Buddies Clubs and Services (Glasgow West) Ltd

Report and Financial Statements

for the year ended 31 March 2018

Charity number: SC024503
Company number: SC163352

Contents

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
Joanna Monahan	Finance Assistant (left 31st March 2018)

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 10 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 chariy operates with and relies on a small core team.

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:

(1) the charity not being on the new list of suppliers for Glasgow City Council Social Work Department however, all services can still be accessed by direct payment.
(2) the difficulty of attracting additional funding from existing sources to develop current or additional services.
(3) late or non-payment of fees by parents.

Premises

Although paying rent, the charity is operating without a lease from Glasgow City Council.

Directors' Annual Report
for the year ended 31 March 2018

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
- 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:

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. We are finding that funding for children to attend these services is becoming very difficult and many families are struggling to find support. At the same time, the numbers requiring this support is increasing.

Our challenge now is to continue to find the funding to offer the support to all the families who contact us looking for services.

Holiday Play Schemes/Adult Breaks

Our three schemes cater for children (5-12) 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 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 will soon start organising its own programmes. It is hoped that our community Outreach Programme will expand to become a 50 service not just term time only. Many of our young adults no longer have access to college or any other Educational experience and require an outreach programme which runs all year long.

Young Adult Clubs (14+)

These meet on Monday and Wednesday evenings. Both groups are now very busy. We have introduced clubs for our young adults who plan most of their programmes themselves. We are looking at further expansion and more evening groups as demand increases. Once again, development of these services depends on more funding. We continue to run Discos/Parties for Junior/Senior teen groups and young adults.

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.

Outreach

This service started by Parent/Carer 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 begin operations. Most families are still looking for evening and weekend support. Several of our young adults who had outgrown other services now enjoy regular Friday evenings out with appropriate support. Different services such as support to attend college classes 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.

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 new post of Service Manager in place, Debbie Cree has been 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 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 has its own Care Certificate which has greatly helped the constant self-evaluation form filling. Significant thanks is due to Julie Cowan, Debbie Cree and their team for the ongoing success of this service.

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 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. To finance the replacement of 'Daisy', we received £5,000 from the True Colours Trust and raised £5,000 from our own fundraising during the year ended 31 March 2016. The Robertson Trust kindly offered us £7,000 to complete this project and our new Coach arrived early June 2018.

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 2015/16 and 2016/17 helped finance the holiday clubs for Glasgow children rather than run Adventure Breaks for 5-19 year olds. This Fund once again supported the 2017/18 Holiday Clubs for Glasgow Children. 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.

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. Two breaks were held in 2015/16 and two more breaks were completed by the end of September 2016. St James's Place Foundation who helped us with our first Adventure Breaks has given a total of £10,500 towards breaks during the two years ended 31 March 2017. This extra funding has helped us include more young people with high/complex needs to participate in these breaks. Once again, we received funding of £36,264 for four Creative Breaks to be used by 31 October 2017. Two breaks were completed by 31 March 2017 and the other two by the end of September 2017. We have been fortunate enough to receive further funding for four breaks to run from October 2017 to the end of September 2018. The grant was greatly reduced to £28,052 due to high demands for funds. We have had to use some funds from our own fundraising and have mixed in some of our young people who have a funded break in their Personalisation budget to ensure this programme can run to its normal capacity. It is hoped we will be able to continue funding these much needed breaks to our much forgotten young adults who receive so little support. It would be unfair not to mention how valuable these breaks are for our older carers who have very little support and no respite.

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 wait-list of young people for all our main services and we are actively pursuing different funding sources to hopefully bring them on board. We can no longer use some of our own reserves to fund families for play schemes so once again gratitude to Shared Care for funding so many vulnerable 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. 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. All staff are now registered with the Scottish Social Services Council. Due to the nature of our work and the vulnerability of all our children and young people, we have a very robust recruitment programme in place. This requires not just appropriate qualifications but excellent references after a full interview process.

