

KILBARCHAN COMMUNITY NURSERY SCIO

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025



Charity Registraton No - SC009757

**Kilbarchan Community Nursery SCIO
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For the year ended 31 July 2025**

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**Kilbarchan Community Nursery SCIO
Trustees' Annual Report
For the year ended 31 July 2025**

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 -

Karen Dickson, Chair	appointed 1 October 2024 as Chair
Ian Stewart, Vice Chair	appointed 1 October 2024
Loren Burleigh, Treasurer	appointed 11 October 2023
Kayleigh Dever, Secretary	appointed 1 October 2024

Social and Fundraising Trustees

Holly Ferguson	appointed 1 October 2024
Alison Smithers	appointed 1 October 2024
Rebecca Stewart	appointed 1 October 2024

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

Catherine Macklon, Chair	resigned 1 October 2024
Anne-Marie Lindsay, Secretary	resigned 1 October 2024
Jill Humpries, Vice Chair	resigned 1 October 2024
Elspeth Chalmers	resigned 1 October 2024
Marion Presle	resigned 1 October 2024

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 2025**

Report of the trustees for the year ended 31 July 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 July 2025. 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 5th September 1984, and became a Scottish Charitable Incorporated Organisation on the 28th 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 2025

Successes and Achievements

- ★ We have had many changes and additions to our staff team this session which was a very exciting time for us. Jacqueline Brady successfully applied and interviewed for the position of support worker and helps with our After School club. Mrs Brady works in the primary school, so she is an excellent link to have and has made transitions easier for our children who attend both settings. Amy Grimason successfully applied and interviewed for an Early Years Support Practitioner post. She supports our children with additional support needs and with non-contact time. We are delighted to welcome them as part of the team. In December 2024, Mairi McLean retired from the nursery after an amazing 28 years. Victoria Orr successfully applied and interviewed for Manager, Chloe Poole for Depute and Danielle McKain for Senior Early Years Practitioner. We then had Siobhan Kincaid join us in March 2025 to assist with lunch cover. We are extremely proud of our staff team and do not anticipate any recruitment opportunities soon.
- ★ All our practitioners are dedicated to their continuous professional development, and some are engaging with further qualifications. Danielle completed her BA in Childhood Practice and graduated at the end of June 2025. We are extremely proud of her. Rebecca is about to enter her 2nd year on the BA programme; Lydia is about to start her 1st year of the BA Programme and Stephanie is about to begin her PDA in Childhood Practice.
- ★ Practitioners engaged in training opportunities such as Leadership in Forest Kindergarten, Middle Leadership and Pondering Pedagogy to further enhance their skills.
- ★ 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. Feedback from staff was extremely positive with almost all staff saying they found it useful. Chloe has worked extremely hard with staff in terms of our planning cycle. We still have work to do next session; however, the impact has shown an increased level of consistent and coherent observations across the service, and this was commented on during our recent HMIE inspection.
- ★ Engagement with our Locality Inclusion Support Network continues to have been an invaluable resource in supporting practitioners to effectively support children with additional support needs. Victoria (Manager) chaired the group this year alongside another group member which was an excellent experience. 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.

Kilbarchan Community Nursery SCIO
Trustees' Annual Report
For the year ended 31 July 2025

Monitoring Achievement

We are delighted to have 100% of our children signed up to Dolly Parton's Imagination Library. 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. We continue to notice a trending rise in our progression toolkit data which we are delighted about. We plan to complete the progression toolkit for our ante preschool children next session to give us even more data and to help inform improvement plan priorities in the coming years.

We received 2 'good' grades in our HMIE inspection in March 2025 which we were absolutely delighted with as a new management team. *"Nurturing, respectful relationships permeate the nursery and create a gentle relaxed environment. This enables children and their families to settle quickly and feel valued. The quality of teamwork amongst managers, practitioners and staff and their openness with families creates a strong sense of community."*

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 significant increase in numbers for 2024 – 2025. This was due to receiving children from surrounding villages within our admissions panel area where their local nursery was at capacity. This was due to the significant number of new housing developments within the area. We are now experiencing a decrease in numbers for 2025 – 2026, however due to a change in Renfrewshire Council's admission policy, we now have an increase in children opting to have a deferred year.

