



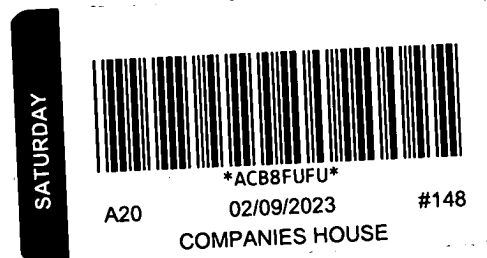
**Alexander Sloan**  
Accountants and Business Advisers

Charity registration number SC024503 (Scotland)

Company registration number SC163352 (Scotland)

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**BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	J McDonald C Paton E Coulter E Davy D Barton G Guidi S Gallacher R McIlroy (Appointed 4 November 2022)
<b>Secretary</b>	J Hook MBE
<b>Charity number (Scotland)</b>	SC024503
<b>Company number</b>	SC163352
<b>Registered office</b>	190 Southbrae Drive Glasgow G13 1TX
<b>Auditor</b>	Alexander Sloan 180 St Vincent Street Glasgow G2 5SG
<b>Bankers</b>	Bank of Scotland plc 836 Crow Road Glasgow G13 1ET
<b>Solicitors</b>	Holmes Mackillop 109 Douglas Street Glasgow G2 4HB

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# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

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# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

The objectives for which the charitable company is established are the advancement of education and the relief of the needs of children, young persons, adults and families who are affected by disability by:

- the relief of the needs of children, young persons (aged 5 to 19 years), adults (over 19 years) and families who, affected by disability, have special educational needs;
- bringing those with disabilities together with their able bodied counterparts for safe, stimulating and supervised play and general social interaction to develop their own capacities, abilities and skills;
- assisting children, young persons and adults through the provision of leisure time activities; providing a centre for classes, meetings, games and other forms of leisure time occupation; and
- providing counselling, specialist treatment and rehabilitation of children, young persons and adults and their families.
- the provision of mainstream nursery services and qualified nursery staff for children aged 6 weeks to 5 years.

#### **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
- Young Adult Clubs (14+)
- Holiday Play Schemes/Adult Breaks
- Sunday Club
- Outreach (Personalisation/ Self Directed support)
- Nursery (0-3; 3-5 term time only)
- Support for young people to attend college/community activities
- Variety Club Coach
- Adventure Breaks
- Creative Breaks

Taking the charity's principal activities in turn:

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **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 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 support 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. We are finding that funding for children to attend these services is still very difficult and many families are struggling to find support. At the same time, the numbers requiring this support is increasing. Spring 2022 saw the beginning of improvements which has continued over 2022/23. The complexity of new service users and the difficulties in staff recruitment still inhibit expansion and funding for more staff is urgently required. We continue to be saddened to find that most mainstream schools after school clubs no longer seem to have funding to have the extra staff required to support some of their young people in their own after school clubs. We have a growing number of requests from local schools looking for support but without funding, we are unable to assist. The waitlist for this service continues to grow and requests for placements in all services now come from all over Glasgow. We are finding that staff recruitment is very difficult not just because of the funding issues but the lack of available suitable recruits.

### **Holiday Play Schemes/Adult Breaks**

Our three schemes cater for children (5-12) and teens (5 to 19) and our older group (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 five weeks in the Summer. Activities are varied with 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 and, with the introduction of Personalisation and SDS, this group now work with the staff to provide their own programmes. Having our new building, we are now able to provide a 49-week outreach service.

It should be noted that these holiday clubs are still the only clubs on offer in Glasgow and the surrounding areas. It goes without saying that obviously the waitlist for these continues to grow but unless we have more funding for staff that will not be possible. It is also interesting to note that the complexity of children joining us after the pandemic consistently require higher staff ratios due to the interruption to any sort of family normality over that difficult period.

### **Young Adult Clubs (14+)**

These met on Monday and Wednesday evenings. Both groups had become very busy. These clubs continue to be much needed. These clubs now accommodate the older teens and the adults. The young people plan most of their programmes themselves. We still hope that evening clubs could be expanded but again this requires extra funding and this seems to totally unavailable despite the ongoing city wide need for these services. We also continued to run Discos/Parties for Junior/Senior teen groups and young adults which despite having smaller numbers were enjoyed by all.

### **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. Once more, the biggest challenge is funding to meet demand and we also need to fund more staff to work in this challenging environment. This club has some very complex young people attending and we have started a second Sunday club to run to accommodate these in the morning and afternoon to hopefully bring more young people on board. The Sunday clubs have very complex young people with high staff needs and funding is urgently required to allow any further expansion.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Outreach**

This service started by Parent/Carers demand was registered by the Care Commission in August 2005 and provides home based and community support. The age range for the service is from 5 to 35+ years. This service had a waiting list before we could even begin operations. Most families were looking for evening and weekend support. Several of our young adults who had outgrown other services enjoyed regular Friday evenings out with appropriate support. Different services such as support to attend college classes, attend art and dance programmes and other community groups are now in demand with the introduction of Personalisation and SDS. Many young adults are having daily packages and we are trying to develop more week day group activities including some supported work/volunteer opportunities. The continued expansion will depend on the recruitment of staff, training, and of course, funding. We aim to have all our staff able to work within the different services giving us a well trained and experienced work force for all age groups.

