

The Buddies Club and Playscheme (Glasgow West)

Report and Financial Statements

for the year ended 31 March 2007

Charity number: SC024503

Company number: SC163352

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The Buddies Club and Playscheme (Glasgow West)

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The Buddies Club and Playscheme (Glasgow West)

Legal and administrative information

Charity name	The Buddies Club and Playscheme (Glasgow West)	
Charity registration number	SC024503	
Company registration number	SC163352	
Directors	E Craig K Docherty J Gillespie P Graham E Johnston F Keogh J McDonald M Runcie R Gazeley resigned 6 April 2006	
Company secretary	M J Hook M B E	
Senior management	M J Hook M B E	Development Manager
Principal office and Registered office	Netherton Community Centre 358 Netherton Road Anniesland Glasgow G13 1AX	
Auditors	Alexander Sloan Chartered Accountants 144 West George Street Glasgow G2 2HG	
Bankers	Royal Bank of Scotland plc 836 Crow Road Glasgow G13 1ET	
Solicitors	Holmes MacKillop 109 Douglas Street Glasgow G2 4HB	

The Buddies Club and Playscheme (Glasgow West)

Directors' report for the year ended 31 March 2007

The directors present their report and the financial statements of the charity for the year ended 31 March 2007

Directors

The directors of the charitable company are its Trustees for the purpose of charity law

The directors serving during the year and since the year end are detailed on page 1

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Buddies Club and Playscheme (Glasgow West) ("the charity") is a company limited by guarantee (No SC163352) and a recognised Scottish charity (No SC024503), governed by its Memorandum and Articles of Association

Appointment of Directors

Directors are elected at the Annual General Meeting, the Board having the power to co opt during the year, but all such persons may resign and stand for election at the next Annual General Meeting. In addition, one third of the directors must retire each year, but they may offer themselves for re election

Directors' induction and training

New directors take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day to day operations, in addition to clarifying their statutory responsibilities as directors of a company limited by guarantee and trustees of a charity

Organisational structure

The directors are responsible for the overall direction of the charity. The daily administration is undertaken by the Development Manager (Mrs Jane Hook) and support staff

The governance of the charity relies on the Board of management most of whom are Parent/Carer's. The consistent planning, training and hard work of the Board and staff resulted in the charity achieving Investors in People standard in September 2005. The Board intends to continue recognition of the award and encourage personnel development for the whole organisation

The charity operates from within the Nether ton Community Centre at 358 Netherton Road, Anniesland, Glasgow, G13 1AX

Risk management

The directors have assessed the major risks, financial and non financial, to which the charity is exposed and are satisfied that systems are in place to mitigate any exposure to the major risks as a result of this review

The Buddies Club and Playscheme (Glasgow West)

Directors' report for the year ended 31 March 2007

OBJECTIVES AND ACTIVITIES

Charitable Objectives

The objectives for which the charitable company is established is to

advance the education and to relieve the needs of adults and young persons of twenty five years and under (principally but not restricted to those residing in the Drumchapel, Yoker, Blairdardie, Knightswood, Kelvindale, Scotstoun and Broomhill districts of Glasgow) who by reason of mental and/or physical disability have special education needs, and

by bringing them together with their able bodied counterparts, for safe, stimulating and supervised play and general social interaction to develop their physical, mental and spiritual capacities in order that such persons might be integrated more easily into society and to that end to educate and assist the young persons through their leisure time activities and otherwise by providing a centre for meetings, classes, games and other forms of leisure time occupation and for counselling, specialist treatment and rehabilitation, all for the benefit of the adults, young persons and their families

PRINCIPAL ACTIVITIES

The principal activity of the charity in the year under review was the provision of communities based play/leisure and recreational opportunities for a range of children and young people with disabilities and additional needs thereby giving independence, choice and opportunity to be valued as individuals, thus allowing children and families to lead as normal lives as possible These activities were provided by the following services

- After School Services
- Parent Toddler Family Support
- Holiday Play Schemes
- Youth Club and themed Discos
- Sunday Club
- Outreach
- Nursery
- Winter fun
- Escort Services

