

Brocagh After School Club Ltd

Northern Ireland · Charity number 107291

Details

| | |
|----------------|--|
| Status | Received |
| Company number | 632349 |
| Registered | 2020-05-11 |
| Register | View on the Charity Commission for Northern Ireland register |

Contact

| | |
|---------|--|
| Address | 187A Mountjoy Road Dungannon Bt71 5dy BT71 5DY |
| Phone | 02887738630 |
| Email | brocaghafterschool@hotmail.com |
| Website | n/a |

Activities

Purposes: To provide an After School Club for school age children and their families from Brocagh and surrounding districts.

What the charity does: The advancement of education, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Playgroup/after schools

Who the charity helps: Children (5-13 year olds)

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-07-31 | £98,058 | £80,184 | £0 | 4 |
| 2024-07-31 | £93,692 | £89,162 | £0 | 5 |

Trustees

| Name | Role | Appointed |
|-----------------------|------|-----------|
| Carmel Canavan | | |
| Mr James Coney | | |
| Mrs Lorraine Jackson | | |
| Mrs Michelle Scullion | | |
| Sean Donnelly | | |

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Accounts

Registered number: NI632349

**BROCAGH AFTER SCHOOL CLUB LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**



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**Brocagh After School Club Ltd
Company Information
For The Year Ended 31 July 2025**

| | |
|--------------------------|---|
| Director | Mrs Michelle Scullion |
| Company Number | NI632349 |
| Registered Office | GF Unit, New Complex, Castlebay Centre 187A Mountjoy Road Brocagh Tyrone BT71 5DY |
| Accountants | O'Hagan McGlinchey & Co 36 Dungannon Road Coalisland Dungannon Tyrone BT71 4HP |

**Brocagh After School Club Ltd
Accountant's Report
For The Year Ended 31 July 2025**

Report to the director on the preparation of the unaudited statutory accounts of Brocagh After School Club Ltd for the year ended 31 July 2025

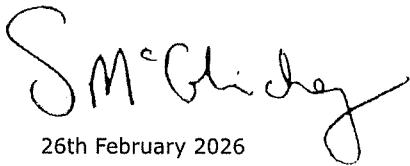
In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Brocagh After School Club Ltd for the year ended 31 July 2025 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the director of Brocagh After School Club Ltd, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Brocagh After School Club Ltd and state those matters that we have agreed to state to the director of Brocagh After School Club Ltd, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brocagh After School Club Ltd and its director, as a body, for our work or for this report.

It is your duty to ensure that Brocagh After School Club Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Brocagh After School Club Ltd. You consider that Brocagh After School Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Brocagh After School Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



26th February 2026

O'Hagan McGlinchey & Co
36 Dungannon Road
Coalisland
Dungannon
Tyrone
BT71 4HP

**Brocagh After School Club Ltd
Income and Expenditure Account
For The Year Ended 31 July 2025**

| | 2025 | 2024 |
|---------------------------------------|---------------|--------------|
| | £ | £ |
| TURNOVER | 98,058 | 93,692 |
| Cost of raw materials and consumables | (8,892) | (8,718) |
| Staff costs | (36,548) | (58,238) |
| Other charges | (34,744) | (22,206) |
| | <hr/> | <hr/> |
| NET SURPLUS | <u>17,874</u> | <u>4,530</u> |

**Brocagh After School Club Ltd
Balance Sheet
As At 31 July 2025**

| | 2025 | 2024 |
|--|---------------|---------------|
| | £ | £ |
| Fixed assets | 29,314 | 28,995 |
| Current assets | 36,764 | 21,199 |
| Creditors: Amounts Falling Due Within One Year | (2,333) | (4,333) |
| NET CURRENT ASSETS | 34,431 | 16,866 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 63,745 | 45,861 |
| Accruals and deferred income | (655) | (645) |
| NET ASSETS | 63,090 | 45,216 |
| RESERVES | 63,090 | 45,216 |

Notes

1. General Information

Brocagh After School Club Ltd is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI632349. The registered office is GF Unit, New Complex, Castlebay Centre, 187A Mountjoy Road, Brocagh, Tyrone, BT71 5DY.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2024: 6)

3. Company limited by guarantee

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

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 micro-entity provisions.