Supporters, staff and volunteers

We continue to seek new Board Members to expand the knowledge and business experience. We were pleased to welcome Liz Davy as a Director at the AGM on the 24 October 2017. Liz has had a career in banking and is now involved in work with the Children's Panel and we welcome, not just her skills, but her obvious enthusiasm. We had a change of office bearers at our last AGM. Sincere thanks is due to Dorothy Barton, a founder member of Buddies, who has been an excellent chair. Her tenacity and consistent belief and support of Buddies has been tremendous, and we owe her much gratitude for her hard work. She has been replaced by Charles Paton who is also a parent of a service user and has excellent business skills to support the Board and staff team. Eric Coulter stood down as Treasurer and Gillian Docherty has kindly taking up this role. Much thanks again to Eric who has been a great help and support to the team over the years. Gillian Docherty continues to galvanise her fellow work colleagues to offer support in providing funding and presents for our Christmas Events. This support over the last two years has been much appreciated as previous sources such as Cash for Kids have not been available as there has been a significant increase in individual families needing support so group funding has had to be cut.

An area of priority for the Board will be the consideration of the financial implication for future development due to changes in core funding sources.

Care Inspectorate reports have not just been very good for Nursery, Main Services and Outreach but a significant improvement has been noted since Julie Cowan became Service Manager. The Board would like to thank Julie and all her staff for their continuing contribution and commitment which makes such a difference for all who come to Buddies.

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

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

Premises
We continue to try to keep the premises in good repair and ensure the environment meets the needs of the Care Inspectorate. However, getting even minor repairs seems to take a very long time at present. Funding for capital projects is becoming even more difficult than in the past hence there being no other major upgrades. We are delighted that GLASGOW Life has received funding of £2 million to upgrade the community centre. This is much needed with a leaking roof, outdated heating system and other issues causing ongoing problems. Whilst this work is being carried out we will move to the newly upgraded Southbrae Centre which will ensure continuity of our services.

It should be noted for the future that the Care Inspectorate had made recommendations that utilisation and improvement of outdoor space should be considered. This has now been actioned and there were no recommendations or requirements in any of the recent Inspection reports. This is entirely due to Julie Cowan, service manager and her team. The nursery has worked hard to keep their garden area interesting and accessible. William Scott, our bus driver, has proved to be a great asset in helping with the garden and many other projects. The new greenhouse constructed from plastic bottles has been much admired and William's door just completed the whole project. They had also requested an upgrading of our changing facilities and these have also been successfully carried out.

FINANCIAL REVIEW

Per the Statement of Financial Activities on page 17, the charity reported Net Income (i.e. a Surplus) for the year of £3,651 (2017 : restated Deficit £37,517) and total funds of £155,861 (2017 : restated £152,210) at 31 March 2018 of which £19,470 related to Restricted Funds.

Principal funding sources
The charity's activities are funded mainly via grants from Glasgow City Council. Our thanks in particular to Glasgow City Council who provide an Integrated Grant which helps fund staffing for all our services.

The Integrated Grant from Glasgow City Council was given for three years from 2015 at the same level as the two previous years of £102,300. We were concerned that this grant might be cut due to overall cuts in Glasgow City Council Budgets but we had been very lucky to continue with the grant at the same level for 2017/18. Due to a change in Council personnel, the grant has been continued at the same rate for 2018/19. We do not have any idea what will happen when the next application process opens but hope that we will receive ongoing support. This gives us some continuity for the current year. This has given a much better opportunity to produce realistic budgets and approach new funding sources. Without this continued support, none of our work would be possible. This grant supports not just our very vulnerable youngest members but also enables many parents to remain in work or attend college training to hopefully give them future work opportunities. 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. An area of priority for the Board will be the consideration of the financial implications for future development due to changes in core funding sources. We have also to face the challenge of trying to increase salaries to the level of the Scottish living wage and now pay pensions. Fee increases are being introduced and we are actively pursuing funding to support the staff team. We are grateful to the Robertson Trust which has given us three years' part funding towards Julie Cowan's post and this helps secure the vital post of Service Manager. Buddies' great success has always been the enthusiasm of all our staff. 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.

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 17, the charity's unrestricted reserves at 31 March 2018 amounted to £115,993 which, although below the required level, was acceptable to the Directors.

PLANS FOR FUTURE PERIODS

The charity is working towards a number of significant developments in the coming year and our reserves must continue to meet our identified policy.

With a new programme of Self Directed Support and Personalisation being 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. 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 to 35 years at present. All other constitutional aspects of the organisation remain the same. As part of our strategic review, we received funding to introduce and develop a new Business Plan for 2016 - 2019. This was completed at the end of March 2016 and it is hoped it will help forward planning and assist with more funding possibilities. The Business Plan is due to be updated again on completion of the 2017/18 Accounts.