Outreach day services had been introduced in 2017 under Personalisation and SDS and Glasgow City Council had closed all their day services with the introduction of community-based services. This service immediately became the one service most needed by our over 19 years+ old service users and was from day one of COVID an absolute no go area. Our Business plan which was presented as part of our tender for occupancy of the Southbrae Centre had shown a possible expansion and introduction of in house day services. This plan became urgent and thanks to the hard work of Julie Cowan (Service Manager) and her team, registration for these was gained in August 2020. This gave all our adults the opportunity of a building based service. The addition of the outdoor space at the Southbrae Centre and our own coach provided a lifesaving service for all service users who normally relied on community based personalisation. We were the only group which managed to introduce a viable replacement for Community Outreach at this horrifically difficult time for our families. We are now able to run a mixture of community based activities and in house provision. This is particularly useful during sudden periods of inclement weather.

### **Nursery**

The 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 2016, there were sixty-eight children attending throughout the week. A fully qualified staff team 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. With the post of Service Manager (Julie Cowan) in place, Debbie Cree was appointed as Co-ordinator of all services. The Co-ordinator supports the Service Manager to ensure all staff are appropriately supported, assessed and trained. The introduction of the Curriculum for Excellence has greatly increased the staff workload 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 Scottish Government has funded an additional graduate/ lead practitioner within the statutory sector to improve attainment within the nursery 3 years ago, Debbie Cree took up this appointment and continues to work directly with the Service Manager to ensure all services are managed and led by our strong team of staff. This funding has also been guaranteed for this year, which will give significant support, and input to all services not just the nursery. Glasgow City Council have now increased the Funded hours for Glasgow children to 1,100 and all children from 3-5 years and eligible 2s from August are entitled to these hours and a free meal. The Nursery has its own Care Certificate, which has greatly helped the constant self-evaluation form filling. This service received a grade 6 at the last inspection due to high standard of staff and of course the wonderful new environment of the Southbrae Centre. Significant thanks is due to Julie Cowan, Debbie Cree and their team for the ongoing success of this service.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Variety Club Coach**

We continued to benefit greatly from our Variety Club Coach, which greatly enhances all our services. Despite trying for a change of name, she is now of course called Daisy. '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 Adventure/Creative Break. Having our own transport not only keeps cost under control but gives much greater freedom of movement and the ability to access so many more outdoor activities. Our Daisy number two has been a great asset and we have increased our trips and outings for all areas of our services due its reliability. All the children and young people from 6 weeks plus love going on outings. Having our own coach was absolutely wonderful during the COVID pandemic. It meant we could take small numbers of children and adults on short trips and outings in a safe and secure environment so they could a chance to have short escorted walk and access to some extra free space not just our own outdoor area. For many of our service users who live in flats and had no personal outside space this was a huge bonus to everyone. Our sincere thanks to our bus driver William and all our staff for facilitating these very special trips and outings. It was wonderful to see these trips and outings begin to expand in Spring 2022. These have continued over the year and are very much part of the nursery curriculum.

### **Adventure Breaks/ Holiday Club Funds**

Adventure Breaks have been running for several years supported by funding from 'The Better Breaks Fund' administered by Shared Care Scotland. Breaks for ages 5 -19 were held in 2011/12, 2012/13 and 2013/14. Due to funding cuts in 2013/14, very few Glasgow children affected by disability received any funding for our Holiday Clubs. These clubs are a life line for families over the school breaks. After discussion with our families, we have had to change our plans for short Adventure Breaks applying instead for funds for Glasgow Families to attend our holiday clubs. We are deeply grateful to Shared Care Scotland who administer the Better Breaks programme for their willingness to support families over these holiday periods. The Better Breaks Fund for 2015-2016 helped finance the holiday clubs for Glasgow children rather than run Adventure Breaks for 5-19 year olds. This Fund has once again supported the 2022 2023 Holiday Clubs for Glasgow Children which is much appreciated by our families. It is becoming more difficult to access this sort of much needed funding and in the meantime demand continues to grow. It is hoped we can find other funding for Adventure Breaks in the future. Shared care has produced a piece of research which highlights the value of Holiday Schemes to families affected by disability/ neurodiversity It is to be hoped that this piece of valuable research might have some impact on local authorities in recognizing this massive need for future years. Shared Care continues to support our Glasgow children attending the holiday clubs. There continues to be no other specialist provisions for these much needed breaks.

### **Creative Breaks**

Again, a new service funded by the Scottish Government Better Breaks programme and administered by Shared Care Scotland that is helping to fund breaks for our young adults who have no access to any respite. We received £30,000 in September 2015 to run four Creative Breaks.

We have been lucky enough to receive ongoing funding for these breaks from Shared Care via the Scottish Government Better Breaks Fund and now run a range of short breaks and some longer breaks to suit the needs of our different families. The success of the programme has meant that Social work funding via SDS/ Personalisation has been granted to a number of service users and their families. We are hoping that ongoing support will give access to new families who in turn might be able to gain ongoing funding.

