

REGISTERED COMPANY NUMBER: SC238421 (Scotland)
REGISTERED CHARITY NUMBER: SC030280

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2012
for
ST. ROCH'S CHILDCARE SERVICE



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St. Roch's Childcare Service

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for the Year Ended 31 March 2012

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ST. ROCH'S CHILDCARE SERVICE

Report of the Trustees for the Year Ended 31 March 2012

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC238421 (Scotland)

Registered Charity number
SC030280

Registered office
Unit W14
141 Charles Street
Glasgow
Strathclyde
G21 2QA

Trustees



M J Jones	
J McCormick	- resigned 12.12.11
S Stevenson	- resigned 9.12.11
E McDougall	- resigned 9.12.11
P Cole	- resigned 8.8.11
Mrs F Todd	- resigned 12.9.11
Ms A F Umeh	
N Devlin	- resigned 12.3.12
D Mundy	- appointed 11.2.12
J Mundy	- appointed 11.2.12
Ms M Docherty	- appointed 11.2.12
C Gallacher	- appointed 11.2.12
K Kaddour	- appointed 11.2.12
F Kaddour	- appointed 11.2.12
D Black	- appointed 11.2.12
C O'Hara	- appointed 11.2.12
H Hunter	- appointed 8.10.11

Company Secretary

Senior Statutory Auditor
Robert Pollock BA CA

Auditors
Sharles, Chartered Accountants
Statutory Auditors
29 Brandon Street
Hamilton
ML3 6DA

Bankers
Clydesdale Bank
66 Queen Street
Glasgow
G1 3DS

ST. ROCH'S CHILDCARE SERVICE

Report of the Trustees for the Year Ended 31 March 2012

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the charitable company ('the charity') are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association there are two categories of trustee; Member trustees and Co-opted trustees. The minimum number of trustees is 5, and the maximum number of trustees is 9 out of which no more than 3 can be Co-opted trustees. Member trustees can be appointed at any time but must retire at the first general meeting following appointment. In addition at each annual general meeting the two member trustees who have been longest in office since they were last appointed shall retire from office. Member trustees may be re-appointed at the annual general meeting. Co-opted trustees can be appointed at any time but must vacate office at each annual general meeting. Following the annual general meeting, the Member trustees may re-appoint Co-opted trustees.

Induction and training of new trustees

New Trustees meet with the Chairperson and the Officer in Charge to discuss the function of the board and the roles and responsibilities of office bearers and members. Background information is available on the organisational structure and the service provision. Minutes of the previous three meetings are reviewed and others are available on request. Format and frequency of meetings is discussed and a schedule of planned meetings is provided. We have developed a new induction policy for members.

Organisational structure

The board of trustees, who meet bi-monthly, administers the charity. The board may delegate powers to any committee consisting of one or more trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Training has been provided to members regarding this and a risk analysis completed.

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ST. ROCH'S CHILDCARE SERVICE

Report of the Trustees for the Year Ended 31 March 2012

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- * To advance education through:
 - The provision and supervision of learning-orientated activities for school and pre-school children, and primarily those resident within the area served by North Glasgow Community Planning Area ("the Operating Area")
 - The provision of care, guidance, instruction, activities and support directed towards addressing the special educational needs of school and pre-school children (and primarily those resident within the Operating Area) who come from a home environment and/or single parent family that is disadvantaged by way of its economic circumstances and/or social isolation.
- * To promote and/or provide training in the skills associated with the care and supervision of school and pre-school children (and primarily those resident within the Operating Area)
- * To relieve poverty particularly among the residents of the Operating Area, in particular (but without prejudice to that generality)
 - by releasing poor individuals (whether parents or guardians) having the care of school and/or pre-school children to attend training courses and programmes which are directed towards the acquisition of skills which will assist such individuals in obtaining employment; or
 - by allowing poor individuals (whether parents or guardians) having the care of school and/or pre-school children to maintain themselves in paid employment.
- * To promote, conduct and/or support such other charitable projects and programmes for the benefit of the community within the Operating Area as the trustees may consider appropriate from time to time.