Our after school care provision continues to be well attended and is full to capacity for some sessions. We have a waiting list for these sessions.

The overall surplus for the year under review is £25,901 (2023/2024: £8,698) as shown on page 8.

Our main income comes from Government funding. This was £384,061 (2023/2024: £322,152) an increase of £61,909. Extended day and out of school care fees were £51,415 (2023/2024: £34,774) an increase of £16,641. 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 £389,264 (2023/2024: £331,671) an increase of £57,593. 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 £7,905 (2023/2024: £6,268). Funds were raised through events such as a Christmas market event, Lantern Parade, Christmas Fayre, Race Night, Garden Party 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 a sponsored event.

Donation income received during the year amounted to £2,149 (2023/2024: £666). The increase was partly due to a generous donation of £750 from the Kilbarchan General Society.

Grant funding this year of £250 is from Renfrewshire Council in respect of support of out of school care provision (2023/2024: £250)

Kilbarchan Community Nursery SCIO
Trustees' Annual Report
For the year ended 31 July 2025

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 £181,181 (per note 12) and designated contingency fund balance of £14,000, together are considered adequate. The designated fixed asset fund of £5,955 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

Priority 1 – Improve Health and Wellbeing Outcomes for all

We are pleased with the progress that our children made in health and wellbeing outcomes this year and it was fantastic to see this threaded throughout our HMIE inspection report. Our focus was to develop the children's confidence in trying new things and we were delighted that some of our children engaged in new experiences like Bookbug, Musicland and Tots United. Overall, there was a 16% increase in health and wellbeing this session.

Priority 2 – Increase attainment in numeracy with a particular focus on shape

The maths priority has been successful. Children have had time to explore both 2-d and 3-d shape through using the large blocks both indoors and outdoors, notch blocks, small construction and maths resources, table games and games on the Smart board. Most children who play in the STEM area regularly, can now name a variety of 2-d shapes and at least some 3-d shapes and can use appropriate language to describe shapes - curve, corner, point, edge, face. Data on the progression toolkit has shown an improvement across the board with a rise in children demonstrating consistency in this priority. Overall, there was an 8% increase in numeracy this session.

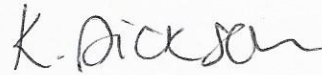
Priority 3- Increase attainment with a particular focus on writing materials

The literacy priority has been successful with many opportunities to mark make introduced indoors and outdoors. The children have had the opportunity to mark make on a larger scale, which encourages both fine and gross motor skills. Creating marks has helped the children develop arm strength, coordination, and control. The movements involved also help with posture and body management. The children have had the opportunity express themselves and create pictures which they have visioned. Many children have developed confidence when drawing and their pictures have become more detailed, and they are able to explain the meaning on their marks. The data on the progression tool kit has shown that percentages have went up for both genders and many children are demonstrating consistently. Overall, there was a 16% increase in literacy this session.

**Kilbarchan Community Nursery SCIO
Trustees' Annual Report
For the year ended 31 July 2025**

Key management personnel remuneration

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 4% was awarded from April 2025 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 allowed us to set salaries in line with the local authority. This will have a positive impact on our ability to recruit and retain high quality staff.



Karen Dickson, Chair

Date 9th October 2025

**Kilbarchan Community Nursery SCIO
Report of the Independent Examiner
For the year ended 31 July 2025**

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 8 to 14.

