

BURGH AFTER SCHOOL CLUB (A company limited by guarantee)

Report and Financial Statements

Year ending 30th November 2024

Company Number SC389692

Charity Number SC023616

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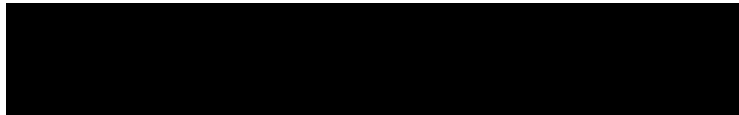
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Trustees' Annual Report

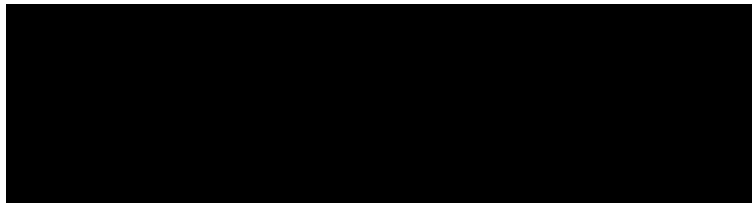
Company Information for the year ended 30th November 2024

Registered Company No:	SC389692
Scottish Charity No:	SC023616
Registered Office	Musselburgh Burgh Primary School Kilwinning Street Musselburgh EH21 7EE

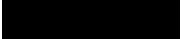
Trustees - current



Others serving during the financial period



Bank	Virgin Money 77 Bothwell Street Glasgow G2 7ER
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Independent Examiner	 Tangram Accounting 23 Clark Avenue Linlithgow EH49 7AP
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Trustees' Annual Report

Year Ended 30th November 2024

The charity trustees, who are also the directors of the company, are pleased to present their Annual Report and Financial Statements, which are prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes. Throughout this report the directors will be called trustees.

Structure Governance and Management

This Annual Report and Account document was prepared and examined on the basis that the charity's legal form was that of a Company Limited by Guarantee. However, OSCR granted permission to convert the charity to a SCIO on 19th August 2025 with the confirmation of this being received by the trustees on 20th August 2025 – the same date as the Annual Report and Accounts were approved.

The charity was previously a Company Limited by Guarantee having no share capital on 29th November 2010, and was registered with OSCR. The Company took over the activities and assets of a predecessor unincorporated association also called Burgh After School Club, which was founded on 31 August 1985. The liability of members in the event of the Company being wound up is limited to £1 each.

Membership is open to parents and carers of children attending the club. The subscription, for 2023-2024 is £25 per year.

The members elect the trustees who manage the administration of the charity. All trustees are unpaid. The trustees retire at the Annual General Meeting, and can be re-elected. The day to day running of the Club is undertaken by the Club Manager who reports to the trustees.

Details of trustees during the period and at the date of approval of the report are on Page 3. No director had any contract with the Company.

Our trustees play a vital role in making sure that the Burgh After School Club achieves its core purpose, which is: To support local parents who require affordable child care around working hours, and advance social development of children who attend the Musselburgh Burgh primary school, and those children who attend other East Lothian primary schools, by providing social and recreational activities without distinction of religion, race, sex or political opinion.

The trustees are committed to overseeing the overall management and administration of the charity. All the charity trustees are collectively responsible for the charity. No one individual charity trustee should have more power or control over the charity than the others. Charity trustees are not only responsible for their own actions; they are also responsible for the joint actions and decisions taken by the charity trustees. Charity trustees have individual and collective responsibility for the charity's reputation.

At November 2024 we employ a Club Manager who supervises 4 Practitioners. All our workers are registered with the Scottish Social Services Council (SSSC) and continue to make a commitment to work in line with the SSSC Codes of Practice.

Burgh After School Club is registered as a care service and is regulated by the Care Inspectorate. During our most recent unannounced inspection on 24 April 2018, we were assessed for: the Quality of care and support and the Quality of Staffing. We were awarded a '4-Good' grade in both areas.

Objectives and Activities

The charity's charitable objects are:

To support local parents who require affordable childcare around working hours and advance social development of children who attend the Musselburgh Burgh Primary School, and those children who attend other East Lothian primary schools, by providing social and recreational activities without distinction of religion, race, sex or political opinion.

We provide care and learning through play to primary age, school children during out of school hours and during school holidays. This takes place in the form of a breakfast club, an after-school club and a holiday club which operates during the school holidays.

We utilise the provision of facilities in the organisation of and delivery of these social and educational activities, to enhance the play experience.

