



**The Buddies Club and Playscheme (Glasgow West)**

**Report and Financial Statements**

**for the year ended 31 March 2008**

**Charity number: SC024503**

**Company number: SC163352**

# **The Buddies Club and Playscheme (Glasgow West)**

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## **The Buddies Club and Playscheme (Glasgow West)**

### **Legal and administrative information**

<b>Charity name</b>	The Buddies Club and Playscheme (Glasgow West)	
<b>Charity registration number</b>	SC024503	
<b>Company registration number</b>	SC163352	
<b>Directors</b>	E Craig K Docherty J Gillespie P Graham E Johnston F Keogh J McDonald M Runcie Dorothy Barton	Appointed 29 November 2007
<b>Company Secretary</b>	M J Hook M B E	
<b>Senior management</b>	M J Hook M B E	Development Manager
<b>Principal office and Registered office</b>	Netherton Community Centre 358 Netherton Road Anniesland Glasgow G13 1AX	
<b>Auditors</b>	Alexander Sloan Chartered Accountants 144 West George Street Glasgow G2 2HG	
<b>Bankers</b>	Royal Bank of Scotland plc 836 Crow Road Glasgow G13 1ET	
<b>Solicitors</b>	Holmes Mackillop 109 Douglas Street Glasgow G2 4HB	

## **The Buddies Club and Playscheme (Glasgow West)**

### **Directors' report for the year ended 31 March 2008**

The directors are pleased to present their report and the financial statements of the charity for the year ended 31 March 2008

#### **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. Mrs Jane Hook, Development Manager, oversees the charity's day to day operations from within the Netherton Community Centre which is rented from Glasgow City Council

The governance of the charity relies on the Board of management most of whom are Parents/Carers. 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

##### **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 2008**

#### **OBJECTIVES AND ACTIVITIES**

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
- Variety Club Coach

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 three 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 We have undertaken a range of training courses to ensure that we meet the individual needs of all who attend our services Everyone who attends continues to have much enjoyment in a warm and friendly environment

## **The Buddies Club and Playscheme (Glasgow West)**

### **Directors' report for the year ended 31 March 2008**

#### **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. We continue to promote this service as many parents bring their children to the group before they consider the more independent nursery service.

#### **Holiday Play Schemes**

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 run two weeks at Easter, one week in October and six weeks in the summer. Activities are varied with lots of trips out and about as well as organised in house events. The trips and outings are carefully planned to meet the high needs of our children and young people. Risk assessments are carried out for all trips and we often increase the level of support required on trips and outings.

#### **Youth Club and Themed Discos**

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. Several 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 2008 there were forty eight children attending throughout the week. New qualified staff have been appointed and staff from other services assist at busy times. The nursery gained partnership status 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 which areas of the curriculum are being introduced in the day to day work of the nursery. Our biggest challenge has been the upgrading of our premises to meet needs identified by the Care Commission. These have been identified and are now within the three year development plan. Most major work has now been completed.

## **The Buddies Club and Playscheme (Glasgow West)**

### **Directors' report for the year ended 31 March 2008**

#### **Winter Fun**

Once again, this could not take place as the Christmas break did not fit in with the needs of the service. It will be reviewed again next year.

#### **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 Scottish Social Services Council. The manager of the service has already registered, the nursery staff are in the process and other staff will follow as the planned registration periods roll out. Sincere thanks are due to all staff, our funders and of course, all the children and young people who attend our many services.

We continue to participate in many local and national committees. These include our local child care forum, the playscheme association, Children in Scotland and others.

#### **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, Tesco Community Trust, Cash for Kids, The Commonweal Fund, our Edinburgh team of friends and family, and our staff fundraising team.

Sincere thanks are 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 also received a very welcome grant from the Community Regeneration Fund which enabled us to bring in new families who had been waiting for services for some time.

## **The Buddies Club and Playscheme (Glasgow West)**

### **Directors' report for the year ended 31 March 2008**

Funding from the Sure Start programme keeps our 0 3 Nursery and the parent toddler family support alive. With this support we are able to offer nursery services to many vulnerable children and families based in the local area.

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**

Per the Statement of Financial Activities on page 10, the charity reported net incoming resources (i.e. surplus) of £39,304 (2007 £28,607) for the year and total funds of £312,892 (2007 £273,588) at the balance sheet date.

### **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 but fees may have to increase to ensure sustainability. Our 3 5 nursery is well on the way to being full and we hope that a full complement will make it sustainable since our financial support from the Big Lottery Fund has now finished.

### **Reserves policy**

The Directors' policy is to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level that equates to approximately six months of operating costs. Per the General Fund on page 10, the charity's unrestricted reserves at 31 March 2008 amounted to £205,633 which, although above the required level, was acceptable to the directors.