In furtherance of these objects, but not otherwise, the charity shall have the following powers:

- * To promote, establish, develop, operate and/or support nursery and/or childcare facilities within the Operating Area, which may include (without prejudice to that generality) extended daycare for children of pre-school age, out-of-school childcare projects, breakfast clubs, and school clubs.
- * To advise in relation to, prepare, organise and/or conduct, educational and training courses and programmes.
- * To provide advice and support to people wishing to relieve their poverty through self-employment in the field of childcare services.
- * To promote, construct, establish and/or manage a centre providing facilities for childcare, and accommodation for public and third sector organisations and agencies which provide services which are of benefit to the community within the Operating Area.
- * To stimulate the formation of, and support, community groups and other bodies operating within the voluntary sector whose activities further the aims of the company or are otherwise directed towards some charitable purpose.
- * To design, prepare, publish and/or distribute information packs, leaflets, books, newsletters, magazines, posters and other publications, audio and video recordings, multi-media products and display materials, and to establish and maintain websites and other electronic means for sharing information.
- * To carry on any other activity which may be advantageously carried on in connection with any of the objects of the charitable company.

ST. ROCH'S CHILDCARE SERVICE

Report of the Trustees for the Year Ended 31 March 2012

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We continue to operate from two sites within the 'Royston Corridor' providing childcare from six weeks to the first year of secondary education. The provision of services currently on offer is as follows:

- i) Charles Street
 - 64 places 0-5 years.
- ii) Royston Primary School
 - 72 out of school care places covering Primary 1 to Primary 7.
- iii) We have been successful in securing a three year grant from Big Lottery to employ two staff to deliver an initiative from the Milburn Centre and two outreach locations. The initiative incorporates the following three strands:
 - 1. Establish a parent and toddler group and deliver Triple P (promoting positive parenting).
 - 2. Establish a committee to continue with the parent and toddler group beyond the grant period.
 - 3. A fund to meet the cost of three part time nursery/out of school care places for identified families that require immediate short term assistance to avert crisis.

FINANCIAL REVIEW

Reserves policy

St. Roch's Childcare Service continues to operate as a social economy organisation. Receiving grants on a year to year basis, reserves are not built up or created. At the start of each financial year, funding streams are in place to support that year's budgeted expenditure. When we know how much grant we have been awarded we set the fees to meet the difference in running costs.

Our aim is to provide high quality childcare and therefore we must continually review and update our policies and procedures and staff skills. Health and Safety is now on the agenda for meetings at every level; Board and senior staff meetings, team leader and planning meetings. This ensures that the organisation takes account of all safety issues and meets National Care Standards and any changes in legislation.

Investment policy and objectives

Under the memorandum and articles of association, the charity has the power to make any investment, which the trustees see fit.



ST. ROCH'S CHILDCARE SERVICE

Report of the Trustees for the Year Ended 31 March 2012

FUTURE DEVELOPMENTS

Play at Our Place is a Big Lottery funded initiative, which will service the Royston area. We have been given funding for three years to provide a service which will be split into three strands. The three strands are:

- Parent & Toddler group
- Parental support (including Triple P)
- Respite Care (short term)

The parent & toddler group will give the parents time to spend with their children in a safe and stimulating environment where they can engage with them through play experiences. The vision is that the parents will develop skills to empower them to take ownership of the group and at the end of the three years they will take over and run the play group on their own.

The parental support element to the initiative will help parents to identify areas of need in their lives relating to them and their children. With help from the Family Support Workers they will be able to work through issues affecting their day to day lives which in turn will make their lives more enriching. This could be attending courses to boost their self esteem, confidence, cookery classes, beauty therapy, literacy and numeracy etc. The Family Support Workers who are trained in Triple P will identify parents who would benefit from the Triple P programme; this could be done on a one to one basis or in a group setting.

Play at our Place has funding for three part time nursery/OSC short term respite places for families who are experiencing crisis. This could be a death in the immediate family, hospitalisation of a family member or something that in the short term could have a negative impact on their lives. The place would only be offered on a short term basis (six weeks), to give the family an opportunity to deal with their situation and give them a bit of time to return to their usual routine. During this period the Family Support Workers would liaise with the nursery/OSC where the child is placed and also offer support to the parent/s experiencing crisis.