Taking the charity's principal activities in turn

After School Services

This service runs Monday to Friday during term time only We have groups for children, junior and senior teens Over the last two years there has been an increase in children and young people with high level support and/or health needs Sometimes the health needs are so complex that we unfortunately cannot offer services since our staff are trained playworkers and not health professionals All who attend have much enjoyment in a warm and friendly environment

Parent Toddler/Family Support

This project now runs on Monday to Friday, from 10 00am to 12 30pm We have not only Mums but Dads and Grandparents bringing children Friendships have been forged and the groups enjoy themselves greatly A recent audit of childcare services has highlighted the need for such groups

The Buddies Club and Playscheme (Glasgow West)

Directors' report for the year ended 31 March 2007

Holiday Playschemes

These schemes cater for children and teens from the ages of 5 to 19. A large number of our young people attending these schemes require one to one support. We ran two weeks at Easter, one week at October and six weeks in the summer. Activities are varied with lots of trips out and about as well as organised in house events.

Youth Clubs

Our Youth clubs meet on Monday and Wednesday evenings. Both groups are now very busy. We continue to run themed Discos for Junior/Senior teen groups.

Sunday Club

This was our first service that started in October 1994 and continues to be in high demand. Again most children attending the club require one to one support and there is a constant waiting list.

Outreach

This new service started by Parent/Care demand was registered by the Care Commission in August 2005. This provides home based and community support. The age range for the service is from 5 to 25 years. This service had a waiting list before we could begin operations. Most families are looking for evening and weekend support. Two of our teenage girls who had outgrown other services now enjoy regular Friday evenings out with appropriate support. The continued expansion will depend on the recruitment of staff and training.

Nursery

The new nursery officially opened on 27th August 2005 accommodating children from 6 weeks to 5 years. The nursery opened with one child, who is affected by ASD. Gradually the numbers have increased and by the end of March 2007 there were thirty two children attending throughout the week. New qualified staff have been appointed and staff from other services assist at busy times. The nursery gained partnership basis with Glasgow City Council in September 2006 and we have greatly benefited from the extra support accessed. The nursery staff have participated in a range of relevant training during in service days. Our peripatetic teacher has not only been a joy to work with but has assisted staff to ensure our parent notice boards are vibrant and constantly showing what areas of the curriculum are being introduced in the day to day work of the nursery. Our biggest challenge has been the up grading of our premises to meet needs identified by the Care Commission. These have been identified and are now within the three year development plan. It is hoped that these will be completed over the next term.

Winter Fun

Due to difficulties with staffing this did not run this year. It is hoped to reintroduce this service in the future.

The Buddies Club and Playscheme (Glasgow West)

Directors' report for the year ended 31 March 2007

Escort Services

We now also provide regular escort for social work and education for children and teens attending schools, colleges and respite

Variety Club Coach

We continue to benefit greatly from 'Daisy' our Variety Club Coach, which proudly boasts the famous colours and logos of Wiseman Dairies. Thanks are also due to the Clydesdale bank and of course our own fundraising of £15,000 towards this much needed transport. This has greatly enhanced all our services. Daisy takes our children of all ages on trips and outings and is much loved. We now need to start fundraising for the next coach.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity continued to be stretched by ever increasing demand for all services. Expansion depends on appropriate funding which becomes more difficult to access for children and teens with high support needs. The key to all services and the children and teens' enjoyment is of course our excellent staff whose enthusiasm, professionalism, care and concern makes everything work well. We continued to provide appropriate staff training. Staff are now preparing for registration with the S S S C. The manager of the service has already registered and others are due to commence shortly. Sincere thanks are due to all staff, our funders and participants.

Supporters, staff and volunteers

The charity can never be self supporting due to the high level of need and support our young people require. We thank everyone who contributes to our funding. This includes not just local government sources but various charitable trusts, donations and staff fundraising. The directors particularly appreciate assistance from BBC Children in Need, The Robertson Trust, HBOS, Cash for Kids, Hilton in the community foundation and our staff fundraising team.