### **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 the Care Commission standards is the main priority. This will continue to involve considerable expense and our reserves must continue to meet our identified policy. We have received an Early Years Grant of £85,000 to upgrade the lift in the building which is essential for many of our service users. We continue to expand the outreach service and maintain high quality staff training to meet the regulation standards of the Scottish Social Services Council. Staff registration for this body is also high priority.

### **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



## **The Buddies Club and Playscheme (Glasgow West)**

### **Directors' report for the year ended 31 March 2008**

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 an 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 each director is aware, there is no relevant audit information (information needed by the charitable company's auditors in connection with preparing their report) of which the charitable 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 charitable 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.

#### **Auditors**

A resolution proposing the reappointment of Alexander Sloan, Chartered Accountants 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 28 August 2008 and signed on their behalf by



**M J Hook M.B.E**  
**Secretary**

## **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 2008 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 2007).

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**

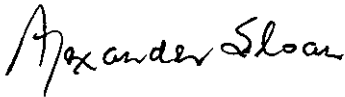
In our opinion

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 2008 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**  
**G2 2HG**

**28 August 2008**

**The Buddies Club and Playscheme (Glasgow West)**

**Statement of Financial Activities  
(Incorporating Income and Expenditure Account)**

**for the year ended 31 March 2008**

		<b>Unrestricted</b>				
		<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>2008</b>	<b>2007</b>
		<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	<b>2</b>	7,112		4,590	11,702	6,045
Activities for generating funds	<b>3</b>	1,341			1,341	2,685
Investment income	<b>4</b>	9,920			9,920	9,101
<b>Incoming resources from charitable activities</b>	<b>5</b>	135,835		270,865	406,700	348,793
<b>Other incoming resources</b>	<b>6</b>					500
<b>Total incoming resources</b>		<u>154,208</u>		<u>275,455</u>	<u>429,663</u>	<u>367,124</u>
<b>Resources expended</b>						
<b>Charitable activities</b>	<b>7</b>	(186,276)	(7,523)	(187,908)	(381,707)	(329,523)
<b>Governance costs</b>	<b>8</b>	(8,652)			(8,652)	(8,994)
<b>Total resources expended</b>		<u>(194,928)</u>	<u>(7,523)</u>	<u>(187,908)</u>	<u>(390,359)</u>	<u>(338,517)</u>
<b>Net incoming/(outgoing) resources</b>		(40,720)	(7,523)	87,547	39,304	28,607
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>246,353</u>	<u>24,458</u>	<u>2,777</u>	<u>273,588</u>	<u>244,981</u>
<b>Total funds carried forward</b>		<u><u>205,633</u></u>	<u><u>16,935</u></u>	<u><u>90,324</u></u>	<u><u>312,892</u></u>	<u><u>273,588</u></u>

**The notes on pages 12 to 21 form an integral part of these financial statements**

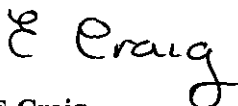
# The Buddies Club and Playscheme (Glasgow West)


## Balance Sheet as at 31 March 2008

		2008		2007	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		16,935		24,458
<b>Current assets</b>					
Debtors	12	4,169		69,745	
Cash at bank and in hand		316,724		201,041	
		<u>320,893</u>		<u>270,786</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(24,936)</u>		<u>(21,656)</u>	
<b>Net current assets</b>			295,957		249,130
<b>Net assets</b>			<u>312,892</u>		<u>273,588</u>
<b>Funds</b>					
Unrestricted Funds					
General	15		205,633		246,353
Designated	17		16,935		24,458
Restricted Funds	18		90,324		2,777
			<u>312,892</u>		<u>273,588</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 the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007)

The financial statements were approved by the Board on 28 August 2008 and signed on its behalf by

  
E Craig  
Director

  
E Johnston  
Director

The notes on pages 12 to 21 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 2008**

### **1. Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2007) 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.

Income from the fundraising activities is included in the year in which it is receivable.

Income from investments, namely bank interest, is included in the year in which it is receivable.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### **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 Activity based reporting**

The directors are of the opinion that the charity has a single activity and there is no merit in providing further analysis within the Notes to the financial statements.