On behalf of the board



Mrs Michelle Scullion

Director

26th February 2026

Brocagh After School Club Ltd
Detailed Income and Expenditure Account
For The Year Ended 31 July 2025

| | 2025 | | 2024 | |
|---|-------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| TURNOVER | | | | |
| Unrestricted Funds | 87,285 | | 85,339 | |
| Restricted funds | 6,917 | | 4,497 | |
| Brightstart | 3,856 | | 3,856 | |
| | <u> </u> | | <u> </u> | |
| | | 98,058 | | 93,692 |
| COST OF RAW MATERIALS AND CONSUMABLES | | | | |
| Activity costs | 857 | | 740 | |
| Groceries and consumables | 8,035 | | 7,978 | |
| | <u> </u> | | <u> </u> | |
| | | (8,892) | | (8,718) |
| STAFF COSTS | | | | |
| Wages and salaries | 35,820 | | 57,355 | |
| Employers pensions - defined contributions scheme | 728 | | 883 | |
| | <u> </u> | | <u> </u> | |
| | | (36,548) | | (58,238) |
| OTHER CHARGES | | | | |
| <i>Premises expenses:</i> | | | | |
| Rent | 3,000 | | 2,850 | |
| Light and heat | 3,382 | | 2,757 | |
| | <u> </u> | | <u> </u> | |
| | 6,382 | | 5,607 | |
| <i>General administration costs:</i> | | | | |
| Vehicle running costs | 4,319 | | 3,729 | |
| Repairs, renewals and maintenance | 13,649 | | 2,180 | |
| Insurance | 654 | | 569 | |
| Printing | 3,941 | | 3,304 | |
| Telecommunications | 773 | | 704 | |
| Accountancy fees | 1,222 | | 1,631 | |
| Bank charges | 450 | | 439 | |
| Sundry expenses | 3,354 | | 4,043 | |
| | <u> </u> | | <u> </u> | |
| | 28,362 | | 16,599 | |
| | | <u> </u> | | <u> </u> |
| | | (34,744) | | (22,206) |
| NET SURPLUS | | <u> </u> | | <u> </u> |
| | | 17,874 | | 4,530 |

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Accounts

**BROCAGH AFTER SCHOOL CLUB LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

Brocagh After School Club Ltd
Balance Sheet
As At 31 July 2024

Registered number: NI632349

| | 2024 | 2023 |
|--|----------------------|----------------------|
| | £ | £ |
| Fixed assets | 28,995 | 28,696 |
| Current assets | 21,199 | 18,974 |
| Creditors: Amounts Falling Due Within One Year | (4,333) | (6,334) |
| NET CURRENT ASSETS | <u>16,866</u> | <u>12,640</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | <u>45,861</u> | <u>41,336</u> |
| Accruals and deferred income | (645) | (650) |
| NET ASSETS | <u><u>45,216</u></u> | <u><u>40,686</u></u> |
| RESERVES | <u><u>45,216</u></u> | <u><u>40,686</u></u> |

Notes

1. General Information

Brocagh After School Club Ltd is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI632349 . The registered office is GF Unit, New Complex, Castlebay Centre, 187A Mountjoy Road, Brocagh, Tyrone, BT71 5DY.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2023: 6)

3. Company limited by guarantee

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

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mrs Michelle Scullion

Director
27th March 2025

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Accounts

**BROCAGH AFTER SCHOOL CLUB LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**



**Brocagh After School Club Ltd
Financial Statements
For The Year Ended 31 July 2023**

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| Detailed Income and Expenditure Account | 5 |

**Brocagh After School Club Ltd
Company Information
For The Year Ended 31 July 2023**

| | |
|--------------------------|---|
| Director | Mrs Michelle Scullion |
| Company Number | NI632349 |
| Registered Office | GF Unit, New Complex, Castlebay Centre 187A Mountjoy Road Brocagh Tyrone BT71 5DY |
| Accountants | O'Hagan McGlinchey & Co 36 Dungannon Road Coalisland Dungannon Tyrone BT71 4HP |

**Brocagh After School Club Ltd
Accountant's Report
For The Year Ended 31 July 2023**

Report to the director on the preparation of the unaudited statutory accounts of Brocagh After School Club Ltd for the year ended 31 July 2023

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Brocagh After School Club Ltd for the year ended 31 July 2023 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the director of Brocagh After School Club Ltd, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Brocagh After School Club Ltd and state those matters that we have agreed to state to the director of Brocagh After School Club Ltd, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brocagh After School Club Ltd and its director, as a body, for our work or for this report.