In late September 2021, we received £18,101 for one big break and two small breaks. This funding ran until the end of September 2022. We have once again been successful in further funding of £29995 to cover breaks from October 2022 to the end of September 2023. This helps families who have no funding for breaks most of whom do not even realise that such breaks exist. This combined with some of our families who have breaks built into their Personalisation and SDS budgets is becoming an ever-expanding programme and very popular service, which is much needed by our adults and their parents.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Achievements and performance**

During the year, the charity continued to be stretched by ever-increasing demand for all services. Expansion now also depends on appropriate funding which has become even more difficult to access for children and teens with high support needs after the pandemic. We have a massive wait-list of young people for all our main services and we continue to actively pursue different funding sources to hopefully bring them on board. We can no longer use any of our own reserves to fund families for holiday schemes so once again gratitude is owed to Shared Care Scotland for funding so many vulnerable Glasgow families. The lack of support for our Glasgow families over holiday periods is deeply concerning. This is despite the fact that it is well known that the long holiday periods without support put immense pressure on many families. The value of such schemes cannot be over emphasised. The local carer groups who used to have funding to support some families now have very little funds available so the level of need continues to grow. 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. We are also concerned at the effect these long periods of isolation have not just on the young person but the whole family unit. This has become even more concerning during the pandemic where so many of our families just seem to have been ignored. This unfortunately continues to the case even although the pandemic is officially over.

### **Premises**

We now have occupancy of the Southbrae Centre and we had been planning in our business plan to expand and increase services. There are also great ideas to introduce new services. However, the arrival of the pandemic coincided with our winning the tender for the building so not only were we not able to plan expansion but we had to close down all our services. The way we coped and ran as many services as possible has already been reported. However, we are now at a point where although the pandemic is over, elements of normality are in the main back to normal in everyone's day-to-day lives apart from the many families in Glasgow who continue to have high support needs but no access to services. We not only find ourselves in the situation that eagerly planned ideas of expansion are really on hold due not just to lack of funding but the ongoing difficulties of finding new and reliable staff. Our hoped for Garden project utilising the greenhouses remains in the great idea but on hold category with no further communication or discussion yet taking place to when if ever this might actually happen. The staff and service users continue to expand their gardening skills and have done a major clear out of the greenhouses so new projects could be considered hopefully in the not too distant future. Despite the ongoing funding and staffing issues there is however no doubt that having the Southbrae Centre has greatly enhanced the daily experiences of all our service users and their families. It is to be hoped that future funding will enable us to introduce lots of exciting new projects in the not too distant future.

The Board would like to thank Jane Hook for her assistance as Company Secretary and her ongoing support as C.E.O.

### **Financial review**

Per the Statement of Financial Activities on page 17, the charity reported Net Income (i.e. a Surplus) for the year of £22,467 (2022 : Deficit £14,977) and total funds of £408,342 (2022 : £385,875) at 31 March 2023 of which £2,704 related to Restricted Funds.

### **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 (i.e. 50%) of operating costs within the General Fund. Per the General Fund on page 17, the charity's unrestricted reserves at 31 March 2023 amounted to £394,639 (97% of total reserves), which was acceptable to the Directors.



# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Principal Funding sources**

Buddies has over many years received tremendous support from Glasgow City Council in a range of different ways. This has included free transport for holiday clubs and after school clubs. We also receive small grants every year towards trips and outings for our holiday clubs. This is vital as almost all our service users require 1-1 support and this greatly increases the costs of all trips and outings. We have also continued to receive 'in kind' support from Education during this pandemic which has given significant help to many families over this difficult and stressful time and some of this help is ongoing. Our main funding for many years came via the Childcare Partnership project which supported first our services for families affected by disability and, via the Sure Start programme, our baby nursery and 2-3 rooms. This grant changed from childcare partnership to The Integrated Grant which for many years gave us tremendous ongoing support. This fund was to have changed into a new fund called The Glasgow Communities Fund. This had still not materialised at the start of 2020/2021 so we received six months funding from the Integrated Grant Fund at our normal rate. It therefore came as a great shock that the with the introduction of The Glasgow Communities Fund from the 1st of October 2021, we suddenly found we were not 'being recommended for funding'. Even this sentence caused us severe problems as many of our other funders contacted us to ensure there were no problems in the Governance of the Organisation. There seemed to be a total misunderstanding by many new Councillors that we were a fully funded organisation! In fact, the only element of the organisation which is fully funded is our 3-5 nursery since we are in partnership with Glasgow City Council. We are deeply grateful to the many long standing local Councillors who offered us support and advice at this difficult time. It was also good to meet some of the new Councillors who took a genuine interest in the organisation and the work we do. The staff team and parents were incredible and really became involved in a fairly high profile campaign with local Councillors and press to ensure we received some sort of funding to replace the loss of what had been our main funding source. We were of course not the only group who found themselves in this situation and after two weeks of intense lobby from all affected, a fund called 'The Transitional Support Fund' was found from a range of unused funds due to COVID. While we were of course deeply grateful at receiving some funding from this source, it was at a significantly lower rate than our previous funding from the Integrated Grant. This meant we were not only having our usual constant hunt for extra funding to support the many unfunded Glasgow families but also needed to find extra funds for families who had been supported by the Integrated Grant Fund. The fund helped our staff salaries ensuring not just an increase in levels of payment but helped us employ sufficient staff to support our many unfunded Glasgow families. Many of these are working parents or parents attending college courses hoping to be able to find more job opportunities. For our parents who have children with complex needs this was a severe blow to them and their aspirations of support from Glasgow City Council. At the end of this transitional fund we have received some funding from The Glasgow Communities fund around 50% of our previous support from the Integrated Grant. This is at a time when there is an ever expanding need city wide for service provision. The newly elected council seems to have removed disability/neurodiversity from its list of priorities and once again, we have to lobby for extra support for our families. It is important that a city wide approach should be in place to support the expanding number of Glasgow families with neurodiversity. We are now really the only people running not just an exciting programme of children's services but a diverse range of adult services with many innovative ideas for our adults including the 'Creative Breaks' programme. Large numbers of families have very barren and boring lives. It is likely that once again parents, service users and our staff will need to spread the word to all local councillors to help improve our chances of support.