# **The Buddies Club and Playscheme (Glasgow West)**

## **Notes to the financial statements for the year ended 31 March 2008**

### **1.5. 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
Minibus	25% reducing balance

### **2. Voluntary income**

	<b>Unrestricted</b>			<b>2008</b>	<b>2007</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	4,772			4,772	505
The Society of Deacons and Free Preses of Glasgow	500			500	
The Buffaloes	100			100	
Cash for Kids	830			830	1,440
Diageo					100
Tesco Charity Trust	1,500			1,500	
Commonweal Fund			4,000	4,000	
The Robertson Trust					4,000
	<u>7,702</u>	<u></u>	<u>4,000</u>	<u>11,702</u>	<u>6,045</u>

### **3. Activities for generating funds**

	<b>Unrestricted</b>			<b>2008</b>	<b>2007</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising	<u>1,341</u>	<u></u>	<u></u>	<u>1,341</u>	<u>2,685</u>

# **The Buddies Club and Playscheme (Glasgow West)**

## **Notes to the financial statements for the year ended 31 March 2008**

### **4. Investment income**

	<b>Unrestricted</b>			<b>2008</b>	<b>2007</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest received	<u>9,920</u>	<u>          </u>	<u>          </u>	<u>9,920</u>	<u>9,101</u>

### **5. Incoming resources from charitable activities**

	<b>Unrestricted</b>			<b>2008</b>	<b>2007</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Big Lottery Fund					37,532
BBC Children in Need					7,066
Childcare Partnership (Wages)			110,435	110,435	110,435
Glasgow City Council (Transport)			4,200	4,200	4,950
Sure Start			32,780	32,780	31,980
Glasgow City Council (Early Years Lift)			85,000	85,000	
Fees/Registration	112,758		18,566	131,324	145,478
Community Regeneration Fund (Fees)	20,000			20,000	
GCC Playscheme Grant	3,077			3,077	3,052
Glasgow City Council (First aid Health & Safety, After School Resources)					8,300
Nursery Partnership			19,884	19,884	
	<u>135,835</u>	<u>          </u>	<u>270,865</u>	<u>406,700</u>	<u>348,793</u>

### **6. Other incoming resources**

	<b>Unrestricted</b>			<b>2008</b>	<b>2007</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employment grant	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	500
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	500



# The Buddies Club and Playscheme (Glasgow West)

## Notes to the financial statements for the year ended 31 March 2008

### 7. Costs of charitable activities

	Unrestricted			2008	2007
	General	Designated	Restricted	Total	Total
	Fund	Fund	Funds		
	£	£	£	£	£
Staff costs	89,177		192,420	281,598	234,267
Insurance	1,361			1,361	1,838
Printing, postage and stationery	7,395			7,395	5,105
Advertising	535			535	1,737
Telephone	2,343			2,343	3,624
Computer costs	1,176			1,176	605
Toys	18,176		590	18,766	10,913
Catering	9,045			9,045	7,651
Outings	10,579			10,579	7,905
Rent	7,101			7,101	6,968
Volunteer expenses	485			485	654
Cleaning	447			447	
Payroll	1,509			1,509	1,944
Staff uniforms	3,097			3,097	
General expenses	4,707			4,706	4,021
Repairs and maintenance	3,338		4,000	7,338	16,593
Subscriptions	1,455			1,455	1,365
Training costs	1,803			1,803	2,258
Motor and travel costs			8,349	8,349	8,458
Consultancy (organisation review)	2,096			2,096	
Treasurer's fees	3,000			3,000	3,000
Depreciation		7,523		7,523	10,617
	<u>168,825</u>	<u>7,523</u>	<u>205,359</u>	<u>381,707</u>	<u>329,523</u>

### 8. Governance costs

	Unrestricted			2008	2007
	General	Designated	Restricted	Total	Total
	Fund	Fund	Funds		
	£	£	£	£	£
Wages and salaries	4,000			4,000	4,000
Accountancy	1,396			1,396	1,469
Audit	3,256			3,256	3,525
	<u>8,652</u>	<u></u>	<u></u>	<u>8,652</u>	<u>8,994</u>

# **The Buddies Club and Playscheme (Glasgow West)**

## **Notes to the financial statements for the year ended 31 March 2008**

### **9. Net incoming resources for the year**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Net incoming resources is stated after charging		
Depreciation and other amounts written off tangible assets	7,523	10,617
Auditors' remuneration	6,256	6,525
Auditors' remuneration from non audit work	1,396	1,469
	<u>14,175</u>	<u>18,611</u>

### **10 Employees**

#### **Number of employees**

The average monthly numbers of employees during the year were

	<b>2008</b>	<b>2007</b>
	<b>Number</b>	<b>Number</b>
Employees	10	8
Sessional workers	51	37
	<u>61</u>	<u>45</u>

#### **Employment costs**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Wages and salaries	270,395	225,887
Social security costs	15,203	12,380
	<u>285,598</u>	<u>238,267</u>

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

**The Buddies Club and Playscheme (Glasgow West)**

**Notes to the financial statements  
for the year ended 31 March 2008**

<b>11. Tangible fixed assets</b>	<b>Welfare Equipment £</b>	<b>Admin Equipment £</b>	<b>Mini Bus £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2007	4,768	30,516	31,000	66,284
At 31 March 2008	4,768	30,516	31,000	66,284
<b>Depreciation</b>				
At 1 April 2007	4,768	23,495	13,563	41,826
Charge for the year		3,164	4,359	7,523
At 31 March 2008	4,768	26,659	17,922	49,349
<b>Net book values</b>				
At 31 March 2008		3,857	13,078	16,935
At 31 March 2007		7,021	17,437	24,458

