

**BONNYRIGG AFTER SCHOOL CLUB**

**FINANCIAL STATEMENTS**

**For the year ended 31 May 2022**

**Registered No. SC 249307**

**Charity No. SC 029617**



**Whitelaw Wells**

**Chartered Accountants and Statutory Auditors**

**9 Ainslie Place**

**Edinburgh**

**EH3 6AT**

**BONNYRIGG AFTER SCHOOL CLUB**  
**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 May 2022**

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## **BONNYRIGG AFTER SCHOOL CLUB**

### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MAY 2022**

The directors are pleased to present their annual directors' report together with the financial statements of the company for the year ending 31 May 2022 which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

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) (effective 1 January 2019).

#### **CHAIRPERSONS REPORT**

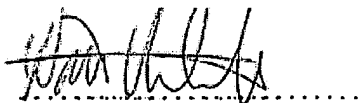
Our organisation is managed by our dedicated Senior Management team; Anne Elliot Chief Executive, Sam Elliot Business Development Manager, Sarah Thomson Early Years Manager and Claire Walker Out of School Care Manager. They are supported by a team of lead practitioners, senior practitioners, practitioners and admin support who are all working towards their SSSC (Scottish Social Services Council) qualification conditions.

BASC operates school aged childcare and early learning and childcare for all children and young people in the Bonnyrigg area. We currently support over 400 families per week at our services in Bonnyrigg Primary School, Burnbrae Primary School and Waverley Pavilion. Our Nursery, Polton Green, was the first community asset transfer ownership in Midlothian. We operate a 2-5 year old service from Eskdale Drive in Bonnyrigg, opposite the Lasswade Centre. Having a Nursery provision means we are able to fulfil our commitment to the Scottish Government's vision to deliver 1140 hrs of early learning and childcare, this has continued into 2022 with us expanding our service to include 2 year olds.

We made the decision to permanently close our Out of School Care service within the Lasswade Centre and house the families within our Out of School Care service in Bonnyrigg Primary School. The past year has been really challenging for us due to the national crisis on staffing. We have several vacancies within our team which has impacted on our service delivery however we are doing our best to recruit new practitioners. We have waiting lists within all of our services but are unable to offer spaces at this time. At the end of last year we had to temporarily close our Waverley Pavilion service to Lasswade families as we did not have enough staff to meet our ratios. Families have been housed within our service in Bonnyrigg Primary School however this has now taken us to our capacity.

I am confident that our Senior Management Team will continue deliver our services and meet the needs of the families and children and young people we serve.

On behalf of the Board of Directors I wish to thank the staff at BASC for all their continued hard work and dedication to our service.



David Mitchell  
CHAIRPERSON

# **BONNYRIGG AFTER SCHOOL CLUB**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 MAY 2022**

#### **OBJECTIVES AND ACTIVITIES**

The company aims to provide:

- Affordable, quality out of school care and early learning and childcare
- Support parents to return to work or access further education by offering childcare
- To increase the sustainability of the organisation
- To develop existing and new services
- To have appropriately resourced, trained and skilled workforce

Our aims and objectives reflect our commitment to providing high quality services for our children, young people, families and staff. By having robust systems, procedures and protocols in place ensures that we manage our organisation appropriately and effectively. Our skilled workforce have continued to reflect on our delivery so that we can achieve our overarching aims of our organisation. We have continued to provide affordable childcare for our families by valuing everyone's views and feedback, input and insight. Overall, we aim to increase the quality, affordable early learning and childcare and out of school care childcare services.

Our staff are suitably skilled, qualified and experienced and can help deliver high quality experiences for children and young people. One of our overarching aims is having an appropriately resourced, trained and skilled workforce. We are achieving this by allowing staff to do the job whilst working towards appropriate qualifications, reaching their potential.