We have also had to face the challenge of trying to increase salaries to the level of the ever-increasing Scottish living wage and pay pensions. The Scottish living wage continued to rise during the pandemic and we have continued to raise our salaries appropriately. Fee increases have been introduced and we are actively pursuing funding to support the staff team. We are very grateful to The Robertson Trust which has once again given us three years funding in 2021 but this time this has been given as unrestricted funds to help us support areas of the organisation with little or no funding. We do hope that further support will be available at the end of the next financial year.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The three year funding we received from the Gannochy trust to part fund our main services senior support workers finishes at the end of the next financial year and we do hope further funding will be available for these very important roles. The post of Service Co-ordinator is now funded via Scottish Government Early Years Fund for improving attainment in the nursery. This post has been extremely successful and hopefully the funding will continue for the foreseeable future. Having these senior posts funded has meant we were able to allocate the full funding received via the Integrated Grant towards the other full time and sessional staff posts. We have had difficulties over the past years in raising all our salaries to the Scottish Living Wage, as extra funding was only available for staff involved in adult services. This meant that staff with no qualifications would have been paid more than our staff in the nursery and children's services all of whom must have qualifications would have been treated very unfairly. The Board agreed that qualified staff should always receive a higher salary than unqualified staff so all salaries have been raised in small increments. With the senior staff team securely funded, the Integrated Grant helped raise all other staff towards the level required and assisted with our pension funding as explained and the continued low level of funding via The Glasgow Communities Fund is a major blow to us all

One of Buddies' great successes has always been the enthusiasm of all our staff and being paid appropriately has helped us keep many staff who continue to work so hard to help all our families. Julie has continued to build on this and has a strong staff team working on the ground in all of our services leading to the high levels of enjoyment, which we see on a daily basis. The staff team really bring out the best in all our children and young people no matter how complex their needs are. Their very hard work and enthusiasm including their magnificent campaign on behalf of Buddies during our 'Glasgow Communities Fund' Drama shows just how dedicated they are and how lucky we have been at just how much everyone involved in Buddies over this most difficult year is indeed 'The Buddies Family'. It is likely that this enthusiasm will once again be required as we pursue funding from the Glasgow Communities Fund to support our survival in the future.

Over the years we have had significant funding from BBC Children in Need. We did reapply for funding from BBC Children in Need we were unsuccessful. We feel that this application and others we have presented in this financial year up to the end of March 2022 suffered because of the 'artificial' high surplus of £184,030 in 2020/21. Like many other organisations we seemed to benefit from funding via the furlough scheme and fees being paid at times when no services were running. While this achieved its goal of keeping the organisation sustainable during the ongoing pandemic it gave funding bodies a false idea that this sort of surplus would be ongoing and we did not require support. Last year things went back to normal with a thump and a deficit of £14,977. The surplus has helped us keep the salaries on track and meet our reserves policy. This year with hard work, increases to our fees and significant fundraising we have a surplus of £22,467 but without better success with funding applications the deficit will be back and will start affecting the sustainability of the organisation. We are expecting significant increases to staff salaries in 2023/2024 with an increase in the Scottish living wage and increases in salaries to those staff who have been on hold this year. We will of course keep on track with funding applications and the high numbers on our wait list for all services helps back up our claim of how much people need our services. All funding applications seem to revolve around help towards staff numbers and salaries. Without our highly trained and enthusiastic staff team, we quite simply could not run our services.

#### ***Risk management***

The Directors continually review and assess the major risks, financial and non-financial, to which the charity is exposed and endeavour to mitigate those risks which have been identified as follows:

#### **Uncertainty of funding due to:**

- the difficulty of attracting additional funding from existing sources to develop current or additional services.
- late or non-payment of fees by parents.

Buddies is now on the list of suppliers for Glasgow City Council Social Work department and we will wait to see if this makes any difference to our funding or access to the services over the next financial year.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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.

With the programme of Self Directed Support and Personalisation continuing to be rolled out in Glasgow, many of our young adults and those in transition from school are looking to Buddies to provide new and different services to meet their needs. The addition of our Adult Day services should greatly enhance further opportunities for our adult service users. We continue to develop an internal strategic review which has changed our staff structure and ensure we are ready to meet future challenges. The change of name to Buddies Clubs and Services which better reflects not just the range of services we run but also the vast age group we now accommodate from 6 weeks upwards. In August 2020, OSCR approved a change to the charity's Memorandum and Articles of Association which reflects the different range of services and service users and meets the needs of our expanding organisation with 35 age barrier being removed. As part of our planning to tender for occupancy of the building we received funding to produce a new Business plan. This continues to be driven by the ethos of the organisation and it is hoped that many of the ideas within this plan can now be pursued. The business plan needs to be updated and look carefully at the range of funding sources and the inability to expand without funding for our staff team.

