,133.

4.Banking. The bank account is held with Virgin Money (formerly the Clydesdale Bank) in the Newton Mearns shopping centre. There are no service charges. The majority of payments are made by BACS and cheques require the signature of both the Nursery Manager and Treasurer. Parents and other donors are encouraged to remit funds by BACS

5.OSCR. The Nursery is a registered Scottish Charity and accordingly has to comply with the regulations laid down by the Office of the Scottish Charity Regulator, "OSCR". These include submission each year

of the Annual Accounts and completion of a declaration of compliance statement. The Nursery complies with all the regulations.

Trustee Remuneration and Expenses.

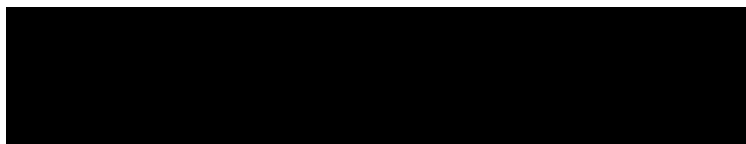
The trustees did not receive any remuneration or expenses during this year.

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Reserves

The year's activities resulted in a surplus of £13,045 (2023 deficit 5,331)

Approved by the Trustees and signed on their behalf:

A large black rectangular box redacting the signature of the Chairpersons.

Chairpersons

7th April 2025

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Receipts and Payments Account

	2024	2023
Receipts		
Council Funding	117,042	78,064
Fund raising	-	200
Fees & wraps	-	1,783
Bank interest	13	7
	<hr/>	<hr/>
	117,055	80,054
Payments		
<u>Payments for Charitable Activities:</u>		
Child Development Officers' Remuneration	(81,688)	(68,031)
Property rental	(5,720)	(5,200)
Nursery Expenses/Resources	(13,133)	(10,570)
Learning & Craft Materials	(887)	(247)
Fund Raising Expenses	(13)	(5)
SPPA Subscription/Insurances/Professional	(2,427)	(1,332)
Entertainment	(111)	-
	<hr/>	<hr/>
	(104,010)	(85,385)
Surplus/(Deficit) for year	<hr/>	<hr/>
	13,045	(5,331)

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Statement of Balances at 31st July 2024

	2024	2023
	£	£
Bank		
Opening balance	47,262	52,593
Surplus/(Deficit) for Year	<u>13,045</u>	<u>(5,331)</u>
Closing balance	<u>60,308</u>	<u>47,262</u>
 Reserves		
General Fund - Unrestricted	<u>60,308</u>	<u>47,262</u>

The Trustees approved the Accounts on 7th April 2025

For and on behalf of the Trustees:

Trustees' Annual Report and Accounts for the Year ended 31st July 2024

Independent Examiner's Report to the Trustees of Broom Nursery

I report on the accounts of the charity for the year ended 31st July 2024, which are set out on pages 8 & 9

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 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.

Basis of independent examiner's statement.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 explanation 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 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

DA Accountants
Spiersbridge Business Park
1 Spiersbridge Way
Glasgow
G46 8NG
7th April 2025