#### **ACHIEVEMENTS AND PERFORMANCE**

Our Service Managers have worked in partnership with staff, children, parents and the wider community to continually improve and develop our services. This collaboration has been reflected in our inspection grades with the Care Inspectorate. At our recent inspection July 2022 we were rewarded with 'very good' grades for our Bonnyrigg Service. In 2022 we expanded our service so that we could introduce 2 year olds into our Nursery setting. We have successfully obtained grants from Midlothian Council so that we could offer Summer Holiday Care for those children most vulnerable in our community.

#### **Grants payable policy**

During the year Bonnyrigg After School Club received funds from SCVO – Communities Recovery Fund as part of a larger application for the charity and a number of Midlothian based After School Clubs for their share of the outcomes delivered during the Covid pandemic.

#### **FINANCIAL REVIEW**

The main funding, as in previous years, came from fees charged at each club. We also received grants from The National Lottery Community Fund, Midlothian Council & Midlothian After School Club Network. During the year the charity made a surplus of £4,278 (2021: £55,495) and the unrestricted funds now stand at a healthy balance of £193,830 (2021: £171,973), including designated funds of £122,277 at the year end.

#### **Principal Funding Sources**

Our main funding comes from fees however in 2021/2022 we received a lot of our funding from our Partnership working with Midlothian Council providing Early Years for children aged 2 to 5 years old.

## **BONNYRIGG AFTER SCHOOL CLUB**

### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MAY 2022**

##### **Reserves Policy**

Free reserves, being unrestricted funds not tied up in tangible fixed assets and investments, amounted to £71,953. The trustees have established a policy whereby the free reserves should equate to around three months of total expenditure in order to meet the day-to-day working capital requirements of the charity, equivalent to around £122,780. The free reserves are therefore are slightly below this level.

##### **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.

We identified that the additional cost of PPE had a significant financial effect on our organisation. However, we received a grant from SCVO that enable us to pay for all the necessary PPE equipment.

The Job Retention Scheme does not support all the additional staff costs for all employees therefore we have had to meet the ongoing staff costs for national insurance and pension contributions for staff.

BASC have committed themselves to meeting the real living wage for start scale for salaries. Senior Management will continue to monitor this plan to ensure that they try to meet the real living wage.

##### **PLANS FOR FUTURE PERIOD**

Our plans for 2023 would be to move our Waverley Service into Lasswade Primary School in order to expand and offer more places for parents using this school. We currently have a waiting list in operation. We plan to continue working with Midlothian Council to offer Early Years spaces at our Polton Green Nursery.

##### **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 and 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.

## **BONNYRIGG AFTER SCHOOL CLUB**

### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MAY 2022**

##### **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 Chief Executive along with other Service Managers. The Chief Executive 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.

##### **Pay policy for senior staff**

The Trustees consider the Chief Executive Officer, Business Development Manager and Early Years Manager to be the key management personal of the charity. The pay of the senior staff is reviewed annually and benchmarked against similar charitable organisations in Scotland using information from an independent research company.

#### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name:</b>	Bonnyrigg After School Club (known as 'BASC')	
<b>Charity Registration Number:</b>	SC029617	
<b>Company Registration Number:</b>	SC249307	
<b>Registered Office and Operational Address:</b>	Sherwood Community Centre Cockpen Road Bonnyrigg EH19 3HR	
<b>Members of the Committee:</b>	David Mitchell Richard Garwood Louise Donaldson Christine Sneddon	Chairperson  (Appointed 16 November 2021) (Resigned 27 September 2021)
<b>Key Management Personnel</b>	Anne Elliot MBE Sam Elliot Sarah Thompson Claire Walker	Chief Executive Business Development Manager Early Years Manager After School Clubs Manager
<b>Independent Examiner</b>	Ingela Louise Presslie Whitelaw Wells Chartered Accountants and Statutory Auditors 9 Ainslie Place Edinburgh EH3 6AT	
<b>Bankers:</b>	Bank of Scotland 47 High Street Dalkeith EH22 1JA	

## **BONNYRIGG AFTER SCHOOL CLUB**

### **DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MAY 2022**

#### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statement as to disclosure of information to auditors**