As explained our main services have significant difficulties in maintaining funding. Support from Children and Families from Social work has improved but a lot of work still needs to be done. Few new families are able to find appropriate funding or support. Many who do manage to work can only do so for limited hours and are then not eligible for tax credits. Furthermore, those who are fortunate enough to receive a budget find any other limited benefits they receive decimated by astronomical client contribution rates. Some means of supporting these families to have a more normal life remains high priority to be implemented. We are once again trying to find other funding sources for not just our present service users but the 100+ plus young people on our waiting list. There is no possibility that we could ever accommodate such high numbers but other areas of support within Glasgow must be looked at particularly with this identified high level of need.

The Board continues to review our internal financial procedures with changes being made to the Memorandum and Articles of Association to ensure more robust accountability within the organisation.

Below are issues highlighted in our previous business plan which continue to part of the new plan and highlight the many strengths of the organisation.

#### **Buddies, strengths, experience and capacity**

The process to develop the new Business Plan involved staff and Board members and staff and young people reflecting upon our strengths and capacity and introducing the many new ideas and services the families would like to see in our wonderful premises. These are critical to future development, and our aspirations for the future. Highlights identified were:

- An ethos rooted in providing a high quality, service user focused service
- A passionate, knowledgeable, and committed staff team
- Strong and committed management, and a highly skilled and knowledgeable Board of Directors
- A commitment to being accessible to, and continually involving carers and families
- Flexibility in the provision of support and a willingness to find an individually tailored solution for each family
- A resilient organisation with an extensive track record of high quality delivery
- Provision of unique services for the targeted service users
- An approach that encourages aspirations and expand the horizons of children, young people and adults
- A strong record of attracting funding support from a wide range of sources and an impressive record of fundraising and donations.

The review of context above presents both challenges and future opportunities. Grant based funding will remain tight, and we will respond by continuing to maximise income generation. More positively, the overall context indicates the increasing relevance of our work in terms of both the services for children and young adults with a range of disabilities including Autism. The proposed improvement to early years funding will greatly increase support for our nursery families many of whom are very vulnerable and really enjoy the support we give. Our challenge in the next business planning period is to address the threats to continued service provision, and to respond positively to the opportunities.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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Access to The Glasgow Communities Fund must be pursued if any sort of real support for the many Glasgow families who face very hard and difficult times in their day-to-day lives when faced with living with both financial and social poverty.

### **Structure, governance and management**

#### **Governing document**

Buddies Clubs and Services (Glasgow West) Ltd ("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.

#### **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 Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J McDonald  
C Paton  
E Coulter  
E Davy  
D Barton  
G Guidi  
S Gallacher  
R McIlroy

(Appointed 4 November 2022)

#### **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. The Directors serve the charity on a voluntary basis.

#### **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 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.

The day-to-day operational management of the organisation, including supervision of the staff team, is delegated by the Board to the Chief Executive, Jane Hook, who is responsible for ensuring that: the charity delivers the services specified: that identified performance indicators are met and the staff team continues to develop its skills and keeps up to date with good working practice in its field.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Key Management Personnel and remuneration**

The Directors consider the Board and the undernoted as the key management personnel with regard to directing, controlling and running the charity's daily activities.

Jane Hook	CEO
Julie Cowan	Service Manager
James Horsfield	Office Co-ordinator

No remuneration or reimbursed expenses were paid to Directors during the year. Details of the total remuneration paid to the key management personnel are disclosed in Note 12 to the Accounts. With the exception of the CEO, the salaries of the key management personnel are reviewed by the Board on an annual basis and assessed according to local market rates. As one of the charity's founding members, the CEO has chosen to accept a restricted annual salary in order to help the charity's finances.

The position of Chief Executive remains part time whilst the charity operates with and relies on a small core team.

#### **Statement of Directors' responsibilities**

The Trustees, who are also the Directors of Buddies Clubs and Services (Glasgow West) Ltd for the purpose of company law, 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 Trustees 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. 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.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Alexander Sloan, be reappointed as auditor of the charitable company will be put to the Annual General Meeting.

#### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

The Directors' report was approved by the Board of Trustees.

*Charles Paton*

**C Paton**

Director

Dated: 24 August 2023

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS AND TRUSTEES OF BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

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#### Opinion

We have audited the financial statements of Buddies Clubs and Services (Glasgow West) Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2023 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).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS AND TRUSTEES OF BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' Annual Report, which includes the Directors' Annual Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Directors' Annual Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements within the Directors' Report.

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

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

#### **Responsibilities of Trustees**

As explained more fully in the statement of Directors' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors (who are also the Trustees of the charitable company for the purposes of charity law) are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS AND TRUSTEES OF BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

#### **Audit response to risks identified**

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and OSCR and the Care Inspectorate website.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS AND TRUSTEES OF BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

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#### **Use of our report**

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

*David Jeffcoat*

31/8/2023

**David Jeffcoat (Senior Statutory Auditor)  
for and on behalf of Alexander Sloan**

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**Accountants and Business Advisers  
Statutory Auditor**