Our main services have significant difficulties in maintaining funding. Children and Families from Social work continue to decrease. 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. 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 40 plus young people on our waiting list. We really miss our funding from BBC Children in Need which gave us the flexibility of offering services to families who had no support and were becoming 'at risk'. We greatly missed this funding in 2016/17 and can no longer offer support to many of the families who approach us. We have reapplied and hope we might be able to offer support soon to some of the very vulnerable children 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. It would be relevant to note the following extract from the Business Plan which gives more depth to our forward planning and organisation.

Buddies, strengths, experience and capacity

The process to develop the Business Plan involved staff and Board members reflecting upon our strengths and capacity. 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 autism and/or learning disabilities, and for the nursery service. Our challenge in the next business planning period is to address the threats to continued service provision, and to respond positively to the opportunities. Building on the latter, we have a strong track record, recognised skills and experience and, above all, a passion and commitment, which will help us with future challenges. These do not make us complacent, but do represent a robust platform from which to realise a positive ongoing period of delivery and development.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also Directors of Buddies Clubs and Services (Glasgow West) Ltd for the purposes 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 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;

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

Buddies Clubs and Services (Glasgow West) Ltd

Directors' Annual Report
for the year ended 31 March 2018

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, Accountants and Statutory Auditor, 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 30 August 2018 and signed on their behalf by

Charles Paton

C Paton
Director

Independent Auditor's Report to the Members and Trustees of Buddies Clubs and Services (Glasgow

Opinion

We have audited the financial statements of Buddies Clubs and Services (Glasgow West) Ltd for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and 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 2018 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Annual Report, other than the financial statements and our Auditor's 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Directors' Annual Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements, and
- the Trustees' 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 our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Annual Report.

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

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of 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 Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' Annual Report and take advantage of the small companies exemption in preparing the Strategic Report.

Responsibilities of Directors

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, and for such internal control as the Directors 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 are responsible for assessing the charitable company'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 Directors 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

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.

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

Our 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Alan Cunningham

Alan Cunningham C.A, (Senior Statutory Auditor)
for and on behalf of
Alexander Sloan
Accountants and Statutory Auditor

180 St Vincent Street
Glasgow
G2 5SG

Date: 3 September 2018

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

Buddies Clubs and Services (Glasgow West) Ltd

Statement of Financial Activities
(incorporating Income and Expenditure Account)

for the year ended 31 March 2018

	Notes	Unrestricted General funds £	Designated funds £	Restricted funds £	2018 Total £	Restated 2017 Total £
Income from:						
Donations	2	13,428	-	-	13,428	13,514
Charitable activities	3	262,512	-	251,686	514,198	452,295
Other trading activities	4	18,391	-	-	18,391	6,168
Investment income	5	518	-	-	518	658
Total income		294,849	-	251,686	546,535	472,635
Expenditure on:						
Charitable activities	6	(281,502)	(9,876)	(251,506)	(542,884)	(510,152)
Total expenditure		(281,502)	(9,876)	(251,506)	(542,884)	(510,152)
Net income/(expenditure)		13,347	(9,876)	180	3,651	(37,517)
Reconciliation of funds						
Total funds brought forward		102,646	30,274	19,290	152,210	189,727
Total funds carried forward		115,993	20,398	19,470	155,861	152,210

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 33 form an integral part of these financial statements.

Buddies Clubs and Services (Glasgow West) Ltd

Balance Sheet
as at 31 March 2018

	Notes	2018 £	2018 £	Restated 2017 £	Restated 2017 £
Fixed assets					
Tangible assets	13		20,398		30,274
Current assets					
Debtors	14	36,731		24,914	
Cash at bank and in hand		122,637		127,011	
		159,368		151,925	
Liabilities					
Creditors: amounts falling due within one year	15	(23,905)		(29,989)	
Net current assets			135,463		121,936
Net assets			155,861		152,210
The funds of the charity					
Unrestricted funds					
General funds	19		115,993		102,646
Designated funds	20		20,398		30,274
Restricted funds	21		19,470		19,290
Total charity funds			155,861		152,210

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised for issue by the Directors on 30 August 2018 and signed on their behalf by

Charles Paton

C Paton
Director
Registered number: SC163352

G Docherty
Director

The notes on pages 20 to 33 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 2018

