

The Buddies Club and Playscheme (Glasgow West)

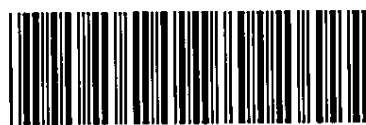
Report and Financial Statements

for the year ended 31 March 2011

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 | I McHale K Docherty J McDonald M Runcie D Barton L Meechan E Coulter | Appointed 24 February 2011 |
| 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 358 Netherton Road Anniesland Glasgow G13 1AX | |
| Auditors | Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF | |
| Bankers | Royal Bank of Scotland plc 836 Crow Road Glasgow G13 1ET | |
| Solicitors | Holmes Mackillop LLP 109 Douglas Street Glasgow G2 4HB | |

The Buddies Club and Playscheme (Glasgow West)

Directors' Annual Report for the year ended 31 March 2011

The Directors present their report and the financial statements of the charity for the year ended 31 March 2011.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

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 Board aims to continue developing the staff and their qualifications to ensure the organisation remains highly professional.

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' Annual Report for the year ended 31 March 2011

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 thirty-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 / Adult Breaks
- Holiday Play Schemes
- Youth Club and themed Discos
- Sunday Club
- Outreach
- Nursery
- Escort Services
- Variety Club Coach
- Adventure Breaks

Taking the charity's principal activities in turn:

After school services

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 play workers 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' Annual Report for the year ended 31 March 2011

Holiday Play Schemes /Adult Breaks.

Our two schemes cater for children and teens (5 to 19) and our older group (19 to 35). 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. The provision for young adults during college breaks is now expanding due to high demand from families.

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. Different services such as college escorts and support are now in demand. The continued expansion will depend on the recruitment of staff and training.

Nursery

The new nursery officially opened on 27 August 2005 accommodating children from 6 weeks to 5 years. Gradually the numbers have increased and, by the end of March 2011 there were fifty nine 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. The nursery manager continues to ensure all staff are appropriately supported, assessed and trained. The introduction of the Curriculum for Excellence has greatly increased the staff work load and their constant enthusiasm and willingness to tackle change helps the smooth day to day running and ensures the children have a vibrant learning environment. The Nursery at long last has its own Care Commission Certificate which should simplify the constant self-evaluation form filling.

Escort Services

We now also provide regular escort for social work and education for children, teens and young adults attending schools, colleges and respite. We have also received enquiries about supporting adults in volunteering posts and hope to expand these services over the next year.

The Buddies Club and Playscheme (Glasgow West)

Directors' Annual Report for the year ended 31 March 2011

Variety Club Coach

We continue to benefit greatly from 'Daisy' our Variety Club Coach, which greatly enhances all our services. 'Daisy' takes our children of all ages on trips and outings and is much loved. It has been particularly valued by the young people attending our New Adventure Break Service. We now need to start fundraising for the next coach.

Adventure Breaks

This is a new service which has been introduced after discussions with our young people and their families. Some years ago we had a series of short caravan breaks for our then teenagers. This was so successful that families decided they would like their young people to be able to go on 'Adventure Breaks'. Thanks to funding from St James's Place Foundation we ran a pilot break in chalets in Crieff in October 2010. The teenagers were away for four nights and five days and had a wonderful time. Further funding is now being pursued to continue and expand this project. It is hoped this will become another regular service.

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. We have a massive waitlist of young people for all our main services and we are actively pursuing different funding sources to hopefully bring them on board. We have had to use some of our own reserves to fund families for playschemes. Support for the Summer Scheme last year was withdrawn for many families with little notice. As well as our own funds families owe immense thanks to the local carer groups who so often come to their rescue. These holiday schemes are much needed lifelines for families many of whom would find themselves in crisis and others would have difficulty in continuing to remain in work without support for their vulnerable young people. The key to all services and the children and teens' enjoyment is of course our excellent staff whose enthusiasm, professionalism, care and concern make everything work well. We continued to provide appropriate staff training. Most Staff are now registered with the Scottish Social Services Council. 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 Glasgow Autism task force, Children in Scotland and others.

The Buddies Club and Playscheme (Glasgow West)

Directors' Annual Report for the year ended 31 March 2011

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 past assistance from BBC Children in Need. Cash for Kids supports our Christmas events every year and without their help the many social events would not take place. The Society of Deacons and Free Preseses of Glasgow has also given support on a regular basis. This year we also received funds from St. James's Place and The Commonweal Fund. Our staff also have regular fundraising events and we appreciate their commitment.