180 St Vincent Street  
Glasgow  
G2 5SG

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

### Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<b><u>Income from:</u></b>						
Donations	3	2,874	-	-	2,874	12,825
Income from charitable activities	4	472,493	-	383,431	855,924	787,558
Other trading activities	5	5,898	-	-	5,898	5,029
Investments	6	292	-	-	292	9
<b>Total income</b>		<b>481,557</b>	<b>-</b>	<b>383,431</b>	<b>864,988</b>	<b>805,421</b>
<b><u>Expenditure on:</u></b>						
Cost of charitable activities	7	451,228	4,270	387,023	842,521	820,398
<b>Net income/(expenditure) before transfers</b>		<b>30,329</b>	<b>(4,270)</b>	<b>(3,592)</b>	<b>22,467</b>	<b>(14,977)</b>
Gross transfers between funds	18/19	918	-	(918)	-	-
<b>Net movement in funds</b>		<b>31,247</b>	<b>(4,270)</b>	<b>(4,510)</b>	<b>22,467</b>	<b>(14,977)</b>
Fund balances at 1 April 2022		363,392	15,269	7,214	385,875	400,852
<b>Fund balances at 31 March 2023</b>		<b>394,639</b>	<b>10,999</b>	<b>2,704</b>	<b>408,342</b>	<b>385,875</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 20 to 35 form an integral part of these financial statements.

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations	3	12,825	-	-	12,825
Income from charitable activities	4	397,130	-	390,428	787,558
Other trading activities	5	5,029	-	-	5,029
Investments	6	9	-	-	9
<b>Total income</b>		<b>414,993</b>	<b>-</b>	<b>390,428</b>	<b>805,421</b>
<b><u>Expenditure on:</u></b>					
Cost of charitable activities	7	425,334	5,435	389,629	820,398
<b>Net income/(expenditure) before transfers</b>		<b>(10,341)</b>	<b>(5,435)</b>	<b>799</b>	<b>(14,977)</b>
Gross transfers between funds	18/19	(4,722)	-	4,722	-
<b>Net movement in funds</b>		<b>(15,063)</b>	<b>(5,435)</b>	<b>5,521</b>	<b>(14,977)</b>
Fund balances at 1 April 2021		378,455	20,704	1,693	400,852
<b>Fund balances at 31 March 2022</b>		<b>363,392</b>	<b>15,269</b>	<b>7,214</b>	<b>385,875</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 20 to 35 form an integral part of these financial statements.

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		10,999		15,269
<b>Current assets</b>					
Debtors	14	58,812		55,723	
Cash at bank and in hand		408,650		367,525	
		467,462		423,248	
<b>Creditors: amounts falling due within one year</b>	15	(70,119)		(52,642)	
Net current assets			397,343		370,606
<b>Total assets less current liabilities</b>			408,342		385,875
<b>Income funds</b>					
Restricted funds	18		2,704		7,214
<u>Unrestricted funds</u>					
Designated funds	19	10,999		15,269	
General unrestricted funds		394,639		363,392	
			405,638		378,661
			408,342		385,875

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 August 2023

*Charles Paton*

C Paton  
Director

*Gillian Guidi*

G Guidi  
Director

Company Registration No. SC163352

The notes on pages 20 to 35 form an integral part of these financial statements.

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	24		40,833		(28,090)
<b>Investing activities</b>					
Interest received		292		9	
<b>Net cash generated from investing activities</b>			292		9
<b>Net increase/(decrease) in cash and cash equivalents</b>			41,125		(28,081)
Cash and cash equivalents at beginning of year			367,525		395,606
<b>Cash and cash equivalents at end of year</b>			408,650		367,525

The notes on pages 20 to 35 form an integral part of these financial statements.

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **1 Accounting policies**

#### **Charity information**

Buddies Clubs and Services (Glasgow West) Ltd is a private company limited by guarantee incorporated in Scotland. The registered office and principal place of business is 190 Southbrae Drive, Glasgow, G13 1TX.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are expendable at the discretion of the Directors in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

#### **1.4 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

#### **Donations**

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

#### **Income from Charitable Activities**

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

#### Deferred income

Grant income is deferred where the grant is subject to performance-related conditions and is received in advance of delivering services required. Where grant income is deferred it is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance related conditions that limit recognition are met.

#### Income from other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

#### Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.



# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

#### Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Directors are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

### 1.6 Tangible fixed assets

Tangible 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
Administrative equipment	25% straight line
Minibus	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	2,874	12,825
<b>Donations and gifts</b>		
Donations	2,874	12,825
	2,874	12,825

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Income from charitable activities

	2023 £	2022 £
Fees within charitable activities	441,743	334,781
Performance related grants	414,181	452,777
	<u>855,924</u>	<u>787,558</u>
Analysis by fund		
Unrestricted funds - general	472,493	397,130
Restricted funds	383,431	390,428
	<u>855,924</u>	<u>787,558</u>
<b>Performance related grants</b>		
G.C.C. Transitional Support Fund	68,948	72,869
Shared Care Scotland (Better Breaks)	32,898	29,885
Scottish Government Omicon Impact Fund	5,750	-
Shared Care Scotland (Creative Breaks)	24,048	21,817
G.C.C. Nursery Partnership	196,751	178,671
The Robertson Trust	28,750	14,583
Coronavirus Job Retention Scheme	-	19,693
BBC Children In Need	-	15,137
The Gannochy Trust	13,600	13,500
G.C.C. Lead Practitioner Grant	35,039	34,891
Other (analysis below)	8,397	51,731
	<u>414,181</u>	<u>452,777</u>

Other performance related grants comprises of the following;