It is your duty to ensure that Brocagh After School Club Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Brocagh After School Club Ltd. You consider that Brocagh After School Club Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Brocagh After School Club Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

20th December 2023

O'Hagan McGlinchey & Co
36 Dungannon Road
Coalisland
Dungannon
Tyrone
BT71 4HP

**Brocagh After School Club Ltd
Income and Expenditure Account
For The Year Ended 31 July 2023**

| | 2023 | 2022 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| TURNOVER | 93,814 | 85,680 |
| Cost of raw materials and consumables | (9,421) | (6,176) |
| Staff costs | (58,743) | (49,342) |
| Other charges | (19,483) | (23,681) |
| | <hr/> | <hr/> |
| NET SURPLUS | <u>6,167</u> | <u>6,481</u> |

Brocagh After School Club Ltd
Balance Sheet
As At 31 July 2023

| | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Fixed assets | 28,696 | 24,742 |
| Current assets | 18,974 | 18,735 |
| Creditors: Amounts Falling Due Within One Year | (6,334) | (8,333) |
| NET CURRENT ASSETS | 12,640 | 10,402 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 41,336 | 35,144 |
| Accruals and deferred income | (650) | (625) |
| NET ASSETS | 40,686 | 34,519 |
| RESERVES | 40,686 | 34,519 |

Notes

1. General Information

Brocagh After School Club Ltd is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI632349. The registered office is GF Unit, New Complex, Castlebay Centre, 187A Mountjoy Road, Brocagh, Tyrone, BT71 5DY.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2022: 6)

3. Company limited by guarantee

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

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her 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 micro-entity provisions.

On behalf of the board

 Mrs Michelle Scullion
 Director

20th December 2023

Brocagh After School Club Ltd
Detailed Income and Expenditure Account
For The Year Ended 31 July 2023

| | 2023 | | 2022 | |
|---|-------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| TURNOVER | | | | |
| Unrestricted Funds | 86,182 | | 73,432 | |
| Restricted funds | 7,632 | | 12,248 | |
| | <u> </u> | 93,814 | <u> </u> | 85,680 |
| COST OF RAW MATERIALS AND CONSUMABLES | | | | |
| Activity costs | 624 | | 430 | |
| Groceries and consumables | 8,797 | | 5,746 | |
| | <u> </u> | (9,421) | <u> </u> | (6,176) |
| STAFF COSTS | | | | |
| Wages and salaries | 58,273 | | 48,719 | |
| Employers pensions - defined contributions scheme | 470 | | 623 | |
| | <u> </u> | (58,743) | <u> </u> | (49,342) |
| OTHER CHARGES | | | | |
| <i>Premises expenses:</i> | | | | |
| Rent | 2,400 | | 2,200 | |
| Light and heat | 1,837 | | 1,908 | |
| | <u> </u> | | <u> </u> | |
| | 4,237 | | 4,108 | |
| <i>General administration costs:</i> | | | | |
| Vehicle running costs | 3,273 | | 3,929 | |
| Repairs, renewals and maintenance | 2,672 | | 5,255 | |
| Insurance | 517 | | 1,766 | |
| Printing | 3,481 | | 2,277 | |
| Telecommunications | 538 | | 555 | |
| Accountancy fees | 1,052 | | 1,384 | |
| Bank charges | 515 | | 508 | |
| Sundry expenses | 3,198 | | 3,899 | |
| | <u> </u> | | <u> </u> | |
| | 15,246 | | 19,573 | |
| | | (19,483) | | (23,681) |
| NET SURPLUS | | <u> </u> | | <u> </u> |
| | | 6,167 | | 6,481 |

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Annual report

Trustee Annual Report

Charity Name Brocagh After School Club Ltd
Charity no. 107291

This report relates to financial year: 01 August 2021 – 31 July 2023

The principal address of the charity is Ground Floor Unit, New Complex,
Castlebay Centre, 187a Mountjoy Road,
Brocagh, BT71 5DY

The following individuals were the charity trustees on the date the report was approved

Chairperson Carmel Canavan
Secretary: Michelle Scullion
Treasurer: Lorraine Jackson
Committee: Kerrie Bell
Sean Donnelly

The Charity was formed in October 2015. The Charity is governed by a Constitution.
The Charity is constituted as a trust.

