



Scottish Charity Number SC001945

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

Financial Report

For the Year Ended

31st July 2025

Broom Nursery

Trustees' Annual Report and Accounts for the Year ended 31st July 2025

Trustees: -

The trustees of the nursery are the elected committee members.

The elected committee members for the year ended 31st July 2025 were:

Chairpersons:	Christine Stevenson Michelle Quigley
Secretary & Waiting List Secretary	TBA
Treasurer:	Christine Stevenson
Fund Raising:	Committee & Staff

The elected committee members appointed at the Annual General Meeting on 9th April 2026 were:

Chairperson:	Christine Stevenson Michelle Quigley
Treasurer:	Christine Stevenson
Fund Raising:	Committee, staff, parents
Secretary & Waiting List Secretary:	To be appointed

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 steady position at the end of 2024/2025 session. This is a result of the dedication and hard work of the manager, Michelle and the well-established staff team. The nursery had slightly less numbers of children this session, however during the year there was a gradual increase of children as the session progressed. 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 continuing to strive for the best outcomes for all children and families within the service. Children attending nursery have full access to the funded 1140-hour provision and provision is provided through a wide variety of learning and play experiences, using the outdoor and local environment, including supermarkets, public transport parks. The majority of children continue to access core hours (8.30am – 2.30pm) Monday-Friday.

A key strength of the nursery is nurturing care and family engagement. The staff places a huge value on family engagement and families play an active role in the life and work of the setting, being partners in their child's learning and development. This has been established through various events including lending library, parent helpers, craft and baking activities as well as coffee and chats, sport day and graduation.

Christine Stevenson – Chair/Treasurer

Michelle

Trustees' Annual Report and Accounts for the Year ended 31st July 2025

Manager's Report - Overview of the Year

The session started with slightly lower numbers of 9 children compared to higher numbers the previous year, however increased gradually, to having 14 children in attendance. This was mainly of local authority children with some self-funded children in attendance. We are registered for 28 children and continue to strive to operate close to our full capacity. The children continue to be involved in the community through visits to local park, learning walks withing the community, Pollok Park, using public transport and local shops and services. Families continue to 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 celebrations. This continues to be a strength of the setting were children and families work in close partnership, sharing achievements and celebrating successes.

Staff provide high quality learning experiences and their effective planning have resulted in high levels of children's participation across all aspects of the curriculum with a particular focus on literacy, numeracy and health and wellbeing. 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. They have developed key skills and have led their own learning in a variety of real and imaginary situations.

This session resumed with 4 members of staff, Lorna Cation, key person red group, Catriona Weir, key person green group, Kirsty MacMillan returned as previous key person to the yellow group and myself as manager. Staff continue to demonstrate high levels of dedication in their professional practice in delivering of high-quality care and learning to all children. The continued 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 through planned CLPL as well as following their own professional lines of interest and enquiry. Regular opportunities are provided for staff to seek their own professional lines of enquiry as well as meet needs of the setting.

Lorna 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 continues her role as key person for the green group and her leadership role in promoting and developing numeracy. Kirsty is now the lead person for promoting numeracy and key person for the yellow group. I continue my role in overseeing CLPL, learning and development of all children and staff team, attending 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 in promoting the settings vision, values and aims.

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

Michelle Quigley, Manager

Trustees' Annual Report and Accounts for the Year ended 31st July 2025

Manager's Report (Contd)

Treasurer's Report

1. Financial Review.

The 2025 income & expenditure statement reflects the Manager's overview of the year together with funding by East Renfrewshire Council resulting in a deficit of £12,274 and reserves of £48,033.

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 14 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 2025 were £3,612.

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 2025

Reserves

The year's activities resulted in a deficit of £12,274 (2024 surplus £13,045)

Approved by the Trustees and signed on their behalf:

Michelle Quigley

A handwritten signature in cursive script that reads "Michelle".

Christine Stevenson

Chairpersons

9th April 2026

Trustees' Annual Report and Accounts for the Year ended 31st July 2025

Receipts and Payments Account

	2025	2024
Receipts		
Council Funding	105,610	117,042
Bank interest	14	13
	<hr/>	<hr/>
	105,624	117,055
Payments		
<u>Payments for Charitable Activities:</u>		
Child Development Officers' Remuneration	(91,592)	(81,688)
Property rental	(9,549)	(5,720)
Nursery Expenses/Resources	(12,939)	(13,133)
Learning & Craft Materials	(723)	(887)
Fund Raising Expenses	(30)	(13)
SPPA Subscription/Insurances/Professional	(3,033)	(2,427)
Entertainment	(33)	(111)
	<hr/>	<hr/>
	(117,898)	(104,010)
Surplus/(Deficit) for year	<hr/> (12,274)	<hr/> 13,045

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Statement of Balances at 31st July 2025

	2025	2024
	£	£
Bank		
Opening balance	60,308	47,262
Surplus/(Deficit) for Year	<u>(12,274)</u>	<u>13,045</u>
Closing balance	<u>48,033</u>	<u>60,308</u>
 Reserves		
General Fund - Unrestricted	<u>48,033</u>	<u>60,308</u>

The Trustees approved the Accounts on 9th April 2026

For and on behalf of the Trustees:

Michelle Quigley



Christine Stevenson

Trustees' Annual Report and Accounts for the Year ended 31st July 2025

Independent Examiner's Report to the Trustees of Broom Nursery

I report on the accounts of the charity for the year ended 31st July 2025, 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.

Dinesh Hallan, FCCA 0042536
DA Accountants
Spiersbridge Business Park
1 Spiersbridge Way
Glasgow
G46 8NG
9th April 2026

