

**BRIGHT SPARKS PLAYGROUP**  
**OFFICE BEARERS' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

Bright Sparks Playgroup



Scottish Charity No. SC029148

**LEGAL AND ADMINISTRATIVE INFORMATION**

OFFICE BEARERS

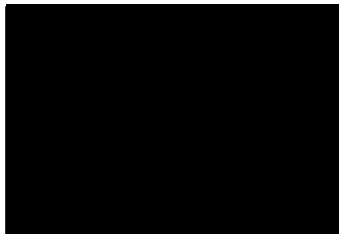


CHARITY NUMBER

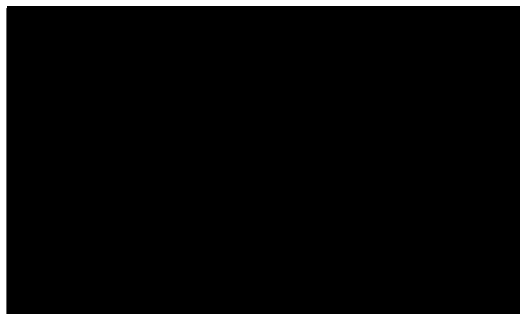
SC029148

PRINCIPAL ADDRESS

Bright Sparks Playgroup



INDEPENDENT EXAMINER



BANKERS

Bank of Scotland Plc

Dalkeith Branch

47 High Street

Dalkeith

EH22 1JA

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## OFFICE BEARERS' REPORT

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

The Office Bearers present their report and accounts for the year ended 31<sup>st</sup> March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

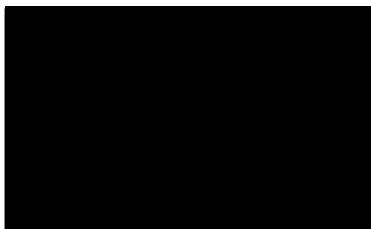
Bright Sparks Playgroup are playgroups for children aged 0 - 18 years who have complex additional needs and their families.

The structure of Bright Sparks playgroup consists of: -

- (a) The Members – who have the right to attend the annual general meeting (and any extraordinary general meeting) and have important powers under the constitution; in particular, the Members may elect people to serve as office bearers and take decisions in relation to changes to the constitution.
- (b) The Office Bearers/Trustees – who hold regular meetings during the period between annual general meetings, and supervise the activities of the charity; in particular, the trustees are responsible for monitoring the financial position of the charity and control the admission and enrolment of children onto the attendance register.
- (c) The Pre-School Support Teachers – who are supplied by Midlothian Council, and who liaise with the Trustees on the day to day running of the playgroup for the children aged 0 – 5 years.

The Office Bearers/Trustees of Bright Sparks Playgroup are appointed or re-appointed by the members at the annual general meeting held each year.

The Office Bearers who served during the period were:



OFFICE BEARERS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

OBJECTIVES AND ACTIVITIES

The aim of Bright Sparks Playgroup is to advance the education of pre-school, primary and secondary aged children, with the Group's emphasis on play experiences for children with complex additional needs, so that they may take a constructive place in the community and also to advance the education of parents and other appropriate persons.

In furtherance of the above aims the Group shall seek to:

- (1) Provide safe and satisfying group play in which parents can take part when appropriate;
- (2) Provide various beneficial therapies for registered children where appropriate;
- (3) Encourage other charitable activities through which parents may help their children.

ACHIEVEMENTS AND PERFORMANCE

This last year has been all about re-opening and getting back to normal. We have been delighted with the success of family trips and activities out with the centre. These were re-introduced during lockdown wherever they were available, and families responded well to them. This is something we will continue to do along with our centre-based clubs and additional buy in services to the centre. This variety of opportunities available means we can reach each of our families in some way. We are continually looking at staffing levels in line with demand.

We continue to have our SLA unsigned. This is due to the Covid and being unable to open a new Bank Account in our SCIO name and fully transfer over. As at December 2022 we are still awaiting final confirmation from Bank of Scotland that the new account is fully open.