We provide spaces that our children can use in their own way, and which offer variety, flexibility and, especially outdoors, challenge and natural features. The environment provides the children with appropriate challenge which enhances their strength, physical skills and abilities.

We provide the opportunity to participate in multiple areas of play including creative play, exploratory play, object play, communication play, role play, social play, rough and tumble play and locomotor play. This list is not exhaustive.

During term time our activities take place in or around our premises, however, trips within the local community or further afield are offered during our holiday clubs.

During the last year, our children participated in the following:

Term time Club activities - arts and crafts, outdoor play, loose parts play, small world toys play, den building, food prep and baking, gaming, seasonal games i.e., Halloween, Christmas, Burns night etc, board games and card games. There are resources available to participate in role play and social play where our children are acting out life skills. We have access to the school gym hall which offers additional space for our locomotor play like chase, tig, hide and seek, climbing, jumping, swinging and ball games when the weather is poor. Sessions are typically 3 hours maximum with a longer session on a Friday afternoon.

Holiday Clubs activities – the resources from our term time club remain accessible and available daily. Sessions can be up to 9 hours maximum which allows for more time to explore our community and wider world.

The children took part in a variety of activities, ranging from arts and crafts to sports, cooking, and exploring our local community. Some of the standout moments included a fun-filled trip to North Berwick beach, where the children spent the day building sandcastles, swimming in the pool, and discovering sea life in the rock pools.

Our staff also organised exciting treasure hunts in the school playgrounds and hosted our very own sports day, complete with delicious treats to enjoy afterwards. Another highlight was a cinema outing to watch *Inside Out 2*, which the children thoroughly enjoyed.

During the holidays, we made the most of our local area—visiting nearby parks, playing games at the sports centre, and enjoying a few energetic trips to local soft play venues.

Using the children's own ideas and planning, staff arranged pamper sessions featuring hair styling, makeup, and homemade spa treatments—avocado face masks were a big hit! The children also requested Lego competitions, where they built impressive large-scale models. One of the most memorable days was our children vs. staff water fun day, filled with balloons, water pistols, and bubbles.

The children also got creative in the kitchen, baking cakes and biscuits, and even trying their hand at making vegetable lasagna. To celebrate the end of the summer holidays, they made their own ice cream sundaes—a sweet way to wrap up the season!

In addition to all these planned activities, the children always had access to a wide range of toys and play areas throughout the day. These included Barbies, cars, board games, Hama Beads, loom bands, racetracks, and action figures. Role play areas like home corners and a shop encouraged imaginative play, while daily access to art materials—such as paint, glue, and boxes for junk modelling—allowed for endless creativity.

Achievements and Performance

Musselburgh Burgh Primary School provides the accommodation and facilities for the Club. The number of children attending sessions is generally between 30 to 50. We offer our services to children from neighbouring schools, and we provide a pick-up service to ensure they can attend safely.

When considering snacks and activities, the children decide what they eat and do on a weekly basis. Ideas are gathered and put into a hat and children take turns in selecting. We like to ensure that the children are involved with how they spend their time at our club.

We are working towards 100% of our Club employees having completed the relevant qualifications for their post, to continue to be able to register with the SSSC. This will be completed by 2027.

Whilst we continue to consider the impact of the cost of living on our families, we have made the decision that we must look at increasing our fees as the losses are becoming unsustainable for the Club. We will continue to manage this risk accordingly.

We are always conscious of the pressures facing our children's parents and we do what we can to help them juggle work and childcare. Our parents are reassured that their children can learn new skills and make friends, whilst also being looked after in a safe environment.

We are mindful that the club can play an important role in enhancing educational attainment in children and we are keen to provide support to improve their overall development. We are mindful that the club can play an important role in enhancing educational attainment in children and we are keen to provide support to improve their overall development.

Financial Review

The accounts cover the year ended 30th November 2024: the comparative figures cover the year ended 30th November 2023.

The results for the period are set out in the accounts and the club had a net deficit of £8,819 (2023 net income of £5,306) decreasing the amount of unrestricted funds held at the year-end from £18,694 at 30th November 2023 to £9,875 at 30th November 2024.

The charity has a policy of carrying 3 months expenditure in reserves, which would amount to approximately £25,000. The unrestricted fund balance carried forward to 2025, of £9,875 falls short of this target. Trustees are content that the decision to freeze fees this year is the main cause for this deficit and will look to manage this risk and improve the club's financial position over the next 12 months.

The charity aims to continue to provide clubs in the future.