St James's Place Charitable Foundation	-	5,500
Christina May Hendrie Trust	-	10,000
The Souter Charitable Trust	4,000	-
G.C.C. Temporary Restrictions Fund	-	4,130
Holiday Club (Playscheme)	2,886	2,964
GCC Area Partnership Grant	500	-
Co-op Local Community Fund	1,011	775
Scottish Government Social Care Grant	-	17,298
GCC Summer Activity Funding	-	12,570
St Nicholas Care Fund	-	4,000
GCC Covid Support returned	-	(5,506)
	<u>8,397</u>	<u>51,731</u>

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Trading activity income: Fundraising	5,898	5,029

### 6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	292	9

### 7 Cost of charitable activities

	2023 £	2022 £
Staff costs	666,314	643,315
Depreciation and impairment	4,270	5,435
Premises costs	42,807	49,128
Running costs	111,362	108,458
Legal and professional	986	915
Interest and finance charges	160	250
Bad and doubtful debts	1,697	217
Governance costs (Note 8)	14,925	12,680
	842,521	820,398
	842,521	820,398
<b>Analysis by fund</b>		
Unrestricted funds - general	451,228	425,334
Unrestricted funds - designated	4,270	5,435
Restricted funds	387,023	389,629
	842,521	820,398

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Governance costs

	2023 £	2022 £
Audit fees	7,290	4,896
Accountancy fees	5,388	5,784
Staff costs	2,247	2,000
	<u>14,925</u>	<u>12,680</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or reimbursed expenses from the charity during the year. See also Note 21.

### 10 Net income/(expenditure) for the year

	2023 £	2022 £
Net income/(expenditure) for the year is stated after charging		
Depreciation of owned tangible fixed assets	<u>4,270</u>	<u>5,435</u>

### 11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

#### Fees payable to the charity's auditor:

	2023 £	2022 £
Audit of the annual accounts	<u>7,290</u>	<u>4,896</u>
<b>Non-audit services</b>		
All other non-audit services	<u>5,388</u>	<u>5,784</u>

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 12 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Employees	13	13
Sessional workers	35	30
	<u>48</u>	<u>43</u>

#### Employment costs

	2023 £	2022 £
Wages and salaries	616,157	599,934
Social security costs	40,999	35,121
Other pension costs	11,158	10,260
	<u>668,314</u>	<u>645,315</u>

#### Key Management Remuneration

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions, was £91,475 (2022 - £89,405).

There were no employees whose annual remuneration was £60,000 or more.

The total amount paid in relation to staff terminations during the year ended 31 March 2023 was £Nil (2022: £3,500)

### 13 Tangible fixed assets

	Welfare equipment £	Administrative equipment £	Minibus £	Total £
<b>Cost</b>				
At 1 April 2022	1,152	5,875	39,270	46,297
At 31 March 2023	<u>1,152</u>	<u>5,875</u>	<u>39,270</u>	<u>46,297</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	936	3,938	26,154	31,028
Depreciation charged in the year	216	775	3,279	4,270
At 31 March 2023	<u>1,152</u>	<u>4,713</u>	<u>29,433</u>	<u>35,298</u>
<b>Carrying amount</b>				
At 31 March 2023	-	1,162	9,837	10,999
At 31 March 2022	<u>216</u>	<u>1,937</u>	<u>13,116</u>	<u>15,269</u>

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	55,146	52,502
Prepayments and accrued income	3,666	3,221
	<u>58,812</u>	<u>55,723</u>

### 15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Deferred income	16	51,434	35,168
Trade creditors		2,294	2,928
Other creditors		5,351	4,502
Accruals		11,040	10,044
		<u>70,119</u>	<u>52,642</u>

### 16 Deferred income

	1 Apr '22	Receipts in year	Released in year	31 Mar '23
	£	£	£	£
Shared Care Scotland (Creative Breaks)	9,051	29,995	(24,049)	14,997
The Souter Charitable Trust	4,000	-	(4,000)	-
The Robertson Trust	10,417	28,750	(28,750)	10,417
Glasgow City Council (Nursery Partnership)	11,700	201,070	(196,750)	16,020
The Commonweal Fund	-	10,000	-	10,000
	<u>35,168</u>	<u>269,815</u>	<u>(253,549)</u>	<u>51,434</u>

### 17 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the Statement of Financial Activities in respect of defined contribution schemes was £11,158 (2022 - £10,260).



# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Balance at 1 April 2022 £	Movement in funds			Balance at 31 March 2023 £
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
Bill Hook Memorial	1,693	-	-	-	1,693	-	-	-	1,693
G.C.C Summer Activity Funding	-	12,570	(8,770)	-	3,800	-	(3,800)	-	-
Creative Breaks	-	21,817	(21,033)	(784)	-	24,048	(23,130)	(918)	-
Co-op Local Community Fund	-	-	-	-	-	1,011	-	-	1,011
Better Breaks (previously Adventure Breaks)	-	29,885	(29,885)	-	-	32,898	(32,898)	-	-
Nursery Partnership	-	178,671	(178,671)	-	-	196,751	(196,751)	-	-
G.C.C Transitional Support Fund	-	72,869	(72,869)	-	-	68,948	(68,948)	-	-
Holiday Club (Playscheme)	-	2,964	(2,964)	-	-	2,886	(2,886)	-	-
G.C.C. Lead Practitioner Grant	-	34,891	(34,891)	-	-	35,039	(35,039)	-	-
The Gannochy Trust	-	13,500	(13,500)	-	-	13,600	(13,600)	-	-
St Nicholas Care Fund	-	4,000	(2,279)	-	1,721	-	(1,721)	-	-
BBC Children In Need	-	15,137	(15,137)	-	-	-	-	-	-
G.C.C. Area Partnership Grant	-	-	-	-	-	500	(500)	-	-
G.C.C. Temporary Restrictions	-	4,130	(4,130)	-	-	-	-	-	-
St James's Place Charitable Foundation	-	5,500	(5,500)	-	-	-	-	-	-
The Souter Charitable Trust	-	-	-	-	-	4,000	(4,000)	-	-
Scottish Government Omicron Impact Fund	-	-	-	-	-	3,750	(3,750)	-	-
Covid Support	-	(5,506)	-	5,506	-	-	-	-	-
	1,693	390,428	(389,629)	4,722	7,214	383,431	(387,023)	(918)	2,704