We welcomed [REDACTED] on to our Board as Treasurer to replace [REDACTED] who was unable to continue in the role. It's great to have [REDACTED] on board as he hasn't been involved with Bright Spark until now so can bring a different perspective to discussions. The Board would like to thank [REDACTED] for his efforts in the last few years.

We still have funding left with Children in Need but will continue to actively look at new funding streams whilst we grow the service again.

As a closing note we would like to thank all the staff and volunteers who went above and beyond over the lockdown period.

[REDACTED]  
Chairperson

Dated: 12<sup>th</sup> December 2022 [REDACTED]

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE  
ACCOUNTS OF BRIGHT SPARKS PLAYGROUP

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2022 set out on pages 8 to 13.

RESPECTIVE RESPONSIBILITIES OF OFFICE BEARERS AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

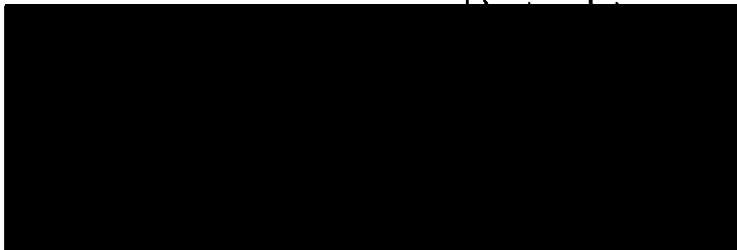
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks 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, 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
  - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounting Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

Relevant Professional Body: The Association of Chartered Certified Accountants



## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

	Note	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
		£	£	£	£	£
<u>Incoming Resources from Generated Funds</u>						
Donations	2	18,700	-	-	18,700	57,000
Carer Contributions to Holidays/Activities		-	-	-	0	4,735
Registration Fees		-	-	-	0	573
Hire of Centre		3,840	-	-	3,840	(250)
Playgroup Fees		20,135	-	-	20,135	65
Tuck Shop, Tea & Coffee		104	-	-	104	-
Grant - Better Breaks	4	-	-	20,030	20,030	19,145
Grant - Children in Need	4	-	-	40,004	40,004	20,002
Grant - HMRC Job Retention Scheme	4	-	9,094	-	9,094	21,243
Grant - Wooden Spoon	4	-	-	-	0	30,000
Grant - Robertsons Trust	4	-	-	-	0	10,000
		42,779	9,094	60,034	111,907	162,513
<u>Incoming Resources from Charitable Activities</u>						
Other Incoming Resources		-	-	-	-	104
TOTAL INCOMING RESOURCES		42,779	9,094	60,034	111,907	162,717

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022 (CONTINUED)

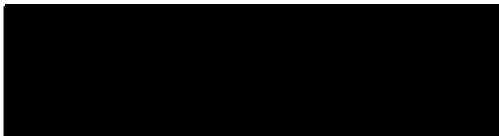
Note	<u>Unrestricted</u> <u>Funds</u>	<u>Designated</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
	£	£	£	£	£
<u>Resources Expended</u>					
Covid-19 Family Support	-	-	-	-	26,971
Transport Costs	(36)	-	331	295	438
PAYE/Staff Costs	8,451	-	36,474	44,926	43,979
Volunteer Expenses	(112)	-	1,690	1,578	1,108
Legal fees	1,800	-	-	1,800	2,550
Training, Memberships	-	-	-	-	(160)
Grants	-	-	-	-	1,500
Outings/Entertainment	8,626	-	31,499	40,125	8,900
Special Events	-	-	-	-	446
Insurance	-	-	-	-	1,675
Toys, Craft and Centre Equipment	215	-	-	215	41,341
Accountancy Fees	2,620	-	-	2,620	2,050
Tea, Coffee, Food etc & Cleaning Supplies	566	-	-	566	143
Holiday/Respite Breaks	-	-	-	-	6,256
Depreciation	-	-	2,875	2,875	2,875
Stationery & Admin Costs	89	-	-	89	635
Telephone, Email & Office Equipment	2,510	-	-	2,510	1,218
Repairs & Renewals	11,944	-	-	11,944	397
Miscellaneous	385	-	-	385	532
TOTAL RESOURCES EXPENDED	37,058	-	72,869	109,927	142,854
Net Income/(Expenditure) for the Year/Net Movement in Funds	5,721	9,094	-12,835	1,980	19,863
Fund Balances Brought Forward	29,491	46,267	37,843	113,601	93,738
Transfers Between Funds	-3,730	-	3,730	-	-
Fund Balances at 31st March 2022	31,482	55,361	28,738	115,581	113,601



# BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022

	Notes	2022 £	2021 £
Fixed Assets			
Charitable Buildings	1.3	23,085	25,960
Current Assets			
Cash at Bank and in Hand		92,565	85,755
Customer Accounts Receivable		-	1,797
Creditors			
Creditors; Amounts Falling Due Within One Year	5	69	-89
Net Current Assets		92,496	87,641
Total Assets Less Current Liabilities		115,581	113,601
CAPITAL ACCOUNT			
Balance at Beginning		113,601	93,738
Profit/(Loss) for the Year		1,980	19,863
		115,581	113,601

The accounts were approved by the Office Bearers on 12<sup>th</sup> December 2022



Chairperson

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

### 1. Accounting Policies

#### 1.1 Basis of Preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005

#### 1.2 Incoming Resources

Income is realised when the charity becomes entitled to it.

#### 1.3 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less their estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment 25% Reducing Balance Basis

Charitable Buildings 10% Straight-Line Basis

#### 1.4 Accumulated Funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor or with their authority. Unrestricted funds are expendable at the discretion of the Office Bearers' in furtherance of its objects.

The Statement of Recommended Practice requires funds raised to purchase fixed assets to be retained as a fund when the assets are purchased and to be reduced each year by an annual depreciation charge over its useful life of the assets.

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Pears Family	8,000	-	8,000	-
STV	5,000	-	5,000	16,000
Co-operative	1926	-	1,926	-
David Gray Trust	-	-	-	26,209
Tesco	-	-	-	500
Dalkeith High School	-	-	-	3,000
Foundation Scotland	-	-	-	2,500
Charities Trust	-	-	-	8,165
Other	3,774	-	3,774	622
	<u>18,700</u>	<u>-</u>	<u>18,700</u>	<u>56,996</u>

# NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

## 3 Designated Funds

The funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<u>Balance At</u> <u>2021</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Balance</u> <u>At 2022</u>
	£	£	£	£
Bright Sparks - Covid Support Fund	20,309	9,094	-	29,403
Bright Sparks - Outdoor Projects*	25,960	-	2,875	23,085
	<u>46,269</u>	<u>9,094</u>	<u>2,875</u>	<u>52,488</u>

\* The fund balance represents the book value of the Rainbow Rooms outdoor building that was purchased in January 2020 with the aid of dedicated funding from Spifox.

## 4 Restricted Funds

	<u>Balance At</u> <u>2021</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Balance</u> <u>At 2022</u>
	£	£	£	£
Grant - Wooden Spoon	-	-	-	-
Grant - Better Breaks	-	20,030	20,030	-
Grant - Cash for Kids	-	-	-	-
Grant - Children in Need	2,484	40,004	37,088	5,400
Grant - People's Postcode Lottery	-	-	-	-
Grant - David Gray Trust	26,213	-	-	26,213
Grant - Robertson's Trust	9,146	-	9,146	-
	<u>37,843</u>	<u>60,034</u>	<u>66,264</u>	<u>31,613</u>

NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH 2022

5 Creditors: Amounts Falling Due Within One year

	<u>2022</u>	<u>2021</u>
PAYE & NIC	-	(117)
Pensions	69	28
	<u>69</u>	<u>(89)</u>

6 Office Bearers

None of the Office Bearers (or any person connected with them) received any remuneration during the year.

7 Employees

Bright Sparks employed 12 people during the year and were supported by a further 20 volunteers, including the 4 office bearers who are also volunteers.