Sincere thanks is also extended to Glasgow City Council's Social Work Department for providing transport for our Holiday Play schemes and funding towards our Sunday Club transport with thanks also to Childcare Partnership for continuing to support our large staff training programme.

We thank our supporters, staff and volunteers for their considerable contributions during the year and look forward to their continuing support in the future.

Finally without the continued support and funding from Glasgow City Council, Childcare Partnership none of the work would be possible. Play and Leisure is vital to all children's development and we continue to support as many as possible to access fun and leisure.

FINANCIAL REVIEW

The charity had net incoming resources, (i.e. surplus), of £28,607 (2006 £82,946) for the year and has accumulated total funds of £273,588 (2006 £244,981) at the balance sheet date.

The Buddies Club and Playscheme (Glasgow West)

Directors' report for the year ended 31 March 2007

Principal funding sources

The charity's activities are funded mainly via grants from Glasgow City Council. Our thanks in particular to Childcare Partnership which helps fund staffing for After School / Sunday Club / Playschemes and youth Clubs. Funding from Sure Start support provides for the Parent Toddler and the 0-3 Nursery services, while the Big Lottery Fund provides funds for our 3-5 Nursery provision. This funding is complete in June 2007. It will be necessary to ensure sustainability of these services when this funding is complete.

Reserves policy

The directors' policy is to hold a level of reserves equivalent to approximately six months worth of operating costs. This allows sufficient funds to enable the ongoing work of the charity to be maintained.

Deficiency of funds

There were no funds in deficit at the year end.

PLANS FOR FUTURE PERIODS

The charity is working towards a number of significant developments in the coming year. The upgrading of premises to ensure the nursery meets Care Commission standards is the main priority. This will involve considerable expense and our reserves must continue to meet our identified policy. We continue to expand the Outreach service and maintaining high quality staff training to meet the regulation standards of the Scottish Social Services Council. Staff registration for this body is also high priority.

The Buddies Club and Playscheme (Glasgow West)

Directors' report for the year ended 31 March 2007

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

select suitable accounting policies and then apply them consistently,

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 charity will continue in business

The directors are responsible for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In the case of each person who is a director at the time when the directors' report is approved

so far as the director is aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and

each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In determining how amounts are presented within items in the statement of financial activities and balance sheet, the directors have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

The Buddies Club and Playscheme (Glasgow West)

**Directors' report
for the year ended 31 March 2007**

Auditors

Alexander Sloan, Chartered Accountants, were appointed auditors to the charity and a resolution proposing their reappointment will be put to the Annual General Meeting

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

This report was approved by the directors on 23 August 2007 and signed on their behalf by

M J Hook M.B.E
Secretary

A handwritten signature in black ink that reads "Madeline Jane Hook". The signature is written in a cursive style with a large, looping 'M' and a long, sweeping underline.

The Buddies Club and Playscheme (Glasgow West)

Independent auditors' report to the members of The Buddies Club and Playscheme (Glasgow West)

We have audited the financial statements of The Buddies Club and Playscheme (Glasgow West) for the year ended 31 March 2007 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members 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 as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

As described in the statement of directors' responsibilities, the charity's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 1985. We also report to you if, in our opinion, the directors' report is consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charitable company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

The Buddies Club and Playscheme (Glasgow West)

Independent auditors' report to the members of The Buddies Club and Playscheme (Glasgow West) (continued)

Opinion

In our opinion

the financial statements comply with the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006,

the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities of the state of the charitable company's affairs as at 31 March 2007 and of its incoming resources and application of resources for the year then ended,

the financial statements have been properly prepared in accordance with the Companies Act 1985 , and

the information given in the directors' report is consistent with the financial statements



Alexander Sloan
Chartered Accountants and
Registered Auditors

144 West George Street
Glasgow

23 August 2007

The Buddies Club and Playscheme (Glasgow West)