Sincere thanks are also extended to Glasgow City Council's Social Work Department for providing transport for our Holiday Play schemes. Our funding from Social Work for our Sunday Club transport ceased this year due our own reserves and our obvious professionalism as an organisation. This concerns us as we need to have funds to support our vulnerable families and the many with no support.

We continue to have to keep the premises in good repair and ensure the environment meets the needs of the care commission. The new lift has finally been installed and we had to find most of the funds for this project Further details are provided in the financial review section of this report.

Funding from the Sure Start programme keeps our 0-3 Nursery alive. With this support we are able to offer nursery services to many vulnerable children and families based in the local area. We are concerned that the level of this support is now decreasing and makes this service vulnerable. 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's Childcare Partnership (now renamed Early Childhood and Extended Services), none of the work would be possible. Play and Leisure is vital to all children and young people's development and we continue to support as many as possible to access fun and leisure and make friends.

FINANCIAL REVIEW

Per the Statement of Financial Activities on page 9, the charity reported net incoming resources (i.e. surplus) of £21,693 (2010 : £38,368) for the year and total funds of £342,080 (2010 : £320,387) at the balance sheet date of which £8,351 related to Restricted Funds.

As noted above, the new access lift was installed in the year costing in total £89,356. This was transferred from restricted reserves to designated reserves, reflecting its now unrestricted use within the charity.

Principal funding sources

The charity's activities are funded mainly via grants from Glasgow City Council. Our thanks in particular to Childcare Partnership (Early Childhood and Extended Services) which helps fund staffing for After School / Sunday Club / Playschemes and Youth Clubs. Funding from Sure Start supports the 0-3 Nursery services but fees have had to increase to ensure sustainability. Our 3-5 nursery is now full and we hope that a full complement will make it sustainable since our financial support from the Big Lottery Fund has now finished.

The Buddies Club and Playscheme (Glasgow West)

Directors' Annual Report for the year ended 31 March 2011

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 9, the charity's unrestricted reserves at 31 March 2011 amounted to £245,284 which, although above the required level, was acceptable to the Directors. Given the likelihood of further cuts in external funding, the Directors anticipate a reduction in unrestricted reserves during the accounting year ending 31 March 2012.

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 and our reserves must continue to meet our identified policy.

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.

Our main services have significant difficulties in maintaining funding. Children and Families from Social work cut our budget by 50% in this year and huge cost savings have had to be implemented. We are once again trying to find other funding sources for not just our present service users but the 40 plus young people on our waiting list.

The Board continues to review our internal financial procedures with changes having been made to the Memorandum and Articles of Association to ensure more robust accountability within the organisation. A strategic review of the organisation has also been started.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 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 these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The Buddies Club and Playscheme (Glasgow West)

**Directors' Annual Report
for the year ended 31 March 2011**

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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 Directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Directors have taken all the 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

A resolution proposing that Alexander Sloan, Chartered Accountants, be reappointed as auditors of the charitable company will be put to the 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.

This report was approved by the Directors on 8 July 2011 and signed on their behalf by

M J Hook M.B.E
Secretary



The Buddies Club and Playscheme (Glasgow West)

Independent Auditor's Report to the Directors 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 2011 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. 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 exclusively to the charity's Directors, 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 charity's Directors those matters we are required to state to them in an auditor's 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 charity and its Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditor

As explained more fully in the Directors' Responsibilities Statement (set out in the Directors' Annual Report), the Directors (who are also the Trustees of the charity for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Directors have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 rather than also with the Companies Act 2006. Accordingly we have been appointed as Auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with that Act.

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 [APB's] Ethical Standards for Auditors.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in Note 19 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 and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report 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 2011 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 (as amended).

The Buddies Club and Playscheme (Glasgow West)

Independent Auditor's Report to the Directors of The Buddies Club and Playscheme (Glasgow West) (continued)

Matters on which we are required to report by exception

In respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Directors' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.