	Notes	2018 £	Restated 2017 £
Reconciliation of net expenditure to net cashflow from operating activities			
Net expenditure (per the Statement of Financial Activities)		3,651	(37,517)
Depreciation		9,876	9,705
Dividends, interest and rents from investments		(518)	(658)
(Increase) / decrease in debtors		(11,817)	37,087
(Decrease) in creditors		(6,084)	(28,503)
Net cash provided by/(used in) operating activities		(4,892)	(19,886)
Cash flow statement			
Net cash inflow from operating activities		(4,892)	(19,886)
Cash flows from investing activities:			
Dividends, interest and rents from investments		518	658
Purchase of property, plant and equipment		-	(2,776)
Net cash provided by/(used in) investing activities		518	(2,118)
Change in cash and cash equivalents in the reporting period		(4,374)	(22,004)
Cash and cash equivalents at the beginning of the reporting period		127,011	149,015
Cash and cash equivalents at the end of the reporting period	24	122,637	127,011

1. Accounting Policies

1.1. Statutory Infomation

Buddies Clubs and Services (Glasgow West) Ltd is a charitable company limited by guarantee and incorporated in Scotland.The registered office address (and principal place of business) is Netherton Community Centre, 358 Netherton Road, Anniesland, Glasgow, G13 1AX.

1.2. Basis of preparation and Statement of Compliance

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The financial statements are presented in UK Sterling and rounded to the nearest whole pound.

The charity meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.3. Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

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.

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.

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.

1.5. 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.

1.6. Volunteers

General Volunteer time is not recognised - refer to the Director's Annual Report for more information about their contribution.

1.7. 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.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

1.8. Gift Aid

Income tax recoverable on Gift Aid donations is recognised when the respective donation has been recognised and the recoverable amount of income tax can be measured reliably; this is normally when the donor has completed the relevant Gift Aid declaration form. Income tax recoverable on Gift Aid donations is allocated to the same fund as the respective donation unless specified by the donor.

1.9. 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).

1.10. 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.

1.11. 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.

1.12. 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.

1.13. 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.

1.14. 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.

1.15. Irrecoverable VAT

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

1.16 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.

1.17. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.18. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

1.19. 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
Administrative equipment	-	25% straight line
Minibuses	-	25% reducing balance

1.20. Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

1.21. Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.22. Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.23. 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 liablility 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. See also Note 17.

1.24. Judgements and estimates

In preparing the financial statements, the Directors are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

2. Donations

	2018 £	2017 £
Donations	13,428	11,014
St James's Place Foundation	-	2,500
	13,428	13,514

3. Charitable activities

	2018 £	2017 £
G.C.C. Integrated Grant (Wages)	102,300	102,300
Shared Care Scotland (Better Breaks)	29,141	28,953
Fees/Registration	262,512	233,724
Community Partnership	-	900
GCC Playscheme Grant	3,116	3,120
Shared Care Scotland (Creative Breaks)	33,658	33,132
Nursery Partnership	65,471	50,166
The Robertson Trust	18,000	-
	514,198	452,295

4. Other trading activities

	2018 £	2017 £
Fundraising including Ladies Lunch	18,391	6,168
	18,391	6,168

5. Investment income

	2018 £	2017 £
Interest received	518	658
	518	658

6. Costs of charitable activities

	2018 £	2017 £
Staff costs	414,617	381,537
Premises costs	4,118	5,623
Running costs	101,993	100,121
Bad and doubtful debts	-	345
Interest and finance charges	140	96
Depreciation	9,876	9,705
Governance Costs (Note 7)	12,140	12,725
	542,884	510,152

7. Governance costs

	2018 £	2017 £
Staff costs	4,000	4,000
Legal and professional	-	143
Accountancy (Note 8)	2,920	2,912
Audit (Note 8)	5,220	5,670
	12,140	12,725

8. Auditor's Remuneration

	2018 £	2017 £
Statutory audit	5,220	5,670
Accountancy	2,920	2,912
	8,140	8,582

9. Net income / (expenditure) for the year

	2018 £	2017 £
Net income / (expenditure) is stated after charging:		
Depreciation and other amounts written off tangible assets	9,876	9,705
Auditor's remuneration	5,220	5,670

10. Employees

Number of employees

The number of employees during the year were:

	2018 Number	2017 Number
Employees	8	8
Sessional workers	34	32
	42	40

Employment costs

	2018 £	2017 £
Wages and salaries	398,811	369,956
Social security costs	18,029	15,581
Other pension costs	1,777	-
	418,617	385,537

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

The remuneration of key management personnel during the year was:	2018 £	2017 £
Wages and salaries	78,160	71,516
Social security costs	6,488	5,828
Other pension costs	443	-
	85,091	77,344

11. Directors' remuneration and expenses

During the year, no Directors received remuneration or reimbursed expenses. See also Note 23.