Statement on Risk

The directors have assessed the major risks to which the charity is exposed and are establishing measure to mitigate those that are identified as a result.

Independent Examiner

During the period the directors appointed [REDACTED] FCIE CCFA CIPFA (Affil.) of Tangram accounting, 23 Clark Avenue, Linlithgow, EH49 7AP as the Independent Examiner.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Burgh After School Club for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of those resources for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

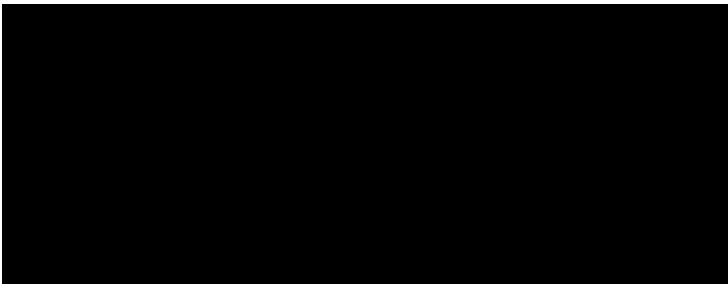
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Exemptions

The trustees have prepared this report in accordance with the provisions of Part 15 of the Companies Act applicable to companies subject to the small companies' regime.

This report was approved by the trustees on 20th August 2025

And signed on their behalf by:



Independent Examiner's Report

to the Trustees of Burgh After School Club

I report on the statement of account of the charity for the year ended 30th November 2024, the financial statements for which are set out on pages 10 to 15

Respective Responsibilities of the Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of Company law) are responsible for the preparation of the accounts in accordance with the Charities and trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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 seek explanation 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, other than that given below

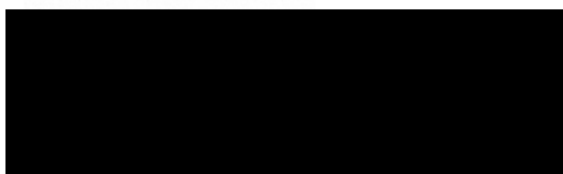
1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with accounting records comply with regulation 8 of the 2006 Accounts regulations

have not been met or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matter that has come to my attention

The committee members of the charity continue to be unsure about who the trustees and directors of the charity are, and what their responsibilities are under both Charity Legislation and Company Legislation. Action is being taken to address this issue.



Tangram Accounting 23 Clark Avenue, Linlithgow, EH49 7AP

Statement of Financial Activities

(Including the Income and Expenditure Account)

For the year ended 30 November 2024

		2024	2023
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
Income and Endowments from:	2		
Donations and Legacies		1,250	1,395
Charitable Activities		90,087	91,522
Other Trading Activities		29	39
Total Income		91,366	92,956
Expenditure on:	3		
Charitable Activities		100,185	98,262
Total Expenditure		100,185	98,262
Net Income/(Expenditure)		(8,819)	(5,306)
Transfers between funds			
Net Movement of Funds		(8,819)	(5,306)
Reconciliation of Funds			
Total funds brought forward		18,694	24,000
Total Funds carried forward		9,875	18,694

The charity only holds unrestricted funds.

All figures refer to continuing operations. There are no gains or losses other than those dealt with above.

The notes on page 12 to 15 form part of these accounts.

Balance Sheet

at 30th November 2024

		at 30 Nov 2024	at 30 Nov 2023
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
Fixed Assets			
Tangible assets	7	1	1
Total Fixed Assets		1	1
Current Assets			
Debtors	8	3,397	3,720
Cash at Bank and in Hand		8,996	18,963
Total Current Assets		12,393	22,683
Liabilities			
Creditors: Amounts falling due within one year	9	2,519	3,990
Net current Assets/(Liabilities)		9,874	18,693
Total Assets less current Liabilities		9,875	18,694
Total net assets/(Liabilities)		9,875	18,694

For the year ended 30th November 2024 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

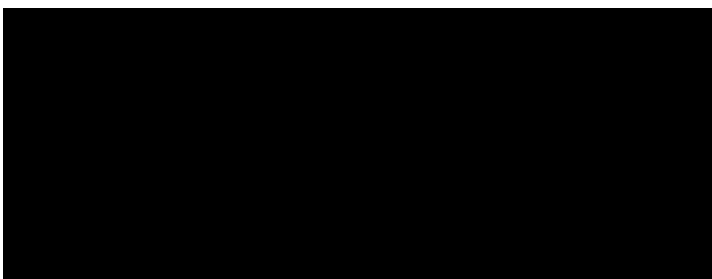
The members have not requested the Company to obtain an audit for the period in accordance with Section 476 of the Companies Act.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company requirements.