Play at Our Place can only offer this service to residents of the Royston area as per remit for Big Lottery funding.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of St. Roch's Childcare Service for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial 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 resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

ST. ROCH'S CHILDCARE SERVICE

Report of the Trustees
for the Year Ended 31 March 2012

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Charles, Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

ON BEHALF OF THE BOARD:



M J Jones - Trustee

13 August 2012



Report of the Independent Auditors to the Trustees and Members of
St. Roch's Childcare Service

We have audited the financial statements of St. Roch's Childcare Service for the year ended 31 March 2012 on pages nine to seventeen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 18 to the financial statements

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

Report of the Independent Auditors to the Trustees and Members of
ST. ROCH'S CHILDCARE SERVICE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees.



Robert Pollock BA CA (Senior Statutory Auditor)
for and on behalf of Sharles, Chartered Accountants

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

29 Brandon Street

Hamilton

ML3 6DA

Date: 13/08/12



ST. ROCH'S CHILDCARE SERVICE

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2012**

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	11,805
Activities for generating funds	3	1,096	-	1,096	-
Investment income	4	10	-	10	9
Incoming resources from charitable activities					
Childcare	5	<u>422,141</u>	<u>223,678</u>	<u>645,819</u>	<u>670,929</u>
Total incoming resources		423,247	223,678	646,925	682,743
 RESOURCES EXPENDED					
Charitable activities					
Childcare	6	394,850	233,045	627,895	661,345
Governance costs	9	<u>57,375</u>	<u>10,000</u>	<u>67,375</u>	<u>59,709</u>
Total resources expended		452,225	243,045	695,270	721,054
 NET INCOME/(EXPENDITURE) FOR THE YEAR					
		(28,978)	(19,367)	(48,345)	(38,311)
 RECONCILIATION OF FUNDS					
Total funds brought forward		(1,637)	73,985	72,348	110,659
 TOTAL FUNDS CARRIED FORWARD		 <u>(30,615)</u>	 <u>54,618</u>	 <u>24,003</u>	 <u>72,348</u>

The notes form part of these financial statements

ST. ROCH'S CHILDCARE SERVICE

Balance Sheet
At 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
FIXED ASSETS					
Tangible assets	13	11,374	36,993	48,367	94,090
CURRENT ASSETS					
Debtors	14	20,571	-	20,571	16,273
Cash at bank and in hand		<u>2,957</u>	<u>61,845</u>	<u>64,802</u>	<u>73,372</u>
		23,528	61,845	85,373	89,645
CREDITORS					
Amounts falling due within one year	15	(65,517)	(44,220)	(109,737)	(111,387)
NET CURRENT ASSETS/(LIABILITIES)		<u>(41,989)</u>	<u>17,625</u>	<u>(24,364)</u>	<u>(21,742)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(30,615)</u>	<u>54,618</u>	<u>24,003</u>	<u>72,348</u>
NET ASSETS/(LIABILITIES)		<u>(30,615)</u>	<u>54,618</u>	<u>24,003</u>	<u>72,348</u>
FUNDS	17				
Unrestricted funds				(30,615)	(1,637)
Restricted funds				<u>54,618</u>	<u>73,985</u>
TOTAL FUNDS				<u>24,003</u>	<u>72,348</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 13 August 2012 and were signed on its behalf by:



M J Jones -Trustee

The notes form part of these financial statements

ST. ROCH'S CHILDCARE SERVICE

Notes to the Financial Statements for the Year Ended 31 March 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Where an incoming resource has been received by the charity for which the entitlement does not exist at the balance sheet date this income is not recognised as an incoming resource on the Statement of Financial Activities but is reflected as deferred income within liabilities on the balance sheet.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. The charity is not registered for VAT and therefore all expenditure is shown gross of any irrecoverable VAT.

Allocation and apportionment of costs

Most costs are allocated directly to an activity cost category. Staff costs which cannot be directly attributed to one activity cost category are allocated using an estimated time basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Land and buildings	- over period of lease
Plant and machinery etc	- 25% on cost and 25% on reducing balance

Leasehold improvements are depreciated over 5 years being the initial term of the lease. The charity has an option to renew the lease at the end of this initial term.