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Director has taken all the steps he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies. Approved by and authorised for issue by the board of directors on 21 February 2023 and signed on their behalf by:-

Registered Office  
Sherwood Community Centre

Cockpen Road  
Bonnyrigg  
EH19 3HR

Signed on behalf of the Board by



**David Mitchell - Director**

**BONNYRIGG AFTER SCHOOL CLUB**  
**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF**  
**BONNYRIGG AFTER SCHOOL CLUB**  
**FOR THE YEAR ENDED 31 MAY 2022**

I report on the accounts for the year ended 31 May 2022 as set out on pages 7 to 18.

**Respective responsibilities of the Trustees and the Independent 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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 report**

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 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 seeking 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 in 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, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382, and 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (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.

*Louise Presslie*

**Louise Presslie CA**  
Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh, EH3 6AT

21 February 2023



**BONNYRIGG AFTER SCHOOL CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MAY 2022**

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>Income from</b>					
Charitable activities:					
Grants and SLA's	2	33,119	70,832	103,951	234,712
Fees	3	390,656	-	390,656	348,253
Donations and legacies		-	-	-	3,501
Other trading activities:					
Other income		791	-	791	-
<b>Total Income</b>		<u>424,566</u>	<u>70,832</u>	<u>495,398</u>	<u>586,466</u>
<b>Expenditure on:</b>					
Charitable Activities	4	<u>402,709</u>	<u>88,411</u>	<u>491,120</u>	<u>530,971</u>
<b>Total Expenditure</b>		<u>402,709</u>	<u>88,411</u>	<u>491,120</u>	<u>530,971</u>
<b>Net income for the year</b>	5	21,857	(17,579)	4,278	55,495
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		21,857	(17,579)	4,278	55,495
Reconciliation of funds					
Balance at 1 June 2021	11	<u>171,973</u>	<u>21,271</u>	<u>193,244</u>	<u>137,749</u>
<b>Balance at 31 May 2022</b>		<u><u>193,830</u></u>	<u><u>3,692</u></u>	<u><u>197,522</u></u>	<u><u>193,244</u></u>

The statement of financial activities includes all gains and losses in the year.  
All activities of the charity are classified as continuing.

The notes on pages 9 to 18 form part of these financial statements.

# BONNYRIGG AFTER SCHOOL CLUB

## BALANCE SHEET

TO 31 MAY 2022

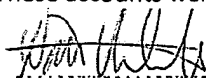
	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	8	122,277	114,523
<b>CURRENT ASSETS</b>			
Debtors	9	26,010	20,886
Cash at bank and in hand		59,483	68,260
		<u>85,493</u>	<u>89,146</u>
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>(10,248)</u>	<u>(10,425)</u>
<b>NET CURRENT ASSETS</b>		75,245	78,721
<b>NET ASSETS</b>		<u>197,522</u>	<u>193,244</u>
<b>FUNDS</b>			
Unrestricted		193,830	171,973
Restricted	11	3,692	21,271
		<u>197,522</u>	<u>193,244</u>

The Directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 and that no member or members have requested an audit pursuant to section 476 of the Act. The Directors acknowledge their responsibility for:

- ensuring that the charitable company keeps proper accounting records which comply with sections 386 and 387 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Act.

These accounts were approved by the directors on 21 February 2023 and are signed on their behalf by:-



David Mitchell - Director

Company Registration Number: SC249307

The notes on pages 9 to 18 form part of these financial statements.

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**1. ACCOUNTING POLICIES**

**(a) Basis of accounting**

The 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 applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Bonnyrigg After School Club meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The directors consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Directors going concern assessment includes the expected impact of COVID-19 to the charity for a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

**(b) Financial instruments**

Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

**(c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and income from charitable activities are included in the year in which they are receivable.