The notes on pages 12 to 15 form part of these accounts.

These accounts are approved by the directors on 20th August 2025 and signed on their behalf by



Notes to the Accounts

Year ended 30th November 2024

1) General Information

The charity is registered as a company limited by guarantee in Scotland, with Company Number: SC389692

It is a charity registered in Scotland, with OSCR, charity registration number: SC023616

The charity's registered address is: Musselburgh Burgh Primary School, Kilwinning Street, Musselburgh, EH21 7EE

2) Accounting Policies

(a) Basis of Preparation

The accounts 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) (2nd edition effective 1 January 2019) – (Charities SORP (FRS102)); the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Burgh After School Club meets the definition of a public benefit entity under FRS102.

(b) Preparation of the accounts on a going concern basis.

The charity trustees believe that there are no reasons why the accounts should not be prepared on a going concern basis.

(c) Income

Income is included in the SOFA when the charity is **entitled** to the income, it is **probable** that the income will be received, and the amount can be **measured** with reasonable accuracy.

- i. Grants and Donations, including membership fees are recognised when they are receivable.
- ii. Fees are recognised in line with the service provision.

(d) Expenditure

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation committing the charity to that expenditure. It is **probable** that settlement will be required, and the **amount** can be measured reliably. As the charity is not registered for VAT input VAT is unrecoverable and is included in the category of expenditure to which it refers.

(e) Tangible Fixed assets

Fixed assets are capitalised at cost when they have an expected useful life of over 1 year. Larger Toys and Play Equipment are depreciated on a straight-line basis over an estimated useful life of 3 years (i.e. at 33%)

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(g) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

3) Income Analysis

		2024	2023
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
Donations and Legacies			
Membership		1,250	1,395
Grants			-
Total Donations and Legacies		1,250	1,395
Income from Charitable Activities			
Club Fees		90,087	91,522
Total Income from Charitable Activities		90,087	91,522
Income from Other Trading			
Other income		-	7
Bank Cash-back		29	32
		29	39
Total Income		91,366	92,956

4) Expenditure Analysis

		2024	2023
		Unrestricted Funds	Unrestricted Funds
	Note	£	£
Gross Wages		84,759	81,495
E'er NIC		-	-
E'er Pension		1,653	1,408
Payroll, Pension Fees & Recruitment		1,722	1,628
Sessional Staff		-	75
Interest to HMRC		-	-
Staff Gifts		300	-
Food and Supplies		4,370	4,043
Toys, materials etc		1,894	2,677
Insurance		673	632
Telephone & Website		2,144	2,245
Stationery & Postage		-	-
Membership & Care Commission		625	551
Bank Charges		473	542
Uniform		-	126
Activities		486	803
Equipment		-	354
Training & University Fees		86	723
IE Fee		1,000	960
Total Expenditure		100,185	98,262

5) Trustee and Related Party Transactions

No trustees received any remunerations from the charity (2023: Nil) and no trustees received expenses from the charity (2023: Nil)

There were no related party transactions. (2023: Nil)

6) Pensions

Pension contributions are made in line with auto-enrolment legislation on a defined contributions basis.

7) Employee and Staff Costs

Staff Numbers			
		2024	2023
Average Head Count During Period		4	5
Staff Costs		£	£
Wages & Salaries (Gross)		84,759	81,495
Employer's NIC		-	-
Employer's Pension Contributions		1,653	1,408
		86,412	82,903

No employee received remuneration or other employee benefits of greater than £60,000 (2023: none).

8) Tangible fixed assets

	2024	2023
	Play Equipment	Play Equipment
	£	£
Cost		
Opening Cost	638	638
Additions		
Total Cost	638	638
Depreciation		
Accumulated Depreciation	637	637
Charge for the year		
Total Depreciation	637	637
Net Book Value		
Start of the year	1	1
End of the year	1	1

9) Debtors

	2024	2023
	Unrestricted Funds	Unrestricted Funds
	£	£
Other Debtors - HMRC	1,776	1,776
Salaries paid in advance to EL	1,621	1,944
Total Debtors	3,397	3,720

10) Creditors

	2024	2023
	Unrestricted Funds	Unrestricted Funds
	£	£
HMRC	1,310	1,145
Pension Payments due	209	205
Other Accruals (IEFee)	1,000	2,640
Total Creditors	2,519	3,990