



Clarkston Nursery  
Scottish Charity Number SC010635

Annual Report and Financial Statements  
For the year ended 31 March 2025

**Trustees' Annual Report  
For the year ended 31 March 2025**



The trustees are pleased to present their report, together with the financial statements and the independent examiner's report, for the year ended 31 March 2025.

**Reference and Administration Details**

**Charity Name**

Clarkston Nursery

**Other Names Charity is known by**

Clarkston Playgroup and Nursery

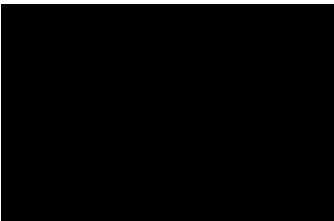
**Registered Charity Number**

SC010635

**Address**

Williamwood Church, 2 Vardar Avenue, Clarkston, Glasgow, G76 7QP

**Trustees**



Chair - Resigned - September 2025

Chair - From September 2025

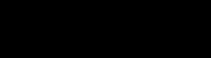
Treasurer

Fees

Secretary - From January 2025

Fundraiser

**Other Trustees who served during the year**



Secretary - Resigned - January 2025

**Structure, Governance and Management**

**Constitution**

Clarkston Playgroup and Nursery has adopted the Scottish Pre-School Playgroup Association (SPPA) Early Years Group Model constitution and this governs the operation of its Management Committee.

**Appointment of Trustees**

The Management Committee, which normally meets on a monthly basis, are the charity's trustees. Membership of the Management Committee is open to all parents and guardians of children in the nursery.

Trustees are elected at the Annual General Meeting. Prior to this meeting trustee role descriptors are made available and the general manager & existing trustees are available to provide further information. All trustees are provided with a full handover including information on their role & responsibilities. In addition, East Renfrewshire Council facilitates training sessions for trustees and all trustees are registered with the Care Inspectorate. The Chairperson must submit an application for membership of the Protection of Vulnerable Groups scheme, in keeping with Care Inspectorate recommendations.

## ***Management***

The trustees are responsible for the strategic direction and governance of the nursery, whilst day-to-day running is delegated to the Nursery Manager and staff, all of whom are paid members of staff. We also have several supply play leaders to assist and cover staff absences. The Nursery Manager attends the trustee meetings to discuss progress and development.

The trustees are particularly aware of their responsibilities for Health and Safety, especially in relation to the children. In addition to comprehensive insurance, our staff and volunteers all have disclosures under the Protection of Vulnerable Groups scheme.

Data protection is given high priority within the nursery and we have in recent years made changes in order to align with the general data protection regulations upon advice from an external advisor. Information is securely managed and all documents are kept securely in the nursery manager's office.

## **Objectives and Activities**

### ***Charitable Purpose***

To advance the education of pre-school children, aged 2 years 3 months to 5 years, in Clarkston and the surrounding area.

### ***Activities***

The nursery's activities provide an establishment where children can learn and develop through play and a curriculum tailored to each child. It provides a warm, safe and welcoming environment where children are happy and can develop independence and social skills. The nursery employs seven qualified members of staff and follows the Scottish Government curriculum guidelines "Birth to three: supporting our youngest children" and "A Curriculum for Excellence".

The nursery can accommodate:

- up to 31 children per session in the mornings, from 9am to 12pm; and
- up to 31 children per session in the afternoons, from 12pm to 3pm.

Morning sessions are run Monday to Friday.

The nursery runs for 38 weeks per year in line with the term times of local schools and council run nurseries. The nursery operates from a local church, renting the use of a large hall, a smaller hall, kitchen, toilet facilities and an outdoor area.

In addition to the main activities, the nursery also periodically organises events for families, parents & carers and the wider community.

### ***Achievements and Performance***

During the year ended 31 March 2025 the nursery has continued to provide excellent early years education, in partnership with East Renfrewshire Council. Feedback from parents, carers and the children has been very positive.

The nursery has successfully renewed its partnership with East Renfrewshire Council for the 2024/25 academic year; maintaining 31 funded places and is now operating longer hours under the Scottish Government's 1040 hours scheme. The income from the council is vital for the on-going financial viability of the nursery. The nursery therefore maintains a close relationship with East Renfrewshire Council, as one of the council's trusted partnership providers of Early Years Education.

In keeping with the ethos of fostering good relationships within the local community, the nursery participated in the work experience programme, hosting students from local colleges. Fundraising events have been held during the year and the nursery appreciates the support of the families and local community in order to raise essential funds for the continuing operations of the nursery.