**BONNYRIGG AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

**(d) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These are allocated as between charitable expenditure and Governance costs. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the Directors' Report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within incoming resources.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs include the expenses of Directors meetings, the statutory audit and legal and professional fees. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

**(e) Operating lease**

Rentals applicable to operating leases, where substantially all of the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

**(f) Pensions**

The Charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

**(h) Funds**

- Unrestricted funds are funds that can be used in accordance with the objectives of the company at the discretion of the Directors.
- Designated funds are unrestricted funds set aside by the Directors for specific future purposes or projects.
- Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**(i) Tangible fixed assets**

Tangible fixed assets are originally recorded at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and building	Nil
Property Improvements	50-years straight line
Motor Vehicles	4-years straight line

The charity's policy is not to capitalise items that cost under £500.

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**2. GRANTS AND DONATIONS**

	Unrestricted Funds £	Restricted Funds Income £	Total 2022 £	Total 2021 £
Bonnyrigg & Sherwood Trust - Wages	-	13,896	13,896	17,831
Bonnyrigg & Sherwood Trust – Minivan	-	-	-	5,700
Midlothian Council – Early Learning	-	39,372	39,372	31,144
Midlothian Council – Transitional Fund	17,250	-	17,250	50,642
Midlothian Council – Enhanced Summer Play Fund	-	10,000	10,000	-
Midlothian Council - Kickstart scheme	-	7,564	7,564	-
Coronavirus Job Retention Scheme	15,136	-	15,136	53,099
Statutory Sick Covid scheme	733	-	733	-
Groundwork UK	-	-	-	833
The Corra Foundation	-	-	-	2,000
SCVO – Communities Recovery Fund	-	-	-	73,463
	<u>33,119</u>	<u>70,832</u>	<u>103,951</u>	<u>234,712</u>

Income from grants donations was £103,951 (2021: £234,712) of which £33,119 (2021: £103,741) was unrestricted and £70,832 (2021: £130,971) was restricted.

**3. INCOME FROM CHARITABLE TRADING ACTIVITIES**

	2022 £	2021 £
Child Care Fees	<u>390,656</u>	<u>348,253</u>

Childs Care fees were unrestricted in both the current and previous year.

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**4. EXPENSES**

	After School Clubs £	2022 Total £	2021 Total £
<b>Direct costs</b>			
Staff costs	398,586	398,586	411,993
Training	350	350	-
Transport and Travel	7,111	7,111	11,671
<b>Support costs</b>			
Premises	35,211	35,211	30,042
Telephone & Internet	1,698	1,698	1,597
Postage & Stationery	680	680	935
Subscriptions & Publications	4,411	4,411	4,882
Software & IT expenses	2,930	2,930	1,014
Legal & Professional fees	7,509	7,509	2,353
Sundry	6,034	6,034	11,071
Food & activities	19,365	19,365	15,183
Events & Entertainment	1,861	1,861	220
Depreciation	2,729	2,729	2,518
<b>Governance costs</b>			
Audit	120	120	3,600
Accountancy – independent examiner	2,400	2,400	-
<b>Grants awarded</b>	125	125	33,892
	<hr/>	<hr/>	<hr/>
	491,120	491,120	537,589
	<hr/>	<hr/>	<hr/>

Further analysis of the charitable activities is not provided as the Trustees believe the Charity only has one main activity.

In the previous year, grants payable represents amounts paid to various after school clubs as part of a larger partnership application to the SCVO – Communities Recovery Fund, split out as £7,804 to Gorebridge, £5,500 to Mayfield, £7,707 to Dalkeith and £10,979 to Danderhall.

Included above is restricted expenditure of £88,411 (2021: £109,008). All other expenditure was unrestricted in both the current and previous years.