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 review 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 9th October 2025

Kilbarchan Community Nursery SCIO
Statement of Financial Activities
for the year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments					
Donations and legacies	1	3,399	0	3,399	1,577
Other trading activities	2	7,905	0	7,905	6,268
Income from investments	3	887	0	887	1,144
Income from charitable activities	4	466,931	0	466,931	386,940
Total Income		479,122	0	479,122	395,929
Expenditure					
	5				
Cost of raising funds		8,017	0	8,017	5,000
Charitable activities		445,204	0	445,204	382,231
Total Expenditure		453,221	0	453,221	387,231
Net Income/(expenditure) before gains/(losses) on investments		25,901	0	25,901	8,698
Gains/(Losses) on revaluation of investments		0	0	0	0
Transfer to/(from) funds		0	-	0	0
Net movement in funds		25,901	0	25,901	8,698
Reconciliation of funds					
Total funds brought forward		175,235	0	175,235	166,537
Total funds carried forward		201,136	0	201,136	175,235

Kilbarchan Community Nursery SCIO
Balance Sheet
As at 31 July 2025

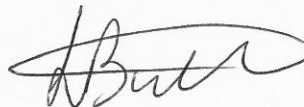
	Notes	2025 £	2024 £
Fixed Assets:			
Tangible Assets	8	5955	7444
Current Assets:			
Cash at hand and in bank		200,867	172,647
Debtors	9	<u>3,596</u>	<u>2,808</u>
Total current assets		204,463	175,455
Liabilities:			
Creditors falling due within 1 year	10	<u>9,013</u>	<u>7,664</u>
Net Current Assets		195,450	167,791
Total Assets less current liabilities		201,405	175,235
Provisions	11	<u>269</u>	<u>0</u>
Net Assets		<u><u>201,136</u></u>	<u><u>175,235</u></u>
The funds of the charity:			
Unrestricted Funds			
General funds	12	181,181	153,791
Designated funds - contingency	12	14,000	14,000
Designated funds - fixed assets	12	<u>5,955</u>	<u>7,444</u>
Total Unrestricted Funds		201,136	175,235
Restricted funds			
	12	<u>0</u>	<u>0</u>
		<u><u>201,136</u></u>	<u><u>175,235</u></u>

The financial statements were approved by the Trustees on 9th October 2025
and signed on their behalf by -

Karen Dickson, Chair



Loren Burleigh, Treasurer



Kilbarchan Community Nursery SCIO
Notes forming part of the financial statements
for the year ended 31 July 2025

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 2025

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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
1 Donations & Legacies				
Donations	2,149	0	2,149	666
Grants	250	0	250	250
Gift Aid	1,000	0	1,000	661
	<u>3,399</u>	<u>0</u>	<u>3,399</u>	<u>1,577</u>
2 Other Trading Activities				
Fundraising	6,949	0	6,949	5,838
Trips, Parties & Events	956	0	956	430
	<u>7,905</u>	<u>0</u>	<u>7,905</u>	<u>6,268</u>
3 Investment Income				
Bank Interest	887	0	887	1,144
	<u>887</u>	<u>0</u>	<u>887</u>	<u>1,144</u>
4 Income from Charitable Activities				
Funded Fees	384,061	0	384,061	322,152
Extended Day Fees	51,415	0	51,415	34,774
Funded Meal Entitlement	31,079	0	31,079	29,665
Miscellaneous Income	376	0	376	349
	<u>466,931</u>	<u>0</u>	<u>466,931</u>	<u>386,940</u>