Alan Cunningham (Senior Statutory Auditor)

for and on behalf of

Alexander Sloan

Chartered Accountants and

Statutory Auditor

8 July 2011

38 Cadogan Street

Glasgow

G2 7HF

Alexander Sloan is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

The Buddies Club and Playscheme (Glasgow West)

Statement of Financial Activities

for the year ended 31 March 2011

| | | Unrestricted | | | | |
|---|--------------|-----------------------|----------------------|---------------------|-----------------------|-----------------------|
| | | General | Designated | Restricted | 2011 | 2010 |
| | | funds | funds | funds | Total | Total |
| | Notes | £ | £ | £ | £ | £ |
| Incoming resources | | | | | | |
| Incoming resources from generated funds | | | | | | |
| Voluntary income | 2 | 2,395 | - | 4,894 | 7,289 | 3,480 |
| Activities for generating funds | 3 | 2,861 | - | 306 | 3,167 | 973 |
| Investment income | 4 | 112 | - | - | 112 | 188 |
| Incoming resources from charitable activities | 5 | 207,595 | - | 194,620 | 402,215 | 417,956 |
| Total incoming resources | | <u>212,963</u> | <u>-</u> | <u>199,820</u> | <u>412,783</u> | <u>422,597</u> |
| Resources expended | | | | | | |
| Charitable activities | 6 | (177,380) | (11,610) | (190,625) | (379,615) | (368,456) |
| Governance costs | 7 | (11,475) | - | - | (11,475) | (15,773) |
| Total resources expended | | <u>(188,855)</u> | <u>(11,610)</u> | <u>(190,625)</u> | <u>(391,090)</u> | <u>(384,229)</u> |
| Net incoming/(outgoing) resources before transfers | | | | | | |
| | | 24,108 | (11,610) | 9,195 | 21,693 | 38,368 |
| Gross transfers between funds | | (1,343) | 71,436 | (70,093) | - | - |
| Net movement in funds | | <u>22,765</u> | <u>59,826</u> | <u>(60,898)</u> | <u>21,693</u> | <u>38,368</u> |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | <u>222,519</u> | <u>28,619</u> | <u>69,249</u> | <u>320,387</u> | <u>282,019</u> |
| Total funds carried forward | | <u><u>245,284</u></u> | <u><u>88,445</u></u> | <u><u>8,351</u></u> | <u><u>342,080</u></u> | <u><u>320,387</u></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 2011

| | | 2011 | | 2010 | |
|---|-------|-----------------|----------------|-----------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 88,445 | | 28,619 |
| Current assets | | | | | |
| Debtors | 12 | 31,356 | | 40,790 | |
| Cash at bank and in hand | | 247,873 | | 312,926 | |
| | | <u>279,229</u> | | <u>353,716</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(25,594)</u> | | <u>(61,948)</u> | |
| Net current assets | | | 253,635 | | 291,768 |
| Net assets | | | <u>342,080</u> | | <u>320,387</u> |
| Funds | | | | | |
| Unrestricted funds | | | | | |
| General funds | 15 | | 245,284 | | 222,519 |
| Designated funds | 16 | | 88,445 | | 28,619 |
| Restricted funds | 17 | | <u>8,351</u> | | <u>69,249</u> |
| | | | <u>342,080</u> | | <u>320,387</u> |

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Finance Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the Directors on 8 July 2011 and signed on their behalf by

E Coulter
Director



Registered number: SC163352

D Barton
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 2011

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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. 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 2011

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:

| | | |
|-------------------|---|----------------------|
| Access Lift | - | 10% straight line |
| Welfare Equipment | - | 25% straight line |
| Admin Equipment | - | 25% straight line |
| Minibus | - | 25% reducing balance |

Assets in the course of construction are not depreciated until completion, when the asset is brought into use for the charity's day to day activities.

2. Voluntary income

| | Unrestricted | | | 2011 | 2010 |
|--|--------------|-----------------|------------------|--------------|--------------|
| | General Fund | Designated Fund | Restricted Funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Donations | 1,395 | - | 772 | 2,167 | 550 |
| The Society of Deacons and Free Preseses of Glasgow | 1,000 | - | - | 1,000 | 1,000 |
| Cash for Kids | - | - | 602 | 602 | 1,170 |
| Training income | - | - | 3,520 | 3,520 | 760 |
| | <u>2,395</u> | <u>-</u> | <u>4,894</u> | <u>7,289</u> | <u>3,480</u> |