**BONNYRIGG AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

**5. NET INCOME FOR THE YEAR**

This is stated after charging:-

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Auditors remuneration – audit fee 2021	120	3,600
Independent examiners remuneration – IE fee	2,400	-
Depreciation	2,729	2,518
	<u>          </u>	<u>          </u>

**6. STAFF SALARIES AND NUMBERS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs were as follows:-		
Salaries and wages	371,722	387,488
Social security costs	20,400	18,388
Pension	6,464	6,117
	<u>          </u>	<u>          </u>
Total	398,586	411,993
	<u>          </u>	<u>          </u>

No employee received emoluments of more than £60,000 in the current or prior year.

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Senior Management Team	4	3
Child Care and Support staff	18	23
	<u>          </u>	<u>          </u>
	22	26
	<u>          </u>	<u>          </u>

**Key management personnel remuneration**

The key management personnel are considered to be the Directors and the Chief Executive, Business Development Manager, Early Years Manager and Afterschool club Manager. The total key management personnel remuneration was £138,829 (2021: £124,765).

No director received any emoluments during the year.

**7. 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.

**BONNYRIGG AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

**8. FIXED ASSETS**

	<b>Land and Buildings</b>	<b>Motor Vehicles</b>	<b>Property Improvements</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 June 2021	1	11,400	105,640	117,041
Additions	-	-	10,483	10,483
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2022	1	11,400	116,123	127,524
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 June 2021	-	406	2,112	2,518
Charge for the year	-	406	2,323	2,729
Eliminated on disposal	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2022	-	812	4,435	5,247
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 May 2022	1	10,588	111,688	122,277
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2021	1	10,994	103,528	114,523
	<hr/>	<hr/>	<hr/>	<hr/>

Land and buildings represents the transfer value of a property transferred to the charity by Midlothian Council in the prior year, under a community asset transfer.

**9. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Fees outstanding	26,010	19,770
Grants receivable	-	1,116
	<hr/>	<hr/>
	26,010	20,886
	<hr/>	<hr/>

**10. CREDITORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	2,400	4,200
Social Security and other taxes	5,275	3,593
Pension	2,573	2,632
	<hr/>	<hr/>
	10,248	10,425
	<hr/>	<hr/>



# BONNYRIGG AFTER SCHOOL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

### 11. MOVEMENT IN FUNDS

	At 1 June 2021 £	Income £	Expenditure £	Transfer Between Funds £	At 31 May 2022 £
<b>Restricted funds</b>					
Bonnyrigg & Sherwood Trust	-	13,896	(13,896)	-	-
Midlothian Council Early Learning & Childcare	8,271	39,372	(43,951)	-	3,692
Scottish Council for Voluntary Organisations	13,000	-	(13,000)	-	-
Midlothian Council Enhanced summer Play Fund	-	10,000	(10,000)	-	-
Midlothian Council Kickstart scheme	-	7,564	(7,564)	-	-
<b>Unrestricted funds</b>					
General funds	57,450	424,566	(399,980)	(10,483)	71,553
<b>Designated Funds</b>					
Fixed Asset Fund	114,523	-	(2,729)	10,483	122,277
<b>Total funds</b>	<u>193,244</u>	<u>495,398</u>	<u>(491,120)</u>	<u>-</u>	<u>197,522</u>

#### ***Purpose of restricted funds***

Bonnyrigg & Sherwood Trust – represents funding received for property improvements as well as for development worker funding. During the year they also funded half of the purchase of a minivan, and this was spent and is represented by the transfer in the year.

Midlothian Council Partnership Grant - Early Learning & Childcare – Early Learning & Childcare - Fees to cover the 1140 hours Government funded Early Learning nursery childcare places. Transfers represent funds which were spent on the property and have been capitalised, therefore represented by a transfer.

Scottish Council for Voluntary Organisations - Funding received as part of the partnership for Communities Recovery Fund, therefore funding is to be given out to smaller afterschool clubs in line with the application. The funding retained for Bonnyrigg is to be used for implementing Covid secure control measures.

Midlothian Council Enhanced summer Play Fund – Funding received to support children for activities held over summer.

Midlothian Council Kickstart scheme – Funding received towards the cost of employment for the club.

Bonnyrigg Rose FC - represents funding received for the purchase of new fencing.