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

<b>18</b>	<b>Restricted funds</b>	<b>(Continued)</b>
	<b>Purposes of Restricted Funds</b>	
	<b>Bill Hook Memorial</b> The Bill Hook Memorial Fund was set up in memory of a founding member to be used as instructed by the Hook family.	
	<b>G.C.C. Summer Activity Funding</b> Funding received from Glasgow City Council towards the summer holiday club.	
	<b>Creative Breaks</b> Funding received from the Scottish Government (Shared Care Scotland) towards creative breaks for young adults. During the year ended 31 March 2023 and, in accordance with the cost analysis as per the funding application, £918 was transferred to the General Fund (Unrestricted) for management costs.	
	<b>Co-op Local Community Fund</b> Funding received from the Co-op Local Community Fund towards costs of training someone to drive the minibus.	
	<b>Better Breaks (previously Adventure Breaks)</b> Funding received from the Scottish Government (Shared Care Scotland) providing opportunities for Glasgow children to attend holiday clubs.	
	<b>Nursery Partnership</b> Funding received from Glasgow City Council towards staff and other costs relating to nursery places for age 3 to 5 years.	
	<b>G.C.C. Transitional Support Fund</b> Funding received from the Glasgow City Council Transitional Support Fund to support wages and salaries costs.	
	<b>Holiday Club (Playscheme)</b> Funding received from Glasgow City Council to fund trips and outings during the holiday clubs.	
	<b>G.C.C. Lead Practitioner Grant</b> Represents funding received from Glasgow City Council to fund wages and salary costs.	
	<b>The Gannochy Trust</b> Grant received from the above Trust towards the salary costs of a senior support worker.	
	<b>St Nicholas Care Fund</b> Grant received from the St Nicholas Care Fund towards the purchase of sensory equipment.	

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

18 Restricted funds	(Continued)
<b>BBC Children in Need</b> Grant received from BBC Children in Need to fund costs associated with two support workers.	
<b>G.C.C. Temporary Restrictions</b> Funding received from Glasgow City Council towards the additional costs undertaken to continue to provide services to key workers during the coronavirus pandemic.	
<b>G.C.C. Area Partnership Grant</b> Funding received from Glasgow City Council to fund equipment.	
<b>St James's Place Charitable Foundation</b> Funding received from St James's Place Charitable Foundation to assist in covering costs in relation to the Creative Breaks project.	
<b>The Souter Charitable Trust</b> Funding received from The Souter Charitable Trust to fund staff costs toward giving support to families who need it.	
<b>Scottish Government Omicron Impact Fund</b> Funding received from the Scottish Government towards salary costs impacting as a result of the coronavirus.	
<b>Covid Support</b> Funding received from Scottish Government via Glasgow City Health and Social Care partnership to assist with Covid related costs. During the year ended 31 March 2022, £5,506 was repaid to Glasgow City Health via a transfer from the General Fund.	

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 19 Designated funds

The Designated Assets Fund represents the net book value of the charity's assets;

	Balance at 1 April 2021	Expenditure	Balance at 1 April 2022	Expenditure	Balance at 31 March 2023
	£	£	£	£	£
Designated Assets	20,704	(5,435)	15,269	(4,270)	10,999
	<u>20,704</u>	<u>(5,435)</u>	<u>15,269</u>	<u>(4,270)</u>	<u>10,999</u>

# **BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2023**

20	Analysis of net assets between funds	General funds		Designated funds		Restricted funds		Total		General funds		Designated funds		Restricted funds		Total	
		2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
	Fund balances at 31 March 2023 are represented by:																
	Tangible assets	-		10,999		-		10,999		-		15,269		-		15,269	
	Current assets/(liabilities)	394,639		-		2,704		397,343		363,392		-		7,214		370,606	
		<u>394,639</u>		<u>10,999</u>		<u>2,704</u>		<u>408,342</u>		<u>363,392</u>		<u>15,269</u>		<u>7,214</u>		<u>385,875</u>	

# BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

### 22 Operating lease commitments

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	2,769	2,769
Between two and five years	4,251	7,020
	<u>7,020</u>	<u>9,789</u>

### 23 Analysis of changes in net funds

The charity had no debt during the year.

### 24 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	22,467	(14,977)
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(292)	(9)
Depreciation and impairment of tangible fixed assets	4,270	5,435
Movements in working capital:		
(Increase) in debtors	(3,089)	(12,249)
Increase/(decrease) in creditors	1,211	(10,860)
Increase in deferred income	16,266	4,570
Cash generated from/(absorbed by) operations	<u>40,833</u>	<u>(28,090)</u>