**Statement of financial activities
(Incorporating income and expenditure account)**

for the year ended 31 March 2007

		Unrestricted				
		General	Designated	Restricted	2007	2006
		Fund	Fund	Funds	Total	Total
	Notes	£	£	£	£	£
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	1,945		4,100	6,045	26,330
Activities for generating funds	3	2,685			2,685	976
Investment income	4	9,101			9,101	6,884
Incoming resources from charitable activities						
	5	136,098		212,695	348,793	350,144
Other incoming resources						
	6	500			500	1,000
Total incoming resources		<u>150,329</u>		<u>216,795</u>	<u>367,124</u>	<u>385,334</u>
Resources expended						
Charitable activities	7	(86,405)	(10,617)	(229,501)	(326,523)	(290,017)
Governance costs	8	(11,994)			(11,994)	(12,371)
Total resources expended		<u>(98,399)</u>	<u>(10,617)</u>	<u>(229,501)</u>	<u>(338,517)</u>	<u>(302,388)</u>
Net incoming/(outgoing) resources before transfers						
		51,930	(10,617)	(12,706)	28,607	82,946
Gross transfers between funds		(7,288)	5,238	2,050		
Net movement in funds		<u>44,642</u>	<u>(5,379)</u>	<u>(10,656)</u>	<u>28,607</u>	<u>82,946</u>
Reconciliation of funds						
Total funds brought forward		201,711	29,837	13,433	244,981	162,035
Total funds carried forward		<u>246,353</u>	<u>24,458</u>	<u>2,777</u>	<u>273,588</u>	<u>244,981</u>

The notes on pages 13 to 22 form an integral part of these financial statements.

The Buddies Club and Playscheme (Glasgow West)

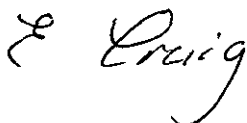
Balance sheet as at 31 March 2007

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		24,458		29,837
Current assets					
Debtors	13	69,745		18,714	
Cash at bank and in hand		201,041		213,813	
		<u>270,786</u>		<u>232,527</u>	
Creditors: amounts falling due within one year	14	<u>(21,656)</u>		<u>(17,383)</u>	
Net current assets			249,130		215,144
Net assets			<u>273,588</u>		<u>244,981</u>
Funds					
Unrestricted general fund	16		246,353		201,711
Unrestricted designated fund	17		24,458		29,837
Restricted funds	18		<u>2,777</u>		<u>13,433</u>
			<u>273,588</u>		<u>244,981</u>

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities

The financial statements were approved by the Board on 23 August 2007 and signed on its behalf by

**E Craig
Director**



**E Johnston
Director**



The notes on pages 13 to 22 form an integral part of these financial statements.

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2. Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

1.3. Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.4. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Welfare equipment	25% straight line
Admin equipment	25% straight line
Mini bus	25% reducing balance

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

2. Voluntary income

	Unrestricted				
	General	Designated	Restricted	2007	2006
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Donations	505			505	2,280
Cash for Kids	1,440			1,440	1,350
Diageo			100	100	700
The Robertson Trust			4,000	4,000	6,000
Gifts in Kind					16,000
	<u>1,945</u>	<u></u>	<u>4,100</u>	<u>6,045</u>	<u>26,330</u>

3. Activities for generating funds

	Unrestricted				
	General	Designated	Restricted	2007	2006
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Fundraising	<u>2,685</u>	<u></u>	<u></u>	<u>2,685</u>	<u>976</u>

4. Investment income

	Unrestricted				
	General	Designated	Restricted	2007	2006
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Interest received	<u>9,101</u>	<u></u>	<u></u>	<u>9,101</u>	<u>6,884</u>

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

5. Incoming resources from charitable activities

	Unrestricted				
	General	Designated	Restricted	2007	2006
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Big Lottery Fund			37,532	37,532	36,149
BBC Children in Need			7,066	7,066	12,568
Childcare Partnership			110,435	110,435	121,241
Glasgow City Council Social Work			4,950	4,950	5,975
Sure Start			31,980	31,980	33,622
Glasgow City Council Culture and Leisure					549
Fees/Registration	133,046		12,432	145,478	140,040
GCC Playscheme Grants	3,052			3,052	
Glasgow City Council			8,300	8,300	
	<u>136,098</u>	<u></u>	<u>212,695</u>	<u>348,793</u>	<u>350,144</u>

