

Boomerang Out of School Care Club

Annual Report & Financial Statements

For the Year Ended 31st March 2021



Scottish Charity No SC047782

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Trustees' Annual Report

For the Year Ended 31st March 2021

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st March 2021.

Reference & Administrative Information

Charity Name

Boomerang Out of School Care Club

Charity No SC047782**Address**

Douglas Community Centre, Balmoral Avenue, Dundee, DD4 8SD

Current Trustees

██████████	Chairperson
██████████	Treasurer
██████████	Secretary
██████████	Ordinary Member
██████████	Ordinary Member

Other Trustees who served during the year

No other trustees served during the year

Structure Governance & Management

Constitution

The Charity is governed by its constitution which was adopted when the club was opened in July 1995. It was granted charitable status and became a SCIO (Scottish Charitable Incorporated Organisation) in September 2017.

Appointment of Trustees

The management committee, who meet no less than 4 times per annum, are the charity's trustees. Membership of the management committee is open to all parents and guardians of children using the service.

Trustees are elected at the Annual General Meeting which is normally held in June. Under the constitution, there must be no more than 10 elected members who serve for one year with re-election required thereafter, they shall not serve for more than 3 years. The trustees may fill casual vacancies by co-option.

Management

The trustees are responsible for the strategic direction and governance of the Club, whilst day-to-day running is delegated to the Club Manager, who is a paid member of staff. The club also employs playworkers who work each day with volunteers helping if requested. The Club Manager attends the trustee meetings to give a report and discuss progress and development.

The trustees are responsible for approving policies and are aware of their legal responsibilities including SCSWIS registration, comprehensive insurance, health and safety, safe recruitment etc. All staff members and volunteers have enhanced disclosures which are renewed under the Protection of Vulnerable Groups (PVG) Scheme.

Objectives & Activities

Charitable purposes

The objects of the club are to promote the care and education of children in need of care during out of school hours and school holidays including in-service days.

The club is open to children from Claypotts Castle Primary School and St Pius RCS before and after school and any child during school holidays and in-service days.

The club promotes the provision of facilities for the recreation & leisure-time occupation of children in the interests of social welfare with the object of improving conditions of life.

The club aims to:

- ❖ provide primary school age children a safe and stimulating environment in which they will feel happy and secure.
- ❖ encourage the children to explore, appreciate and respect their environment.
- ❖ provide opportunities to stimulate the children's interest and imagination.
- ❖ provide an interesting range of activities and provide positive images of ethnic minorities and cultures.
- ❖ treat all children as individuals and with respect.
- ❖ encourage good relationships with parents and carers with an open door policy.

Activities

The club offers a varied and interesting range of activities to stimulate and develop the children. These activities include arts and crafts, reading, tabletop activities, board games, music, drama and interactive games.

The club operates from the community centre during term time where we are able to offer a variety of physical activities and outdoor play.

The holiday and in-service day programmes offer the service users an exciting programme including full day and half day trips to a variety of places in the local area and further afield.

Achievements & Performance

This year since March 2020 and 2021, Covid had an impact on the service. We were closed due to lockdown since March 2020 and re-opened in August 2020. We operated the service up until December 2020 and decided to go back into furlough due to the lack of need for the service. During this period we only had 1-4 children in per day.

Financial Review

The principal funding source of the charity is the weekly fees received from service users. Additional income is generated through fundraising activities and grant applications during the year.

Receipts on the unrestricted fund were £18,247 (2020 - £54,222) and £19,750 (2020 - £0) on the restricted funds. Payments for the year from unrestricted funds were £22,253 (2020 - £54,543) and £19,750 (2020 - £0) from restricted funds. Operating in an area of deprivation, being closed due to COVID and reduced users of the service has resulted in a deficit of £4,006.

The trustees are again implementing a strict financial management procedure to meet the ongoing activities of the charity.

Reserves Policy

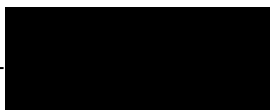
The trustees' policy is to maintain reserves at around 2-3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. At the end of the year the club has unrestricted reserves of £4,471.