#### ***Purposes of Designated Funds***

Fixed asset: A designated fund has been set up to represent the balance of unrestricted fixed assets to which depreciation will be charged.

**BONNYRIGG AFTER SCHOOL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

**11. MOVEMENT IN FUNDS (continued).**

	At 1 June 2020	Income	Expenditure	Transfer Between Funds	At 31 May 2021
	£	£	£	£	£
<b>Restricted funds</b>					
Bonnyrigg Rose FC	-	3,501	(3,501)	-	-
Bonnyrigg & Sherwood Trust	-	17,831	(17,831)	-	-
Bonnyrigg & Sherwood Trust - Minivan	-	5,700	-	(5,700)	-
Midlothian Council Early Learning & Childcare	1,225	31,144	(24,098)	-	8,271
The National Lottery Community Fund	50,000	-	-	(50,000)	-
The Corra Foundation	-	2,000	(2,282)	282	-
Groundwork UK	-	833	(833)	-	-
Scottish Council for Voluntary Organisations	-	73,463	(60,463)	-	13,000
<b>Unrestricted funds</b>					
General funds	86,524	451,994	(419,445)	(61,623)	57,450
<b>Designated Funds</b>					
Fixed Asset Fund	-	-	(2,518)	117,041	114,523
<b>Total funds</b>	<b>137,749</b>	<b>586,466</b>	<b>(530,971)</b>	<b>-</b>	<b>193,244</b>

The National Lottery Community Fund Grant – funding was received to fund indoor and outdoor play resources, refurbishment of internal building etc, which was undertaken in the year and capitalised.

The Corra Foundation – funding was received to fund the purchase of iPad's in the year.

Groundwork UK – funding was received for the Wrap Around care nursery garden work.

**12. Analysis of Net Assets Between Funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Fixed assets	121,877	-	121,877
Net current assets	71,953	3,692	75,645
	<b>193,830</b>	<b>3,692</b>	<b>197,522</b>

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**12. Analysis of Net Assets Between Funds (continued)**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fixed assets	114,523	-	114,523
Net current assets	57,450	21,271	78,721
	<hr/>	<hr/>	<hr/>
	171,973	21,271	193,244
	<hr/>	<hr/>	<hr/>

**13. CAPITAL COMMITMENTS**

There are no Capital Commitments (2021: £Nil).

**14. DIRECTORS' REMUNERATION AND RELATED PARTY TRANSACTIONS**

**Directors' Remuneration**

There was no Directors' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

**Directors' expenses**

No Trustee was reimbursed expenses in the year (2021: no Trustee).

**Fees from Directors**

During the year two Directors paid fees of £5,267 for their children attending the after school club (2021: one Director paid £1,594).

**Other related parties**

David Mitchell and Sam Elliot are Trustees and the Chief Executive, Anne Elliot, is a volunteer with Bonnyrigg & Sherwood Trust. During the year a grant of £13,896 (2021: £23,531) was received from Bonnyrigg & Sherwood Trust and nothing was outstanding at the year end.

The partner of director, David Mitchell is an employee of the charity. During the year a total remuneration package of £21,883 was paid to his partner.

In 2021 building work of £4,834 was subcontracted by the main builder to Elliot Construction, a company owned by Anne Elliot's son.

There were no other related party transactions during the year as required to be disclosed under Financial Reporting Statement 102.

**BONNYRIGG AFTER SCHOOL CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**15. PENSION COMMITMENTS**

During the year the Charity operated personal pension plans for all employees. The charge for the year was £6,464 (2021: £6,117) of which £2,573 (2021: £2,632) was outstanding at the balance sheet date.

**16. COMPANY LIMITED BY GUARANTEE**

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

**17. CONTINGENT LIABILITY**

Under the terms of the community asset transfer, if the charity sells the property acquired from Midlothian Council, it is required to pay such amount as is the increase in the property value above the fair value assigned by the council at the date of transfer.