

**BONNYRIGG AFTER SCHOOL CLUB  
SHERWOOD COMMUNITY CENTRE  
COCKPEN ROAD  
BONNYRIGG EH19 3HR**

**Financial Statements  
for the year ended 31 May 2017**

**Registered No. SC 249307  
Charity No. SC 029617**

**BONNYRIGG AFTER SCHOOL CLUB  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MAY 2017**

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**BONNYRIGG AFTER SCHOOL CLUB**

The Trustees who are directors for the purposes of the Companies Act, present their report and financial statements of the charity for the year ended 31 May 2017.

**Reference and Administrative Information**

Charity Name: Bonnyrigg After School Club

Charity Registration Number: SC 029617

Company Registration Document SC 249307

Registered Office and operational address  
Sherwood Community Centre  
Cockpen Road  
Bonnyrigg EH19 3HR

<b>Members of the Committee</b>	David Mitchell	Chairperson
	Janet Smalley	Vice Chairperson
	Carole Haggerty	Treasurer
	Claire Steedman	Secretary
	Julie Muraska	Parent Member

**Head of Establishment** Anne Elliot

**Independent Examiner** Peter Mulholland  
Chartered Accountant  
Millbank  
Eddleston  
EH45 8QP

**Bankers** Bank of Scotland  
47 High Street  
DALKEITH  
EH22 1JA

**BONNYRIGG AFTER SCHOOL CLUB  
YEAR TO 31 MAY 2017**

**Structure Governance and Management**

**Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 13 May 2003, and a registered charity. The company was established under a Memorandum & Articles of Association which established the objects and powers of the charitable company and it is governed under the Articles of Association. In the event of the company being wound up members are requested to contribute an amount not exceeding £ 1.

**Recruitment and Appointment of Trustees**

The charity is managed by a voluntary Board of Directors, elected annually from the wider membership. Parents are notified in our after school club newsletter inviting interested parties to declare an interest.

Induction takes the form of an informal interview, with subsequent training being offered by Midlothian Council's Community Learning & Development Section.

**Risk Management**

The Trustees have examined the major strategic business and operational risks which the charity faces and confirms that the systems in place enable regular reports to be provided so that the necessary steps can be taken to minimise any potential risks.

Like many service providing charities, the organisation has to access grants from various sources.

**Organisational Structure**

As stated above the committee is the ultimate decision making body, but the day to day running of the organisation is delegated to the Service Manager along with other satellite managers. The service manager is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, this includes supervision of the staff team.

**Objectives and Activities**

The company aims to provide:

- > Provide affordable, before and after school care, for children whose parents wish to return to work or study.
- > Provide places for children with additional needs
- > Provide fully qualified confident and reliable staff
- > Encourage healthy eating
- > Offer a programme of activities which is exciting and stimulating to children's needs.
- > Operate responsibly and safely and implement registration procedures.
- > Provide Wrap Around care for 3 to 5 year olds.

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**BONNYRIGG AFTER SCHOOL CLUB  
YEAR TO 31 MAY 2017**

**Objectives and Activities**

BASC'S aim is to continue to provide childcare to allow parents to work, seek further education or respite care. We will continue to provide Before and After School Care for children from 4 1/2 years to 14 years old. We will provide a full programme of play activities from a team of fully qualified workers.

In August 2016 we successfully opened a provision in Burnbrae Breakfast club and After School Club creating a 30 place provision which was increased by January 2017 to a 45 place provision.

In April 2017 we successfully opened a Wrap Around Care provision for 16 places children age 3 to 5 year old.

**Achievements and Performances**

Throughout 2016/2017 we have continued to grow and flourish we have Sam Elliot in place as the Manager of the four After School Club and three Breakfast Clubs with Lead Senior Staff member in each provision. Sarah Thomson is the Manager of our Wrap Around Nursery which also has a Lead Senior Staff member. Our joint venture with Bonnyrigg Rose Football Club and with the help of a £10000 Award for All Grant in April 2017 we refurbished Poltonhall Recreation Pavilion so that we could open our Nursery Provision. Refurbishment included creating a garden area, new flooring, new heating and new toilets. We have a pledge (2017) from a former councillor for £5000 toward our Dundas Allotment Garden work will hopefully proceed Spring 2018.

**Financial Review**

The main funding as in previous years came from fees charged at each club. We also received a small grant from Midlothian Association of Play.