The Charitable purposes of charity are to open a much needed childcare facility in Brocagh to provide after school facilities for children aged 4-12.

To further these purposes for the public benefit, we carried out the following activities:
Provided after school care for children in the local and wider community;
Arranged school collections;
Provided healthy snacks and drinks;
Supported children with social interaction, confidence building and mental health through organised sporting events, catering events, art and crafts etc...

The main achievements of Brocagh After School Club in the year were:

Brocagh After School club has continued to run its after school provision at Castlebay throughout the COVID 19 pandemic.

During the year we provided, on average, childcare for 20-24 children after school each day. We also continued to provide a holiday club and provided childcare during the holidays, 8am – 6pm, Monday – Friday. Demand has been high for this provision with a waiting list.

Our aims and objectives were met again this year as follows:

- To continue to provide high quality out of school care and play experiences for the children who currently use the club by provision of a wide range of activities suitable for all the children we have and to ensure a well-motivated and qualified staff team.
- For our club to meet all regulatory requirements and to follow good practice as far as possible.
- To continue to provide after school care to up to 24 children per day
- For the earnings made by the club in 2023 to be higher than the core running costs of the club.

The trustees have read the Commission's Public Benefit requirement statutory guidance, and have had regard to this when running the charity.

A review of the charity's financial position at the end of the year:

In the financial 2022 to 20213

The Charity had an income of £ **93,814.00** and an expenditure of £87,647.00.

There are no funds held by the charity that are materially in deficit.

Signature: 

Print Name: Carmel Canavan

Date: 31.03.2024

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Annual return

N/A

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Accounts

Brocagh After School Club
(A company limited by guarantee, not having a share capital)

Directors' Report and Unaudited Financial Statements

for the financial year ended 31 July 2022

O'Hagan, McGlinchey & Co
32/34 Dungannon Road
Coalisland
Dungannon
Tyrone
BT71 4HP

Company Number: NI632349

Brocagh After School Club
(A company limited by guarantee, not having a share capital)
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Brocagh After School Club

(A company limited by guarantee, not having a share capital)

DIRECTORS AND OTHER INFORMATION

Directors

Michelle Scullion
Carmel McCloskey

Company Registration Number

NI632349

Registered Office and Business Address

26 Magheracastle Avenue
Brocagh
Coalisland
Tyrone
BT71 5FB
Northern Ireland

Accountants

O'Hagan, McGlinchey & Co
32/34 Dungannon Road
Coalisland
Dungannon
Tyrone
BT71 4HP

Brocagh After School Club

(A company limited by guarantee, not having a share capital)

DIRECTORS' REPORT

for the financial year ended 31 July 2022

The directors present their report and the unaudited financial statements for the financial year ended 31 July 2022.

Principal Activity

The company principal activity is child minding for the local community on a non profit making basis.

The Company is limited by guarantee not having a share capital.

Financial Results

The surplus for the financial year amounted to £6,481 (2021 - £7,065).

Directors

The directors who served during the financial year are as follows:

Michelle Scullion
Carmel McCloskey

There were no changes in shareholdings between 31 July 2022 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting 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 directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board

Michelle Scullion
Director

28 March 2023

Brocagh After School Club

(A company limited by guarantee, not having a share capital)

ACCOUNTANTS' REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Brocagh After School Club for the financial year ended 31 July 2022

In accordance with our engagement letter dated 28 March 2023 and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled for your approval the financial statements of the company for the financial year ended 31 July 2022 as set on pages 6 to 10 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Brocagh After School Club, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Brocagh After School Club and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 July 2022 your duty to ensure that Brocagh After School Club has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Brocagh After School Club. You consider that Brocagh After School Club is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Brocagh After School Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