### ***Financial Review***

The nursery's main sources of funding continues to be fees from East Renfrewshire Council and parents/carers. The nursery is a non-profit making organisation therefore fees in a combination with fundraising events seek only to cover the costs of operation. Where funds accumulate, these are reinvested in equipment and facilities to enhance and develop the environment and resources available to the children. The trustees are mindful of the need to maintain sufficient reserves to meet its ongoing financial obligations to the staff and suppliers.

Receipts in the year amounted to £161,106 (2023/24: £135,782), which is an increase of nearly £0.019m from the previous financial year. Payments for the year were £162,356 (2023/24: £164,216), the decrease is due mainly to cost cutting efforts with regards to staffing levels. This has resulted in a deficit of £1,250 (2023/24: £28,434 deficit). Although still a deficit, this shows a huge improvement in financial activity, which is attributable largely to the admission of two-year-olds to sessions and the streamlining of staff.

The nursery's fundraising volunteers organised fund raising activities throughout the year and the nursery is grateful for our families supporting these. A total of £1,416 was raised as a result of fund-raising activities.


The trustees' policy is to maintain reserves at around 2-3 months of normal running costs in order to meet the commitments and to cover seasonal cash flow variations. Reserves at the end of the year were £71,675.

The nursery committee will work along side the nursery manager to ensure that the nursery returns a surplus in 2025/26. Changes have already been made including streamlining of staffing and the admission of two year olds to sessions.

### **Declaration**

The trustees declare that they have approved the trustees' report above.

Charity's trustees



**Independent Examiner's Report  
For the year ended 31 March 2025**



**Report to the trustees of Clarkston Nursery**

Registered charity number SC010635

On the accounts of the charity for the period; 1 April 2024 to 31 March 2025.

***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) 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.

***Basis of independent examiner's statement***

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.

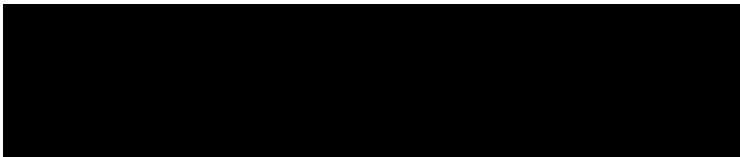
***Independent examiner's statement***

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 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.



**Statement of Balances  
For the year ended 31 March 2025**



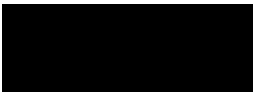
<b>Fund Reconciliation</b>	<i>Unrestricted</i> 2025	<i>Restricted</i> 2025	<b>Total 2025</b>	<i>Unrestricted</i> 2024	<i>Restricted</i> 2024	<b>Total 2024</b>
Cash at Bank & In hand at start of year	£ 64,264	£ 8,661	£ 72,925	£ 92,643	£ 8,661	£ 101,304
Surplus / (Deficit) for the Year	-£ 1,250	£ -	-£ 1,250	-£ 28,379	£ -	-£ 28,379
<b>Cash at Bank &amp; In hand at end of Year</b>	<b>£ 63,014</b>	<b>£ 8,661</b>	<b>£ 71,675</b>	<b>£ 64,264</b>	<b>£ 8,661</b>	<b>£ 72,925</b>

**Bank & Cash Balances**

Bank Current Account	£ 63,014	£ 8,661	£ 71,675	£ 64,264	£ 8,661	£ 72,925
Cash in Hand	£ -	£ -	£ -		£ -	£ -
	<b>£ 63,014</b>	<b>£ 8,661</b>	<b>£ 71,675</b>	<b>£ 64,264</b>	<b>£ 8,661</b>	<b>£ 72,925</b>

Other Assets	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i>
Liabilities	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i>

Approved by the trustees on 29/01/2026  
and signed on their behalf by [Redacted]  
Date: 29/01/2026