Individual assets costing £2,000 or less are not capitalised but are charged to the Statement of Financial Activities in the period in which they were purchased.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

ST. ROCH'S CHILDCARE SERVICE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2012**

2. VOLUNTARY INCOME

	2012	2011
	£	£
Donations	-	4,005
Grants	-	7,800
	<u>-</u>	<u>11,805</u>

Grants received, included in the above, are as follows:

	2012	2011
	£	£
Other grants	<u>-</u>	<u>7,800</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2012	2011
	£	£
Fundraising events	<u>1,096</u>	<u>-</u>

4. INVESTMENT INCOME

	2012	2011
	£	£
Bank interest receivable	<u>10</u>	<u>9</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2012 Childcare	2011 Total activities
	£	£
Parental contributions	389,646	366,412
Grants	<u>256,173</u>	<u>304,517</u>
	<u>645,819</u>	<u>670,929</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Childcare	<u>387,260</u>	<u>240,635</u>	<u>627,895</u>

ST. ROCH'S CHILDCARE SERVICE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2012**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2012	2011
	£	£
Staff costs	357,972	376,670
Trips and outings	1,366	1,190
Sundry equipment	3,872	737
Room expenses	<u>24,050</u>	<u>24,021</u>
	<u><u>387,260</u></u>	<u><u>402,618</u></u>

8. SUPPORT COSTS

	Finance	Other	Totals
	£	£	£
Childcare	<u>423</u>	<u>240,212</u>	<u><u>240,635</u></u>

Support costs, included in the above, are as follows:

Finance

	2012 Childcare	2011 Total activities
	£	£
Bank charges	<u>423</u>	<u>278</u>

Other

	2012 Childcare	2011 Total activities
	£	£
Wages	106,754	112,062
Social security	7,183	8,613
Pensions	1,125	397
Rent and rates	39,251	47,556
Insurance	5,030	6,199
Light and heat	4,255	2,362
Telephone	6,244	5,242
Post, stationery and adverts	6,675	11,285
Sundries	3,745	2,580
Travel	2,739	3,262
Training	50	680
Repairs and renewals	3,835	2,284
Cleaning	3,192	4,950
Registration charges	1,172	887
Pharmacy	3,239	3,926
Depreciation of tangible fixed assets	<u>45,723</u>	<u>46,164</u>
	<u><u>240,212</u></u>	<u><u>258,449</u></u>

ST. ROCH'S CHILDCARE SERVICE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2012**

9. GOVERNANCE COSTS

	2012	2011
	£	£
Staff costs	38,354	40,357
Legal and professional	18,621	17,002
Consultancy fee	8,000	-
Auditors' remuneration	<u>2,400</u>	<u>2,350</u>
	<u>67,375</u>	<u>59,709</u>

10. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2012	2011
	£	£
Auditors' remuneration	2,400	2,350
Depreciation - owned assets	45,723	46,164
Operating leases - land & buildings	<u>30,420</u>	<u>30,420</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011.

12. STAFF COSTS

	2012	2011
	£	£
Wages and salaries	474,464	498,054
Social security costs	31,926	38,280
Other pension costs	<u>4,998</u>	<u>1,765</u>
	<u>511,388</u>	<u>538,099</u>

The average monthly number of employees during the year was as follows:

	2012	2011
Trustees	6	6
Administration	7	5
Childcare	<u>30</u>	<u>30</u>
	<u>43</u>	<u>41</u>

There are no employees with total emoluments above £60,000 in the current or previous year.