O'HAGAN, MCGLINCHEY & CO

32/34 Dungannon Road

Coalisland

Dungannon

Tyrone

BT71 4HP

28 March 2023

Brocagh After School Club

(A company limited by guarantee, not having a share capital)

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 July 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|-----------------|-----------------|
| Un Restricted Funds | | 73,432 | 63,748 |
| Expenditure | | (79,199) | (81,334) |
| Deficit before interest | | (5,767) | (17,586) |
| Restricted Funds | 3 | 12,248 | 24,651 |
| Surplus before tax | | 6,481 | 7,065 |
| Tax on surplus | 5 | - | - |
| Surplus for the financial year | | 6,481 | 7,065 |
| Total comprehensive income | | 6,481 | 7,065 |
| Retained surplus brought forward | | 28,038 | 20,973 |
| Retained surplus carried forward | | 34,519 | 28,038 |

Brocagh After School Club

(A company limited by guarantee, not having a share capital)

Company Registration Number: NI632349

BALANCE SHEET

as at 31 July 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|-----------|-----------|
| Fixed Assets | | | |
| Tangible assets | 6 | 24,742 | 11,875 |
| Current Assets | | | |
| Cash and cash equivalents | | 18,735 | 26,813 |
| Creditors: amounts falling due within one year | 7 | (8,958) | (10,650) |
| Net Current Assets | | 9,777 | 16,163 |
| Total Assets less Current Liabilities | | 34,519 | 28,038 |
| Reserves | | | |
| Income and expenditure account | | 34,519 | 28,038 |
| Equity attributable to owners of the company | | 34,519 | 28,038 |

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board and authorised for issue on 28 March 2023 and signed on its behalf by

Michelle Scullion
Director

Brocagh After School Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2022

1. General Information

Brocagh After School Club is a company limited by guarantee incorporated in Northern Ireland. 26 Magheracastle Avenue, Brocagh, Coalisland, Tyrone, BT71 5FB, Northern Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 July 2022 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006. These are the company's first set of financial statements prepared in accordance with FRS 102

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|-------------------|
| Plant and machinery | - | 15% Straight line |
| Fixtures, fittings and equipment | - | 15% Straight line |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Brocagh After School Club
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 July 2022

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

| | | |
|--|---------------|---------------|
| 3. Interest receivable and similar income | 2022 | 2021 |
| | £ | £ |
| Bank interest | <u>12,248</u> | <u>24,651</u> |

4. Employees

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2021 - 0).

5. Tax on surplus

| | | |
|--|-------------|-------------|
| | 2022 | 2021 |
| | £ | £ |
| (a) Analysis of charge in the financial year | | |
| Current tax: | | |
| Corporation tax at 19.00% (2021 - 19.00%) (Note 5 (b)) | <u>-</u> | <u>-</u> |

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the United Kingdom 19.00% (2021 - 19.00%). The differences are explained below:

| | | |
|---|----------------|----------------|
| | 2022 | 2021 |
| | £ | £ |
| Surplus taxable at 19.00% | <u>6,481</u> | <u>7,065</u> |
| Surplus before tax multiplied by the standard rate of corporation tax in the United Kingdom at 19.00% (2021 - 19.00%) | <u>1,231</u> | <u>1,342</u> |
| Effects of: | | |
| Capital allowances for period in excess of depreciation | <u>(1,231)</u> | <u>(1,342)</u> |
| Total tax charge for the financial year (Note 5 (a)) | <u>-</u> | <u>-</u> |

No charge to tax arises due to tax losses incurred.

Brocagh After School Club
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 July 2022

continued

6. Tangible assets

| | Plant and machinery | Fixtures, fittings and equipment | Total |
|-----------------------|--------------------------------|---|----------------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 August 2021 | 9,670 | 2,205 | 11,875 |
| Additions | 12,867 | - | 12,867 |
| At 31 July 2022 | <u>22,537</u> | <u>2,205</u> | <u>24,742</u> |
| Depreciation | | | |
| At 1 August 2021 | - | - | - |
| At 31 July 2022 | <u>-</u> | <u>-</u> | <u>-</u> |
| Net book value | | | |
| At 31 July 2022 | <u>22,537</u> | <u>2,205</u> | <u>24,742</u> |
| At 31 July 2021 | <u><u>9,670</u></u> | <u><u>2,205</u></u> | <u><u>11,875</u></u> |