Kilbarchan Community Nursery SCIO
Notes forming part of the financial statements
for the year ended 31 July 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
5 Analysis of Resources Expended				
Costs of Generating Funds				
Fundraising costs	1,331	0	1,331	1,120
Trips, Parties & Events	6,686	0	6,686	3,880
	<u>8,017</u>	<u>0</u>	<u>8,017</u>	<u>5,000</u>
Charitable Activities				
Salaries & National Insurance	389,264	0	389,264	331,671
Property costs	6,809	0	6,809	6,759
Classroom supplies	4,361	0	4,361	4,656
Equipment	557	0	557	882
Provisions	6,448	0	6,448	4,191
Professional fees & memberships	5,292	0	5,292	3,449
Cleaning	3,372	0	3,372	3,045
Administration/IT including website	9,002	0	9,002	7,284
Insurance & Inspections	1,540	0	1,540	1,452
Training & Publication	465	0	465	2,040
Furnishings/Special projects	5,069	0	5,069	2,323
Maintenance & repairs, including refurbishment	0	0	0	0
Miscellaneous	566	0	566	194
Lunches	9,302	0	9,302	11,124
Depreciation	1,489	0	1,489	1,861
Provision for doubtful debts	0	0	0	0
Bad debts provided and written off	269	0	269	0
Governance costs (Independent Examiner fee)	1,400	0	1,400	1,300
Water Rates	0	0	0	0
	<u>445,204</u>	<u>0</u>	<u>445,204</u>	<u>382,231</u>
Total	<u>453,221</u>	<u>0</u>	<u>453,221</u>	<u>387,231</u>

6 Staff costs and numbers	2025	2024
	£	£
Salaries and Wages	356,038	303,060
Social Security Costs	25,257	21,982
Pension	<u>7,969</u>	<u>6,629</u>
	<u>389,264</u>	<u>331,671</u>

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

	2025	2024
Based on head count	15	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. (2024: £nil).

Kilbarchan Community Nursery SCIO
Notes forming part of the financial statements
for the year ended 31 July 2025

8 Fixed Assets

Equipment

Cost

Opening balance as at 1 August 2024	
Additions	
Disposals	
Closing balance as at 31 July 2025	

£

31808
0
0
<u>31808</u>

Accumulated Depreciation

Opening balance as at 1 August 2024	
Charge for the year	
Eliminated on disposal	
Closing balance as at 31 July 2025	

24364
1489
0
<u>25852</u>

Net Book Value

As at 31 July 2024

5955

As at 31 July 2024

7444

9 Debtors

2025

2024

£

£

Debtors	
Prepayments/Accrued income	
Gift aid refund due	

269
1,327
2,000
<u>3,596</u>

555
1,253
1,000
<u>2,808</u>

10 Creditors

2025

2024

£

£

Taxation creditor	
Accruals & deferred income	

7,613
1,400
<u>9,013</u>

6,364
1,300
<u>7,664</u>

11 Provisions

2025

2024

£

£

Doubtful debts	
----------------	--

269

0

Kilbarchan Community Nursery SCIO
Notes forming part of the financial statements
for the year ended 31 July 2025

12 Movement in funds	2025	2024
	£	£
a) Unrestricted Funds		
General Funds		
Opening balance as at 1 August 2024	153,791	142,547
Surplus/(Deficit) for year	25,901	9,383
Transfer (to)/from restricted fund	-	-
Transfer from/(to) designated fund	1,489	1,861
Total General Funds	181,181	153,791
Designated Fund - Contingency		
Opening balance as at 1 August 2024	14,000	14,000
Transfer (to)/from restricted fund	-	-
Transfer (to)/from unrestricted funds (General)	-	-
Transfer (to)/from unrestricted funds (Fixed Asset)	-	-
Total Designated Fund - Contingency	14,000	14,000
Designated Fixed Asset Fund		
Opening balance as at 1 August 2024	7,444	9,305
Transfer (to)/from restricted fund	-	-
Transfer (to)/from unrestricted fund	(1,489)	(1,861)
Total Designated Fixed Asset Fund	5,955	7,444
Total Unrestricted Funds	201,136	175,235
b) Restricted Funds - Grants		
Opening balance as at 1 August 2024	-	685
Deficit/Surplus for the year	-	(685)
Transfer (to)/from unrestricted funds (General)	-	-
Transfer from/(to) designated fund (Fixed asset)	-	-
Total Restricted Funds	-	-
Total funds	201,136	175,235