3. Activities for generating funds

| | Unrestricted | | | 2011 | 2010 |
|-------------|--------------|-----------------|------------------|--------------|------------|
| | General Fund | Designated Fund | Restricted Funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Fundraising | <u>2,861</u> | <u>-</u> | <u>306</u> | <u>3,167</u> | <u>973</u> |

The Buddies Club and Playscheme (Glasgow West)

Notes to the Financial Statements for the year ended 31 March 2011

4. Investment income

| | Unrestricted | | | 2011 | 2010 |
|-------------------|--------------|------------|------------|------------|------------|
| | General | Designated | Restricted | Total | Total |
| | Fund | Fund | Funds | | |
| | £ | £ | £ | £ | £ |
| Interest received | 112 | - | - | 112 | 188 |
| | <u>112</u> | <u>-</u> | <u>-</u> | <u>112</u> | <u>188</u> |

5. Incoming resources from charitable activities

| | Unrestricted | | | 2011 | 2010 |
|---|----------------|------------|----------------|----------------|----------------|
| | General | Designated | Restricted | Total | Total |
| | Fund | Fund | Funds | | |
| | £ | £ | £ | £ | £ |
| GFPD (Disability) | - | - | 240 | 240 | - |
| Childcare Partnership (Wages) | - | - | 110,000 | 110,000 | 110,000 |
| Glasgow City Council (Transport) | - | - | 171 | 171 | 5,000 |
| Sure Start | - | - | 25,000 | 25,000 | 29,000 |
| Glasgow City Council (Early Years Lift) | - | - | - | - | 2,856 |
| Fees/Registration | 204,356 | - | - | 204,356 | 225,759 |
| GCC Playscheme Grant | 3,239 | - | - | 3,239 | 2,675 |
| Nursery Partnership | - | - | 46,814 | 46,814 | 42,666 |
| St James's Place Foundation | - | - | 10,000 | 10,000 | - |
| Commonweal Fund | - | - | 2,395 | 2,395 | - |
| | <u>207,595</u> | <u>-</u> | <u>194,620</u> | <u>402,215</u> | <u>417,956</u> |

The Buddies Club and Playscheme (Glasgow West)

Notes to the Financial Statements for the year ended 31 March 2011

6. Costs of charitable activities

| | Unrestricted | | | 2011 | 2010 |
|----------------------------------|---------------------|-------------------|-------------------|----------------|----------------|
| | General | Designated | Restricted | Total | Total |
| | Fund | Fund | Funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Staff costs | 113,603 | - | 182,054 | 295,657 | 288,167 |
| Insurance | 2,204 | - | - | 2,204 | 1,920 |
| Printing, postage and stationery | 6,643 | - | - | 6,643 | 6,128 |
| Telephone | 2,469 | - | - | 2,469 | 2,406 |
| Computer costs | 1,848 | - | - | 1,848 | 336 |
| Resources | 5,549 | - | 4,997 | 10,546 | 10,094 |
| Catering | 7,960 | - | - | 7,960 | 5,575 |
| Outings | 10,230 | - | - | 10,230 | 5,782 |
| Rent | 6,843 | - | - | 6,843 | 6,969 |
| Volunteer expenses | 50 | - | - | 50 | 763 |
| Cleaning | 237 | - | - | 237 | 247 |
| Payroll | 1,884 | - | - | 1,884 | 1,700 |
| Staff uniforms | 393 | - | - | 393 | 149 |
| General expenses | 3,174 | - | - | 3,174 | 5,709 |
| Repairs and maintenance | 2,201 | - | - | 2,201 | 2,610 |
| Subscriptions | 2,823 | - | - | 2,823 | 1,250 |
| Training costs | - | - | 3,403 | 3,403 | 3,235 |
| Motor and travel costs | 9,269 | - | 171 | 9,440 | 6,312 |
| Irrecoverable fees | - | - | - | - | 15,342 |
| Depreciation | 5,303 | 6,307 | - | 11,610 | 3,762 |
| | <u>182,683</u> | <u>6,307</u> | <u>190,625</u> | <u>379,615</u> | <u>368,456</u> |