**Statement of Receipts and Payments  
For the year ended 31 March 2025**



	Note	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
<b>Receipts</b>							
Voluntary Receipts							
Grants (Restricted Funds)		£ -	£ -	£ -	£ -	£ 3,312	£ 3,312
Fund Raising		£ 1,416	£ -	£ 1,416	£ 1,882	£ -	£ 1,882
Other		£ 320	£ -	£ 320	£ -	£ -	£ -
Receipts from Charitable Activities							
East Renfrewshire Council funding		£ 115,304	£ -	£ 115,304	£107,341.48	£ -	£ 107,341
Parents fees		£ 44,066	£ -	£ 44,066	£23,302.01	£ -	£ 23,302
<b>Total Receipts</b>		<b>£ 161,106</b>	<b>£ -</b>	<b>£ 161,106</b>	<b>£ 132,525</b>	<b>£ 3,312</b>	<b>£ 135,837</b>
<b>Payments</b>							
Cost of Fund Raising		£ 39.00	£ -	£ 39	£539.74	£ -	£ 540
Cost of Charitable activities	4	£ 159,787	£ -	£ 159,787	£ 158,044	£ -	£ 158,044
Grants		£ -	£ -	£ -	£ -	£ -	£ -
Governance Costs	5	£ 1,797	£ -	£ 1,797	£ 1,966	£ -	£ 1,966
Purchase of Equipment		£ -	£ -	£ -	£ -	£ -	£ -
Other		£734	£ -	£ 734	£354.68	£ 3,312	£ 3,667
<b>Total Payments</b>		<b>£ 162,356</b>	<b>£ -</b>	<b>£ 162,356</b>	<b>£ 160,904</b>	<b>£ 3,312</b>	<b>£ 164,216</b>
<b>Surplus / (Deficit) for the Year</b>		<b>-£ 1,250</b>	<b>£ -</b>	<b>-£ 1,250</b>	<b>-£ 28,379</b>	<b>£ -</b>	<b>-£28,378.99</b>

**Notes to the Accounts**  
**For the year ended 31 March 2025**



**1. Basis of Accounting**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Nature and Purpose of Funds**

Unrestricted funds are those which may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single fund for the day-to-day running of the nursery.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for a specific purpose. The nursery was not in receipt of any new grant income during the 2024/25 financial year.

The nursery has the following restricted funds being tracked as at 31 March 2025:

East Renfrewshire Council for Covid purposes, grant of £5,500 provided in FY2021;  
 Children Inclusion in Scotland for children with additional needs, grant of £500 provided in FY2021;  
 Children Inclusion in Scotland for children with additional needs, grant of £500 provided in FY2020;  
 East Renfrewshire Council for roll out of 1140 hours, grant of £3,331 provided in FY2020;  
 Children Inclusion in Scotland for children with additional needs, grant of £500 provided in FY2019;  
 National Lottery Awards for All for improving outdoor space, grant of £9,000 provided in FY2018.

Grant	Opening balance	Income		Expenditure		Closing balance
Garden (NLA)	£ (389)	£ -	£ -	£ -	£ -	£ (389)
Covid (ERC)	£ 7,734	£ -	£ -	£ -	£ -	£ 7,734
ASN (CIS)	£ 108	£ -	£ -	£ -	£ -	£ 108
1140 hours (ERC)	£ 1,207	£ -	£ -	£ -	£ -	£ 1,207
	<u>£ 8,660</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 8,660</u>

**3. Related Party Transactions**

The nursery's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or to connected persons during the year.

**4. Cost of Charitable Activities**

	Total 2025	Total 2024
Wages, National Insurance & Pensions	£ 143,500.56	£ 142,588.12
Hall Hire	£ 7,776	£ 7,776
Subsistence, Consumables and Materials	£ 8,726.00	£ 6,772.11
Training	£ -	£ 908
Subscriptions	£ 557	£ -
	<u>£ 160,560</u>	<u>£ 158,044</u>

**5. Governance Costs**

	Total 2025	Total 2024
Accountancy Fees	£ 558	£ 701
Insurance, Care Inspectorate Fees, Disclosure Scotland Fees	£ 1,238.73	£ 1,264.96
	<u>£ 1,797</u>	<u>£ 1,966</u>

Governance costs have increased this year due to the timing of payments, as the accounts are prepared on a cash basis rather than accruals.



CLARKSTON NURSERY BALANCE SHEET AS AT 31 MARCH 2025

FIXED ASSETS

NIL £0

CURRENT ASSETS

Bank balance - Bank account £71,675

Cash In Hand £0

LESS CURRENT LIABILITIES

NIL £0

NET CURRENT ASSETS

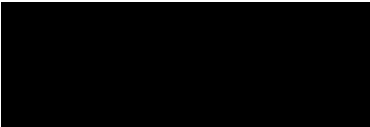
NET ASSETS £71,675

CAPITAL & RESERVES

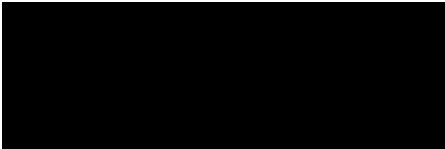
Reserves: £72,925

Surplus for year to 31 March 2025 -£1,250

**Opening Balance for 2024/2025 restated as £71,675**



Position            TREASURER (TRUSTEE)



DATE: 29/01/2026

**Registered Charity No SCO10635**