6. Other incoming resources

	Unrestricted				
	General	Designated	Restricted	2007	2006
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Employment grant	<u>500</u>	<u></u>	<u></u>	<u>500</u>	<u>1,000</u>

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

7. Costs of charitable activities

	Unrestricted			2007	2006
	General	Designated	Restricted	Total	Total
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Staff costs	34,313		199,954	234,267	216,917
Insurance	1,838			1,838	2,761
Printing, postage and stationery	5,105			5,105	5,375
Advertising	1,737			1,737	1,048
Telephone	3,624			3,624	2,416
Computer costs	605			605	125
Toys	7,717		3,196	10,913	4,967
Catering	7,651			7,651	4,474
Outings	7,905			7,905	6,735
Hall let	6,968			6,968	7,492
Volunteer expenses	654			654	363
Removal/Alteration					1,804
Investors in people					1,672
Payroll	1,944			1,944	1,358
Staff uniforms					1,088
General expenses	4,021			4,021	2,790
Repairs and maintenance			16,593	16,593	
Subscriptions	1,365			1,365	854
Training costs	958		1,300	2,258	5,071
Motor and travel costs			8,458	8,458	10,896
Bad and doubtful debts					566
Depreciation		10,617		10,617	11,245
	<u>86,405</u>	<u>10,617</u>	<u>229,501</u>	<u>326,523</u>	<u>290,017</u>

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

8. Governance costs

	Unrestricted			2007	2006
	General	Designated	Restricted	Total	Total
	Fund	Fund	Funds	Total	Total
	£	£	£	£	£
Wages and salaries	4,000			4,000	4,000
Treasurer's fees	3,000			3,000	3,000
Legal and professional					353
Accountancy	1,469			1,469	1,618
Audit	3,525			3,525	3,400
	<u>11,994</u>	<u></u>	<u></u>	<u>11,994</u>	<u>12,371</u>

9. Net incoming resources for the year

	2007	2006
	£	£
Net incoming resources is stated after charging		
Depreciation and other amounts written off tangible assets	10,617	11,245
Auditors' remuneration	3,525	3,400
Auditors' remuneration from non audit work	<u>1,469</u>	<u>1,618</u>

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

10. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were

	2007 Number	2006 Number
Employees	8	8
Sessional workers	37	36
	<u>45</u>	<u>44</u>

Employment costs

	2007 £	2006 £
Wages and salaries	228,887	212,406
Social security costs	12,380	11,511
	<u>241,267</u>	<u>223,917</u>

There were no employees who received remuneration of over £60,000 in the period

11. Directors' emoluments

	2007 £	2006 £
Remuneration and other benefits	<u>3,000</u>	<u>3,000</u>

During the year, fees totalling £3,000 (2006 £3,000) were paid to Mrs E Craig in her role as Treasurer. Provision for such payment is contained within section 58 of the charity's Articles of Association. No other expenses were paid to directors during the year.

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

12. Tangible fixed assets

	Welfare equipment £	Admin equipment £	Mini bus £	Total £
Cost				
At 1 April 2006	4,768	25,278	31,000	61,046
Additions		5,238		5,238
At 31 March 2007	<u>4,768</u>	<u>30,516</u>	<u>31,000</u>	<u>66,284</u>
Depreciation				
At 1 April 2006	4,637	18,822	7,750	31,209
Charge for the year	131	4,673	5,813	10,617
At 31 March 2007	<u>4,768</u>	<u>23,495</u>	<u>13,563</u>	<u>41,826</u>
Net book values				
At 31 March 2007		7,021	17,437	24,458
At 31 March 2006	<u>131</u>	<u>6,456</u>	<u>23,250</u>	<u>29,837</u>

13. Debtors

	2007 £	2006 £
Registration fees	2,815	927
Other debtors	23,723	10,169
GCVS (payroll advance)	43,207	7,618
	<u>69,745</u>	<u>18,714</u>