7. Governance costs

| | Unrestricted | | | 2011 | 2010 |
|------------------------|---------------------|-------------------|-------------------|---------------|---------------|
| | General | Designated | Restricted | Total | Total |
| | Fund | Fund | Funds | Total | Total |
| | £ | £ | £ | £ | £ |
| Staff costs | 4,000 | - | - | 4,000 | 4,000 |
| Legal and professional | 230 | - | - | 230 | 8,109 |
| Accountancy | 3,444 | - | - | 3,444 | 1,139 |
| Audit | 3,801 | - | - | 3,801 | 2,525 |
| | <u>11,475</u> | <u>-</u> | <u>-</u> | <u>11,475</u> | <u>15,773</u> |

The Buddies Club and Playscheme (Glasgow West)

**Notes to the Financial Statements
for the year ended 31 March 2011**

8. Net incoming resources for the year

| | 2011 | 2010 |
|--|-------------|-------------|
| | £ | £ |
| Net incoming resources is stated after charging: | | |
| Depreciation | 11,610 | 3,762 |
| Auditors' remuneration | 3,801 | 2,525 |
| Auditors' remuneration from non-audit work | 3,444 | 1,139 |

9. Employees

Number of employees

The average monthly numbers of employees during the year were:

| | 2011 | 2010 |
|-------------------|---------------|---------------|
| | Number | Number |
| Employees | 9 | 10 |
| Sessional workers | 49 | 47 |
| | <u>58</u> | <u>57</u> |

Employment costs

| | 2011 | 2010 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 283,651 | 276,037 |
| Social security costs | 16,006 | 16,130 |
| | <u>299,657</u> | <u>292,167</u> |

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

10. Directors' emoluments

During the year, no directors received remuneration or reimbursed expenses.

The Buddies Club and Playscheme (Glasgow West)

Notes to the Financial Statements for the year ended 31 March 2011

| 11. Tangible fixed assets | Assets in | | | | | Total £ |
|---------------------------|---------------------|--------------------------------|---------------------------|-------------------------|-----------------------|----------------|
| | Access Lift £ | course of construction £ | Welfare equipment £ | Admin equipment £ | Motor Minibus £ | |
| Cost | | | | | | |
| At 1 April 2010 | - | 21,263 | 4,768 | 30,516 | 31,000 | 87,547 |
| Additions | | 68,093 | - | 3,343 | - | 71,436 |
| Transfers | 89,356 | (89,356) | - | - | - | - |
| At 31 March 2011 | <u>89,356</u> | <u>-</u> | <u>4,768</u> | <u>33,859</u> | <u>31,000</u> | <u>158,983</u> |
| Depreciation | | | | | | |
| At 1 April 2010 | - | - | 4,768 | 30,516 | 23,644 | 58,928 |
| Charge for the year | 8,936 | - | - | 835 | 1,839 | 11,610 |
| At 31 March 2011 | <u>8,936</u> | <u>-</u> | <u>4,768</u> | <u>31,351</u> | <u>25,483</u> | <u>70,538</u> |
| Net book values | | | | | | |
| At 31 March 2011 | <u>80,420</u> | <u>-</u> | <u>-</u> | <u>2,508</u> | <u>5,517</u> | <u>88,445</u> |
| At 31 March 2010 | <u>-</u> | <u>21,263</u> | <u>-</u> | <u>-</u> | <u>7,356</u> | <u>28,619</u> |

| 12. Debtors | 2011 £ | 2010 £ |
|--------------------------------|---------------|---------------|
| | | |
| Other debtors | 29,881 | 39,259 |
| Prepayments and accrued income | 1,475 | 1,531 |
| | <u>31,356</u> | <u>40,790</u> |

| 13. Creditors: amounts falling due within one year | 2011 £ | 2010 £ |
|--|---------------|---------------|
| | | |
| Accruals and deferred income | <u>25,594</u> | <u>61,948</u> |

The Buddies Club and Playscheme (Glasgow West)

Notes to the Financial Statements for the year ended 31 March 2011

14. Analysis of net assets between funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds £ |
|---|-------------------------|-----------------------|-----------------------|------------------|
| Fund balances at 31 March 2011 as represented by: | | | | |
| Tangible fixed assets | - | 88,445 | - | 88,445 |
| Current assets | 270,878 | - | 8,351 | 279,229 |
| Current liabilities | (25,594) | - | - | (25,594) |
| | <u>245,284</u> | <u>88,445</u> | <u>8,351</u> | <u>342,080</u> |

| 15. Unrestricted General Funds | 1 Apr '10 £ | Incoming £ | Outgoing £ | Transfers £ | 31 Mar '11 £ |
|---------------------------------------|------------------------|-----------------------|-----------------------|------------------------|-------------------------|
| General | 222,519 | 212,963 | (188,855) | (1,343) | 245,284 |
| | <u>222,519</u> | <u>212,963</u> | <u>(188,855)</u> | <u>(1,343)</u> | <u>245,284</u> |

