

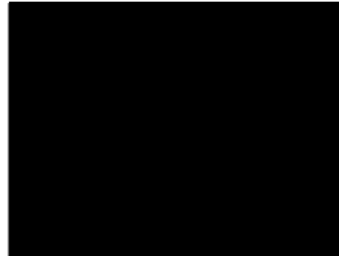
**BRIGHT SPARKS SCIO**  
**OFFICE BEARERS' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

Bright Sparks SCIO  
King George V Park, Bonnyrigg, Midlothian, EH19 2AD

Scottish Charity No. SC049901

**LEGAL AND ADMINISTRATIVE INFORMATION**

OFFICE BEARERS



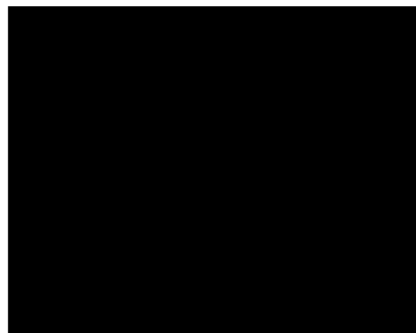
CHARITY NUMBER

SC049901

PRINCIPAL ADDRESS

Bright Sparks SCIO  
King George V Park  
Bonnyrigg  
Midlothian  
EH19 2AD

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 2025

The Office Bearers present their report and accounts for the year ended 31<sup>st</sup> March 2025.

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 SCIO 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 2025

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.

Chairperson's Report – Annual General Meeting

Dear Members,

It is my pleasure to present the Chairperson's Report . This has been a year of changes, and I am proud of the resilience and commitment shown by everyone involved in our organisation.

Acknowledgments

I would like to thank my fellow board members for their guidance and dedication, our staff for their professionalism and hard work, and our volunteers and members for their invaluable contributions. Without this collective effort, our achievements would not have been possible.

Review of the Year

The biggest challenge we have faced is the reduction in numbers in the 0-5 years ASN services. This reduction is due to children receiving full nursery placements now. We have now opened up the centre for morning community sessions. We now have 1 ASN session and 4 community sessions. These sessions have proved to be very popular.

We have introduced a new parent/carer led youth club in the evening to provide access to children on the waiting list for a youth club place. It also gives parents a chance to meet each other and receive support from each other.

Other services have remained the same. The Youth Clubs are very popular as well as the family trips and theatre shows which we offer to parents/carers at a reduced price.

### Financial Snapshot

The financial position of the organisation remains stable, thanks to prudent management and ongoing support from our members, funders, and partners. Full details are available in the Treasurer's Report.

### Legal changes for charities

From 1 April 2025, PVG membership became a legal requirement for all regulated roles with children and protected adults.

Holding a position of responsibility in an organisation which has as one of its main purposes the provision of benefits for or to children, requires all trustees to hold a PVG.

Bright Sparks SCIO trustees all hold the relevant disclosure or PVG required under the new law.

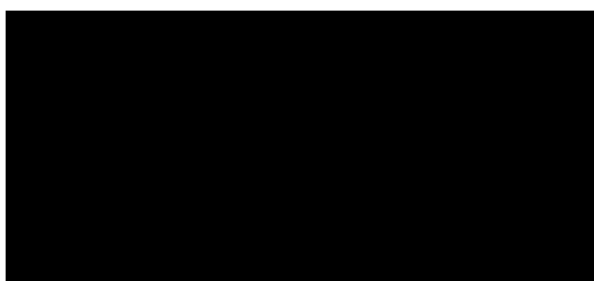
### Looking Ahead

As we move into the coming year, our focus will be on making sure Bright Sparks remains sustainable and accessible to all families

We are confident that with continued collaboration and innovation, we can achieve even greater impact.

In closing, I wish to once again thank all who contribute to the success of this organisation.

Sincerely,



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

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025 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.

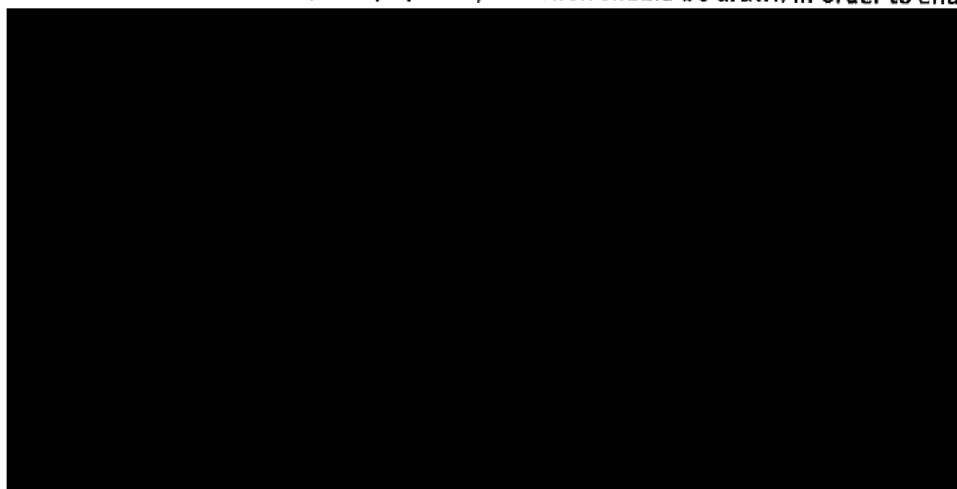
BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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



## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Designated</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2025</u>	<u>Total</u> <u>2024</u>
		£	£	£	£	£
<u>Incoming Resources from Generated Funds</u>						
Donations	2	8,277	-	9,565	17,842	21,427
Carer Contributions to Holidays/Activities		-	-	-	-	1,405
Hire of Centre		12,498	-	-	12,498	6,800
Playgroup Fees		56,076	-	-	56,076	51,822
Tuck Shop, Tea & Coffee		-	-	-	-	377
Grant – Robert Trust		-	-	12,000	12,000	-
Grant – Peoples Postcode Lottery		-	-	-	-	25,000
Grant – NWH Group		-	-	800	800	-
Grant - Blackrock		-	-	-	-	8,034
		76,849	-	22,365	99,214	114,865
<hr/>						
TOTAL INCOMING RESOURCES		76,849	-	22,365	99,214	114,865



STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE

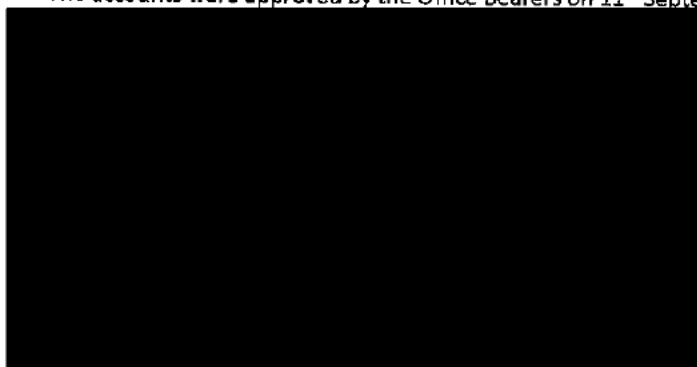
ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025 (CONTINUED)

Note	<u>Unrestricted</u> <u>Funds</u>	<u>Designated</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2025</u>	<u>Total</u> <u>2024</u>
	£	£	£	£	£
<u>Resources Expended</u>					
Transport Costs	-	-	-	-	1,485
PAYE/Staff Costs	52,379	-	23,412	75,791	79,773
Direct Expenses	2,827	-	2,058	4,885	8,455
Legal fees	50	-	-	50	215
Training, Memberships	473	-	-	473	249
Outings/Entertainment	25,016	-	-	25,016	26,152
Insurance	1,665	-	-	1,665	1,658
Accountancy Fees	780	-	-	780	720
Tea, Coffee, Food etc & Cleaning Supplies	-	-	-	-	971
Depreciation	-	2,875	-	2,875	3,307
Stationery & Admin Costs	332	-	-	332	264
Telephone, Email & Office Equipment	3,063	-	-	3,063	4,043
Repairs & Renewals	2,179	-	-	2,179	1,126
Miscellaneous	164	-	-	164	4
TOTAL RESOURCES EXPENDED	89,467	2,875	25,470	117,812	128,421
Net Income/(Expenditure) for the Year/Net Movement in Funds	-12,617	-2,875	3,105	-18,598	-13,556
Fund Balances Brought Forward	102,211	17,335	5,664	125,210	138,766
Transfers Between Funds	-	-	-	-	-
Fund Balances at 31st March 2025	89,594	14,460	2,559	106,612	125,210

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets			
Charitable Buildings	1.3	16,817	19,225
Current Assets			
Cash at Bank and in Hand		89,896	105,862
Customer Accounts Receivable		-	480
Creditors			
Creditors; Amounts Falling Due Within One Year	4	102	357
Net Current Assets		89,794	105,985
Total Assets Less Current Liabilities		106,611	125,210
CAPITAL ACCOUNT			
Balance at Beginning		125,209	138,766
Profit/(Loss) for the Year		-18,598	-13,556
		106,611	125,210

The accounts were approved by the Office Bearers on 11<sup>th</sup> September 2025



## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

### 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.

2 <u>Donations</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2025</u> £	<u>Total</u> <u>2024</u> £
Tides Foundation	-	7,440	7,440	-
Tesco	-	1,125	1,125	-
Turnstile Events	3,575	-	3,575	3,500
Scottish Lotto	-	1,000	1,000	-
Bank of Scotland	500	-	500	-
Charities Trust	171	-	171	207
Other	4,031	-	4,031	4,483
Edinburgh Airport	-	-	-	3,379
Tartan Army	-	-	-	3,000
Sers Energy	-	-	-	1,130
Durty Events	-	-	-	1,127
BlackRock	-	-	-	3,559
Ross Yuill	-	-	-	1,043
	<u>8,277</u>	<u>9,565</u>	<u>17,842</u>	<u>21,427</u>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

3 Designated & Restricted Funds

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

	<u>Balance At</u> <u>2024</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Resources</u> <u>Expended</u> £	<u>Balance</u> <u>At 2025</u> £
Bright Sparks - Outdoor Projects*	17,335	-	2,875	14,460
Outdoor and Summer Projects	5,664	-	3,972	1,692
Operational costs and activities	-	19,440	19,440	-
Sensory Toys and resources	-	2,925	2,058	867
	<u>22,999</u>	<u>22,365</u>	<u>28,345</u>	<u>17,019</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.

NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH 2025

Creditors: Amounts Falling Due  
Within One year

	<u>2025</u>	<u>2024</u>
4		
PAYE & NIC	-	239
Pensions	102	118
	<hr/>	<hr/>
	102	357
5		
<u>Office Bearers</u>		

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

6 Employees

Bright Sparks SCIO employed 12 people during the year and were supported by a further 25 volunteers, including the 4 office bearers who are also volunteers.