14. Creditors: amounts falling due within one year

	2007 £	2006 £
Accruals	<u>21,656</u>	<u>17,383</u>

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

15. Analysis of net assets between funds

	Unrestricted General Fund £	Designated Fund £	Restricted Funds £	Total fund £
Fund balances at 31 March 2007 as represented by				
Tangible fixed assets		24,458		24,458
Current assets	268,009		2,777	270,786
Current liabilities	(21,656)			(21,656)
	<u>246,353</u>	<u>24,458</u>	<u>2,777</u>	<u>273,588</u>

16. Unrestricted General Fund	1 Apr '06 £	Incoming £	Outgoing £	Transfers £	31 Mar '07 £
General	<u>201,711</u>	<u>150,329</u>	<u>(98,399)</u>	<u>(7,288)</u>	<u>246,353</u>

Purposes of unrestricted funds

General

To support the general activities of the charity

17. Unrestricted Designated Fund	1 Apr '06 £	Outgoing £	Transfers £	31 Mar '07 £
Designated Assets	<u>29,837</u>	<u>(10,617)</u>	<u>5,238</u>	<u>24,458</u>

Purposes of designated funds

Designated Assets

Represents the net book value of the charity's assets

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

18. Restricted Funds	1 Apr '06 £	Incoming £	Outgoing £	Transfers £	31 Mar '07 £
Sure Start		33,361	(33,361)		
Nursery	10,756	46,099	(57,881)	1,026	
Development Manager		4,000	(4,000)		
Project Leader		7,066	(7,066)		
Bill Hook Memorial	1,156				1,156
John Craig Memorial	1,521	100			1,621
Training		1,300	(1,300)		
Health and Safety		7,000	(7,000)		
Transport Fund		7,434	(8,458)	1,024	
Childcare Partnership Fund		110,435	(110,435)		
	<u>13,433</u>	<u>216,795</u>	<u>(229,501)</u>	<u>2,050</u>	<u>2,777</u>

Purposes of restricted funds

Sure Start

Sure Start funding provided via Glasgow City Council for the Parent and Toddler Family Support Project, 0 3 Nursery and related ancillary costs

Nursery

Funding is provided by Big Lottery Fund towards staff and other costs for nursery places for age 3 5 year old's

Development Manager

Funding is received from the Robertson Trust to fund the salary costs of the Development Manager

Project Leader

Funding is provided by BBC Children in Need to finance the salary costs of the Playleader/Project Leader

Bill Hook Memorial

The Bill Hook Memorial fund was set up in memory of founding member to be used as instructed by the Hook family

John Craig Memorial

The John Craig Memorial fund was set up in memory of founding member to be used as instructed by the Craig family

Training

Income was received from Glasgow City Council to help fund the training of staff members

Health and Safety

Funding was received from Glasgow City Council to help meet the cost of an upgrade to the external access to the Netherton Community Centre

Transport Fund

Income is received from Glasgow City Council Social Work and parents fees to part fund the running of "Daisy" the coach

Childcare Partnership Fund

Funding was received from the Childcare Partnership to fund wages and salaries costs

The Buddies Club and Playscheme (Glasgow West)

Notes to the financial statements for the year ended 31 March 2007

19. Funding received from Glasgow City Council

		2007	2006
		£	£
Income source	Purpose		
GCC West End Area Committee	Playscheme	3,052	1,642
Childcare Partnership	Wages and Salaries	110,435	116,247
GCC Social Work	Transport	4,950	5,975
Sure Start	Parents & Toddlers Family		
	Support, 0 3 Nursery	31,980	33,622
Childcare Partnership	I T		1,994
Childcare Partnership	Health and Safety	7,000	3,000
Glasgow City Council	First Aid Training	800	
Glasgow City Council	After School resources	500	
		<u>158,717</u>	<u>162,480</u>

20. Analysis of Fees / Registration

	Unrestricted		Restricted		
	General	Transport	Nursery	Sure Start	
	Fund	Fund	Fund	Fund	Total
	£	£	£	£	£
Fees/Registration	<u>133,046</u>	<u>2,484</u>	<u>8,567</u>	<u>1,381</u>	<u>145,478</u>