Plans for Future Periods

We are looking at the need for the service in the area to decide on the future of the club.

Approved by the trustees on 15th December 2020 and signed on their behalf by:


Chair



Independent Examiner's Report

For the Year Ended 31st March 2021

Independent Examiner's Report to the Trustees of Boomerang Out of School Club

I report on the financial statements of the charity for the year ended 31st March 2021, which are set out on pages 7 to 10.

Respective responsibilities of Trustees 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

██████████ (Book Keeper)

██████████

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23rd October 2021

Statement of Receipts and Payments –
For the Year Ended 31st March 2021

Receipts	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Voluntary Receipts		-	-	-	-
Donations & Gift Aid		-	-	-	-
Grants	4	12,872	19,750	32,622	-
Fund Raising		-	-	-	-
Bank Interest		-	-	-	-
Other		-	-	-	541
Receipts from Charitable Activities		-	-	-	-
Dundee Council – Rent & Staff Costs repaid		-	-	-	8,942
Dundee Council – Compensation		-	-	-	3,000
Fees		5,375	-	5,375	41,739
		18,247	19,750	37,997	54,222
Total Payments					
Cost of Fund Raising		-	-	-	-
Cost of Charitable Activities	5	21,000	19,750	40,750	54,169
Governance Costs	6	160	-	160	160
Purchase of Equipment		1,093	-	1,093	214
		22,253	19,750	42,003	54,543
Surplus/(Deficit) for the year		(4,006)	-	(4006)	(321)

Statement of Balances – As at 31 March 2021

Funds Reconciliation	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Start Balance at 31/03/19	11,100	-	11,100	11,421
Surplus/(Deficit) for year	(4,006)	-	(4,006)	(321)
Cash at Bank & In Hand – 31/03/2021	7,094	-	7,094	11,100

Bank & Cash Balances	Total 2021	Total 2020
Bank Account	4,471	11,445
Cash & Cheques in Hand	2623	(345)
Cash in Hand	-	-
	7,094	11,100

Other Assets

Computer equipment, Gaming console, toys & equipment	1811	1,552
Furniture & equipment	845	745
Trade Debtors – Fee Arrears	170	654
HMRC – Job Retention Scheme	3,094	-
		2,951

Liabilities

Inland Revenue – PAYE	472	345
Other Creditors – Advance Fees	-	1,469
Governance Cost	160	160
Total		1,974

The Group has no other material liabilities, contingent liabilities or obligations.

The Notes on page 9 &10 form an integral part of these accounts.

Approved by the trustees on **15th December 2020** and signed on their behalf by:-

Chair



Notes to the Accounts – For the Year Ended 31 March 2021

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

The Club's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or to any connected persons during the year. No expenses were paid to any charity trustee during the year.

4. Grants Received	Unrestricted	Restricted	Total	Total
	Funds	Funds	2021	2020
Cobra Resilience Fund	8,962	-	8,962	-
Dundee City Council (COVID grants)	3,910	-	3,910	-
HMRC Job Retention Scheme	-	19,750	19,750	-
	12,872	19,750	32,622	-

5. Cost of Charitable Activities	Unrestricted	Restricted	Total	Total
	Funds	Funds	2021	2020
Wages & National Insurance	19,776	19,750	39,525	49,182
Play Materials	19	-	19	218
Catering & Consumables	303	-	303	534
Staff/Volunteer Expenses (inc. training)	20	-	20	292
Insurance	195	-	195	274
Trips & Activities	67	-	67	296
Phone & Internet	40	-	40	82
Postage, Stationery & Telephone	82	-	82	45
Registration & Membership Costs	17	-	17	17
Clothing Costs	373	-	373	-
Rent	-	-	-	2,500
Other	108	-	108	729
	21,000	19,750	40,750	54,169

6. Governance costs

Annual Accounts & Independent examination

**Total
2021**Total
2020**160**

160

160

160