Purposes of General Funds

General

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

| 16. Unrestricted Designated Funds | 1 Apr '10 £ | Outgoing £ | Transfers £ | 31 Mar '11 £ |
|--|------------------------|-----------------------|------------------------|-------------------------|
| Designated Assets | 28,619 | (11,610) | 71,436 | 88,445 |
| | <u>28,619</u> | <u>(11,610)</u> | <u>71,436</u> | <u>88,445</u> |

Purposes of Designated Funds

Designated Assets

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 2011

| 17. Restricted funds | 1 Apr '10 | Incoming | Outgoing | Transfers | 31 Mar '11 |
|-----------------------------|---------------|----------------|------------------|-----------------|--------------|
| | £ | £ | £ | £ | £ |
| Sure Start | - | 25,000 | (25,000) | - | - |
| Nursery | - | 47,054 | (47,054) | - | - |
| Early Years Lift Renovation | 68,093 | - | - | (68,093) | - |
| Commonweal Fund | - | 2,395 | (2,395) | - | - |
| Bill Hook Memorial | 1,156 | - | - | - | 1,156 |
| Transport Fund | - | 171 | (171) | - | - |
| Cash for Kids | - | 602 | (602) | - | - |
| Childcare Partnership Fund | - | 110,000 | (110,000) | - | - |
| Training | - | 3,520 | (3,403) | - | 117 |
| Adventure Break | - | 9,078 | (2,000) | - | 7,078 |
| Promethean Activboard | - | 2,000 | - | (2,000) | - |
| | <u>69,249</u> | <u>199,820</u> | <u>(190,625)</u> | <u>(70,093)</u> | <u>8,351</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 a Supa Sensory Hut for the playscheme.

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.

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.

Cash for Kids

Funding received from Cash for Kids to provide Christmas gifts for the children.

The Buddies Club and Playscheme (Glasgow West)

Notes to the Financial Statements for the year ended 31 March 2011

Childcare Partnership Fund

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

Training

Funding received from Clydebank College to aid with staff training in connection with ILM (Institute of Leadership & Management).

Adventure Break

Funding received from St James's Place Foundation towards the costs of short adventure breaks for young people to go on.

Promethean Activboard

Funding received from St James's Place Foundation towards the purchase of a Promethean Activboard, and interactive whiteboard for an enhanced learning experience.

18. Funds Transfers

| | Unrestricted | | |
|--------------------------------|---------------------|-------------------|-------------------|
| | General | Designated | Restricted |
| | £ | £ | £ |
| Capitalisation of Access Lift | - | 68,093 | (68,093) |
| Capitalisation of Activboard | - | 2,000 | (2,000) |
| To fund Activboard expenditure | (1,343) | 1,343 | - |
| | <u>(1,343)</u> | <u>71,436</u> | <u>(70,093)</u> |

19. Ethical matters

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

20. Analysis of Fees / Registration

| | General | Restricted | | |
|-------------------|----------------|-------------------|----------------|----------------|
| | Fund | Transport | Nursery | Total |
| | £ | £ | £ | £ |
| Fees/Registration | <u>204,356</u> | <u>-</u> | <u>-</u> | <u>204,356</u> |

The Buddies Club and Playscheme (Glasgow West)

Notes to the Financial Statements for the year ended 31 March 2011

21. Funding received from Glasgow City Council

| | | 2011 | 2010 |
|-----------------------------|---|----------------|----------------|
| | | £ | £ |
| Income source | Purpose | | |
| GCC West End Area Committee | Playscheme | 3,239 | 2,675 |
| Childcare Partnership | Wages and Salaries | 110,000 | 110,000 |
| GCC Social Work | Transport | 171 | 5,000 |
| Sure Start | Parents & Toddlers Family Support, 0-3 Nursery | 25,000 | 29,000 |
| Glasgow City Council | Nursery Partnership | 46,814 | 42,666 |
| Glasgow City Council | Lift Renovation | - | 2,856 |
| | | <u>185,224</u> | <u>192,197</u> |