During the year the charity made a deficit of £ 1,930 and the unrestricted funds now stand at £ 23,392 at the year end.

**Principal Funding Sources**

As mentioned above Grants were received from Midlothian Association of Play, but as in previous years our main funds come from ASC Fees.

**Reserves Policy**

The main policy is to hold sufficient funds to keep the company in continuance.

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**BONNYRIGG AFTER SCHOOL CLUB**

**YEAR TO 31 MAY 2017**

**Responsibilities of Trustees**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming and outgoing of resources for the year then ended. In preparing those financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Registered Office  
Sherwood Community Centre  
Cockpen Road  
Bonnyrigg EH19 3HR

Signed on behalf of the board

*B. Maggart*

26.2.18.

**BONNYRIGG AFTER SCHOOL CLUB**

**YEAR ENDED 31 MAY 2017**

**Independent Examiners Report to the Trustees of  
Bonnyrigg After School Club**

I report on the financial statements for the year ended 31 May 2017 set out on pages 6 to 10.

**Respective responsibilities of trustees and examiner**

The charity is 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. The charity trustees consider that 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. An examination includes a review of the accounting records kept 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 view given by the accounts.

**Independent examiner's statement**

In the course of my examination of the statement of accounts for the year ended 31 May 2016, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect:
  - . accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trust Investments (Scotland) Act 2005 and the Regulation 4 of the Charities Accounts (Scotland) Regulations 2006.
  - . the statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006.
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Peter Mulholland  
Chartered Accountant  
Millbank  
Eddleston  
EH45 8QP

*Peter Mulholland*  
*24/02/2018*

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**BONNYRIGG AFTER SCHOOL CLUB**  
**Statement of Financial Activities (Including Income and Expenditure Account) for the**  
**year ended 31 May 2017**

	Notes	2017 £	2017 £	2017 £	2016 £
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds</b>		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
Voluntary Income					
- Donations and Grants	2		21,000	21,000	7,164
Activities for generating funds:					
- Fundraising		2,820	-	2,820	1,047
Incoming resources from charitable activities					
- Fees	3	297,205	-	297,205	253,212
<b>Total Incoming Resources</b>		<u>300,025</u>	<u>21,000</u>	<u>321,025</u>	<u>261,423</u>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
- Costs of Generating Voluntary Income		36	-	36	165
<b>Charitable Activities</b>	4	303,404	19,515	322,919	279,455
<b>Total Resources Expended</b>		<u>303,440</u>	<u>19,515</u>	<u>322,955</u>	<u>280,035</u>
<b>Net Movement in Funds</b>		(3,415)	1,485	(1,930)	(18,612)
Transfers				-	
Balance at 1 June 2016		26,807	4,015	30,822	49,434
<b>Balance at 31 May 2017</b>		<u>23,392</u>	<u>5,500</u>	<u>28,892</u>	<u>30,822</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 11 form part of these financial statements



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**BONNYRIGG AFTER SCHOOL CLUB**

**BALANCE SHEET**

**TO 31 MAY 2017**

	Notes	£	2017 £	£	2016 £
<b>CURRENT ASSETS</b>					
Debtors	7	20,771		20,165	
Cash at bank and in hand		12,137		13,527	
		<u>32,908</u>		<u>33,692</u>	
<b>CREDITORS: Amounts falling due within one year</b>	8	<u>4,016</u>		<u>2,870</u>	
<b>NET CURRENT ASSETS</b>			<u>28,892</u>		<u>30,822</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>28,892</u>		<u>30,822</u>
<b>FUNDS</b>					
Unrestricted			23,392		26,807
Restricted	9		<u>5,500</u>		<u>4,015</u>
			<u>28,892</u>		<u>30,822</u>

For the year ending 31 May 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director' responsibilities:

- . The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- . The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Small Entities (effective April 2008)

These accounts were approved by the directors on and are signed on their behalf by:-

Director

la. Haggarty 26.2.18

.....  
The notes on pages 8 to 11 form part of these financial statements

**BONNYRIGG AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MAY 2017**

**1 ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985, and the Statement of Recommended Practice applicable to charities preparing accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

**Incoming Resources**

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

**Cost of generating funds**

These include salaries of staff who support applications to government and other bodies for donations and core funding.