ST. ROCH'S CHILDCARE SERVICE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2012**

13. TANGIBLE FIXED ASSETS

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
COST			
At 1 April 2011 and 31 March 2012	<u>222,012</u>	<u>138,628</u>	<u>360,640</u>
DEPRECIATION			
At 1 April 2011	133,206	133,344	266,550
Charge for year	<u>44,402</u>	<u>1,321</u>	<u>45,723</u>
At 31 March 2012	<u>177,608</u>	<u>134,665</u>	<u>312,273</u>
NET BOOK VALUE			
At 31 March 2012	<u>44,404</u>	<u>3,963</u>	<u>48,367</u>
At 31 March 2011	<u>88,806</u>	<u>5,284</u>	<u>94,090</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Other debtors	<u>20,571</u>	<u>16,273</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Trade creditors	4,716	5,784
Taxation and social security	10,084	7,574
Other creditors	<u>94,937</u>	<u>98,029</u>
	<u>109,737</u>	<u>111,387</u>

16. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2012	2011
	£	£
Expiring: Between one and five years	<u>42,537</u>	<u>31,067</u>

ST. ROCH'S CHILDCARE SERVICE

Notes to the Financial Statements - continued for the Year Ended 31 March 2012

17. MOVEMENT IN FUNDS

	At 1.4.11 £	Net movement in funds £	At 31.3.12 £
Unrestricted funds			
General fund	(1,637)	(28,978)	(30,615)
Restricted funds			
Glasgow City Council	73,985	(36,992)	36,993
Play at Our Place	-	17,625	17,625
	73,985	(19,367)	54,618
TOTAL FUNDS	<u>72,348</u>	<u>(48,345)</u>	<u>24,003</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	423,247	(452,225)	(28,978)
Restricted funds			
Childcare Strategy	52,603	(52,603)	-
Fairer Scotland	139,017	(139,017)	-
Play at Our Place	32,058	(14,433)	17,625
Glasgow City Council	-	(36,992)	(36,992)
	223,678	(243,045)	(19,367)
TOTAL FUNDS	<u>646,925</u>	<u>(695,270)</u>	<u>(48,345)</u>

Restricted funds:

Childcare Strategy

These grants are specifically targeted at residents of the City of Glasgow and are given to facilitate parents and guardians into employment or into training so leading to employment.

Glasgow City Council

These capital grants were towards the fit out of new leasehold premises at Charles Street, Glasgow.

Fairer Scotland

These grants are specifically targeted at residents of the City of Glasgow and are given to facilitate parents and guardians into employment or into training so leading to employment.

Play at Our Place

This grant has been awarded by The Big Lottery Fund to set up out of school play activities.

ST. ROCH'S CHILDCARE SERVICE

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

18. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

ST. ROCH'S CHILDCARE SERVICE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	2012 £	2011 £
INCOMING RESOURCES		
Voluntary income		
Donations	-	4,005
Grants	-	7,800
	-	11,805
Activities for generating funds		
Fundraising events	1,096	-
Investment income		
Bank interest receivable	10	9
Incoming resources from charitable activities		
Parental contributions	389,646	366,412
Grants	256,173	304,517
	645,819	670,929
Total incoming resources	646,925	682,743
RESOURCES EXPENDED		
Charitable activities		
Wages	332,125	348,638
Social security	22,349	26,796
Pensions	3,498	1,236
Trips and outings	1,366	1,190
Sundry equipment	3,872	737
Room expenses	24,050	24,021
	387,260	402,618
Governance costs		
Wages	35,585	37,354
Social security	2,394	2,871
Pensions	375	132
Legal and professional	18,621	17,002
Consultancy fee	8,000	-
Auditors' remuneration	2,400	2,350
	67,375	59,709
Support costs		

This page does not form part of the statutory financial statements

ST. ROCH'S CHILDCARE SERVICE

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	2012	2011
	£	£
Finance		
Bank charges	423	278
Other		
Wages	106,754	112,062
Social security	7,183	8,613
Pensions	1,125	397
Rent and rates	39,251	47,556
Insurance	5,030	6,199
Light and heat	4,255	2,362
Telephone	6,244	5,242
Post, stationery and adverts	6,675	11,285
Sundries	3,745	2,580
Travel	2,739	3,262
Training	50	680
Repairs and renewals	3,835	2,284
Cleaning	3,192	4,950
Registration charges	1,172	887
Pharmacy	3,239	3,926
Leasehold improvements depreciation	44,402	44,402
Fixtures and fittings depreciation	<u>1,321</u>	<u>1,762</u>
	<u>240,212</u>	<u>258,449</u>
Total resources expended	695,270	721,054
Net expenditure	<u>(48,345)</u>	<u>(38,311)</u>

This page does not form part of the statutory financial statements