7. Creditors
Amounts falling due within one year

| | | |
|-----------|---------------------|---------------|
| | 2022 | 2021 |
| | £ | £ |
| Bank loan | 8,333 | 10,000 |
| Accruals | 625 | 650 |
| | <u>8,958</u> | <u>10,650</u> |

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 July 2022.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

BROCAGH AFTER SCHOOL CLUB
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2022

Brocagh After School Club

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 July 2022

| | 2022 | 2021 |
|--|---------------------|---------------------|
| | £ | £ |
| Income | | |
| Unrestricted Funds | <u>73,432</u> | <u>63,748</u> |
| Expenditure | | |
| Wages and salaries | 48,719 | 48,742 |
| Staff defined contribution pension costs | 623 | 1,498 |
| Groceries and consumables | 5,746 | 9,065 |
| Activity costs | 430 | 2,135 |
| Rent payable | 2,200 | 3,120 |
| Rates | - | 409 |
| Insurance | 1,766 | 1,760 |
| Light and heat | 1,908 | 1,741 |
| Repairs and maintenance | 5,255 | 2,189 |
| Printing, postage and stationery | 2,277 | 1,050 |
| Telephone | 555 | 479 |
| Transport | 3,929 | 2,266 |
| Trips and classes | - | 1,280 |
| Accountancy | 1,384 | 1,661 |
| Bank charges | 508 | 350 |
| General expenses | 3,899 | 3,589 |
| | <u>79,199</u> | <u>81,334</u> |
| Restricted Funds | | |
| Bright Start Grants | 3744 | 2808 |
| Other Grants | <u>8504</u> | <u>21843</u> |
| Net surplus | <u><u>6,481</u></u> | <u><u>7,065</u></u> |

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Annual report

Trustee Annual Report

Charity Name Brocagh After School Club Ltd
Charity no. 107291

This report relates to financial year: 01 August 2021 – 31 July 2022

The principal address of the charity is Ground Floor Unit, New Complex,
Castlebay Centre, 187a Mountjoy Road,
Brocagh, BT71 5DY

The following individuals were the charity trustees on the date the report was approved

Chairperson Carmel Canavan
Secretary: Michelle Scullion
Treasurer: Lorraine Jackson
Committee: Sean McCloskey
Kerrie Bell
Sean Donnelly

The Charity was formed in October 2015. The Charity is governed by a Constitution.
The Charity is constituted as a trust.

The Charitable purposes of charity are to open a much needed childcare facility in Brocagh to provide after school facilities for children aged 4-12.

To further these purposes for the public benefit, we carried out the following activities:

Provided after school care for children in the local and wider community;
Arranged school collections;
Provided healthy snacks and drinks;
Supported children with social interaction, confidence building and mental health through organised sporting events, catering events, art and crafts etc...

The main achievements of Brocagh After School Club in the year were:

Brocagh After School club has continued to run its after school provision at Castlebay throughout the COVID 19 pandemic.

During the year we provided, on average, childcare for 20-24 children after school each day. We also continued to provide a holiday club and provided childcare during the holidays, 8am – 6pm, Monday – Friday. Demand has been high for this provision with a waiting list.

Our aims and objectives were met again this year as follows:

- To continue to provide high quality out of school care and play experiences for the children who currently use the club by provision of a wide range of activities suitable for all the children we have and to ensure a well-motivated and qualified staff team.
- For our club to meet all regulatory requirements and to follow good practice as far as possible.
- To continue to provide after school care to up to 24 children per day
- For the earnings made by the club in 2022 to be higher than the core running costs of the club.

The trustees have read the Commission's Public Benefit requirement statutory guidance, and have had regard to this when running the charity.

A review of the charity's financial position at the end of the year:

In the financial 2020 to 2021.

The Charity had an income of £ **85,590** and an expenditure of £79,199.

There are no funds held by the charity that are materially in deficit.

Signature: 

Print Name: Carmel Canavan

Date: 05.04.2023

Brocagh After School Club Ltd

Northern Ireland - Charity number 107291

Annual return

Accounts prepared by O'Hagan McGlinchey & Co, Chartered Accountants.