**Funds**

**Unrestricted**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

**Restricted**

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

## BONNYRIGG AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2017

## 2 GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds Income	Total 2017	Total 2016
	£	£	£	£
MAP/ Special Needs Grants	-	6,000	6,000	7,164
Awards for All		10,000	10,000	-
Bonnyrigg Rose Fotball Club		4,000	4,000	-
Tesco		1,000	1,000	-
	-	16,000	16,000	7,164

## 3 INCOME FROM CHARITABLE TRADING ACTIVITIES

	2017 £	2016 £
Play Group Fees	297,205	253,212

## 4 Incoming resources from Activities to further the Charity's Objects

## Total Resources Expended

	Basis of allocation	After School Clubs	2017 Total £	2016 Total £
	£	£	£	£
<b>Costs directly allocated to activities</b>				
Staff Salaries	direct	263,883	263,883	230,432
Training	direct	1,095	1,095	1,853
Transport and Travel	direct	11,749	11,749	16,840
Accounts Fee	direct	500	500	415
Charitable Activities	direct	29,546	29,546	18,329
<b>Support Costs allocated to activities</b>				
General Office costs	usage	11,084	11,084	6,471
Communications	usage	5,062	5,062	5,530
		322,919	322,919	279,870

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR TO 31 MAY 2017**

**Members of the Committee**

<b>5 Staff Salaries and Numbers</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Staff Costs were as follows:		
Salaries and wages	227,425	200,125
Paye/NI	35,207	29,975
Agency	-	332
Pension	1,251	-
Total	<u>263,883</u>	<u>230,432</u>

No employee received emoluments of more than £ 60,000

The number of employees during the year was:

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Service Manager	1	1
After School	19	17
	<u>20</u>	<u>18</u>

The charity does not operate any pension scheme

No trustee received any emoluments during the year.

**6 Taxation**

As a charity, Bonnyrigg After School Club, is exempt from tax falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

<b>7 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Fees outstanding	20,771	20,165
	<u>20,771</u>	<u>20,165</u>

  

<b>8 Creditors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accruals	500	415
PAYE/NI	3,516	2,455
	<u>4,016</u>	<u>2,870</u>

**9 Movement in Restricted Funds**

	<b>At 1 June</b>	<b>Grants</b>	<b>Used</b>	<b>At 31 May</b>
	<b>2016</b>	<b>Received</b>		<b>2017</b>
MAP/ Special Needs Grants	4,015	6,000	4,515	5,500
Awards for All	-	10,000	10,000	-
Bonnyrigg Rose Football Club	-	4,000	4,000	-
Tesco	-	1,000	1,000	-
	<u>4,015</u>	<u>21,000</u>	<u>19,515</u>	<u>5,500</u>

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR TO 31 MAY 2017**

**10 CAPITAL COMMITMENTS**

There are no Capital Commitments (2016 - £ nil)

**11 CONTINGENT LIABILITIES**

There are no Contingent Liabilities (2016 - £ nil)

**12 COMPANY LIMITED BY GUARANTEE**

The charity is limited by guarantee and has no share capital.

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**BONNYRIGG AFTER SCHOOL CLUB  
DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MAY 2017**

	£	£	£	£
		2017		2016
<b>INCOME</b>				
Grants Received		21,000		7,164
Fees		297,205		253,212
Fundraising		2,820		1,047
		<u>321,025</u>		<u>261,423</u>
<b>EXPENDITURE</b>				
Salaries	263,883		230,432	
Telephone	1,168		1,241	
Rent	9,681		4,666	
Hire of Minibus	11,749		16,840	
Care Commission & Disclosure	1,064		992	
Memberships	842		815	
Play Equipment	4,972		3,940	
Food	2,443		2,046	
Uniform/Logo	619		1,045	
Fundraising Costs	36		165	
Stationery and Postage	2,556		2,212	
Lease of Software	454		-	
Advertising	884		2,077	
Refurbishment	10,651		-	
Furniture and Equipment	1,722		1,633	
Accountancy	500		415	
Snacks	4,250		5,840	
Training	1,095		1,853	
Expenses	948		1,470	
Parties and Outings	1,269		1,722	
Repairs	1,403		172	
Sundry Costs	766		459	
		<u>322,955</u>		<u>280,035</u>
<b>(Deficit)/Surplus for year</b>		<u>(1,930)</u>		<u>(18,612)</u>