<b>12. Debtors</b>	<b>2008 £</b>	<b>2007 £</b>
Registration fees	2,290	2,815
Other debtors		23,723
GCVS (payroll advance)	414	43,207
Prepayments	1,465	
	<u>4,169</u>	<u>69,745</u>

<b>13. Creditors: amounts falling due within one year</b>	<b>2008 £</b>	<b>2007 £</b>
Accruals	<u>24,936</u>	<u>21,656</u>

# **The Buddies Club and Playscheme (Glasgow West)**

## **Notes to the financial statements for the year ended 31 March 2008**

### **14. Analysis of net assets between funds**

	<b>Unrestricted</b>			<b>Total</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Funds</b>
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2008 as represented by				
Tangible fixed assets		16,935		16,935
Current assets	230,569		90,324	320,893
Current liabilities	(24,936)			(24,936)
	<u>205,633</u>	<u>16,935</u>	<u>90,324</u>	<u>312,892</u>

### **15. Unrestricted General Fund**

	<b>1 Apr '07</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 Mar '08</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	246,353	154,208	(194,928)	205,633
	<u>246,353</u>	<u>154,208</u>	<u>(194,928)</u>	<u>205,633</u>

### **Purposes of unrestricted funds**

#### ***General***

To support the general activities of the charity

### **16. Related party transactions**

During the year, fees totalling £3,000 (2007 £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 2008**

<b>17. Unrestricted Designated Fund</b>	<b>1 Apr '07</b>	<b>Outgoing</b>	<b>31 Mar '08</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Designated Assets	24,458	(7,523)	16,935
	<u>24,458</u>	<u>(7,523)</u>	<u>16,935</u>

**Purposes of designated funds**

The Designated Assets Fund 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 2008

18. Restricted funds	1 Apr '07 £	Incoming £	Outgoing £	31 Mar '08 £
Sure Start		32,780	(32,780)	
Nursery		31,754	(31,754)	
Early Years Lift Renovation		85,000		85,000
Commonweal Fund		4,000	(4,000)	
Bill Hook Memorial	1,156			1,156
John Craig Memorial	1,621			1,621
Toy Fund		590	(590)	
Transport Fund		10,896	(8,349)	2,547
Childcare Partnership Fund		110,435	(110,435)	
	<u>2,777</u>	<u>275,455</u>	<u>(187,908)</u>	<u>90,324</u>

#### Purposes of restricted funds

##### ***Sure Start***

Funding provided by Glasgow City Council for the Parent and Toddler Family Support Project, 0 3 Nursery and related ancillary costs

##### ***Nursery***

Funding provided by the Big Lottery Fund towards staff and other costs for nursery places for age 3 5 years

##### ***Early Years Lift Renovation***

Funding received from Glasgow City Council to upgrade the lift in Netherton Community Centre to comply with disability standards

##### ***Commonweal Fund***

Funding received to cover the cost of repairs and decorative expenses

##### ***Bill Hook Memorial***

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

##### ***Toy Fund***

Monies received from parents of the service users to purchase toys for the children

##### ***Transport Fund***

Funding received from Glasgow City Council Social Work and also from parents' fees to part fund the running of "Daisy", the charity's minibus

# **The Buddies Club and Playscheme (Glasgow West)**

## **Notes to the financial statements for the year ended 31 March 2008**

### ***Childcare Partnership Fund***

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

#### **19. Funding received from Glasgow City Council**

		<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
<b>Income source</b>	<b>Purpose</b>		
GCC West End Area Committee	Playscheme	3,077	3,052
Childcare Partnership	Wages and Salaries	110,435	110,435
GCC Social Work	Transport	4,200	4,950
Sure Start	Parents & Toddlers Family		
	Support, 0 3 Nursery	32,780	31,980
Childcare Partnership	Health and Safety		7,000
Glasgow City Council	First Aid Training		800
Glasgow City Council	After School resources		500
Glasgow City Council	Nursery Partnership	19,884	
Glasgow City Council	Lift Renovation	85,000	
Community Regeneration Fund	Children and parents services	20,000	
		<u>275,376</u>	<u>158,717</u>

#### **20 Analysis of Fees / Registration**

	<b>General</b>	<b>Restricted</b>		
	<b>Fund</b>	<b>Transport</b>	<b>Nursery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fees/Registration	<u>112,758</u>	<u>6,696</u>	<u>11,870</u>	<u>131,324</u>