12. Pension costs

The charity operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £1,777 (2017 - £nil).

13. Tangible fixed assets

	Access Lift £	Welfare equipment £	Admin equipment £	Minibuses £	Total £
Cost					
At 1 April 2017	89,356	4,768	37,231	31,000	162,355
At 31 March 2018	89,356	4,768	37,231	31,000	162,355
Depreciation					
At 1 April 2017	62,552	4,768	34,744	30,017	132,081
Charge for the year	8,936	-	694	246	9,876
At 31 March 2018	71,488	4,768	35,438	30,263	141,957
Net book values					
At 31 March 2018	17,868	-	1,793	737	20,398
At 31 March 2017	26,804	-	2,487	983	30,274

14. Debtors

	2018 £	2017 £
Other debtors	33,270	20,645
Prepayments and accrued income	3,461	4,269
	36,731	24,914

15. Creditors: amounts falling due within one year

	2018 £	2017 £
Other creditors	940	3,176
Accruals and deferred income (Note 17)	22,965	26,813
	23,905	29,989

16. Funding received from Glasgow City Council

Income source	Purpose	2018 £	2017 £
Glasgow City Council	Holiday Club outings	3,116	3,120
GCC Integrated Grant Fund	Wages and Salaries	102,300	102,300
Glasgow City Council	Nursery Partnership	65,471	50,166
		170,887	156,486

17. Deferred income

"Accruals and deferred income" in Note 15 contain the following deferred income:

	1 Apr '17 £	Receipts in year £	Released in year £	31 Mar '18 £
Grants				
Shared Care Scotland (Creative Breaks)	18,132	28,052	(32,158)	14,026
	18,132	28,052	(32,158)	14,026

18. Analysis of net assets between funds

	Unrestricted			
	General funds £	Designated funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2018 as represented by:				
Tangible fixed assets	-	20,398	-	20,398
Current assets	125,872	-	33,496	159,368
Current liabilities	(9,879)	-	(14,026)	(23,905)
	115,993	20,398	19,470	155,861

19. Unrestricted General Funds

	1 Apr '17	Income	Expenditure	31 Mar '18
	£	£	£	£
General	102,646	294,849	(281,502)	115,993
	102,646	294,849	(281,502)	115,993

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.

20. Unrestricted Designated Funds

	1 Apr '17	Expenditure	31 Mar '18
	£	£	£
Designated Assets	30,274	(9,876)	20,398
	30,274	(9,876)	20,398

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

21. Restricted funds

	1 Apr '17	Income	Expenditure	31 Mar '18
	£	£	£	£
Bill Hook Memorial	1,693	-	-	1,693
Robertson Trust	-	18,000	(18,000)	-
Creative Breaks	5,597	33,658	(33,478)	5,777
Minibus	12,000	-	-	12,000
Glasgow City Council	-	3,116	(3,116)	-
G.C.C. Integrated Grant	-	102,300	(102,300)	-
Better Breaks (previously Adventure Breaks)	-	29,141	(29,141)	-
Nursery Partnership	-	65,471	(65,471)	-
	19,290	251,686	(251,506)	19,470

Purposes of Restricted Funds

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.

Robertson Trust
Funding received from the Robertson Trust to finance wages and salaries costs.

Creative Breaks
Funding received from the Scottish Government (Shared Care Scotland) and St James's Place Foundation towards creative breaks for young adults.

Minibus
Represents a grant received from The True Colours Trust to finance the purchase of a new minibus aided by a transfer from the General Fund during the year ended 31 March 2016.

Glasgow City Council
Funding received from the Glasgow City Council to fund trips and outings during the holiday clubs.

G.C.C. Integrated Grant
Funding received from the G.C.C. Integrated Grants Fund to fund wages and salaries costs.

Better Breaks (previously Adventure Breaks)
Funding received from the Scottish Government (Shared Care Scotland) that provides opportunities for Glasgow children to attend holiday clubs.

22. Financial commitments

At 31 March 2018, the charity had total commitments under non-cancellable operating leases as follows:

	2018 £	2017 £
Obligations due:		
Within one year	1,265	-
Between one and five years	1,792	-
	3,057	-

23. Related party transactions

There were no related party transactions in the reporting year requiring disclosure.

24. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	108,554	14,083	122,637
Total cash and cash equivalents	108,554	14,083	122,637

25. Financial Instruments

	March 2018 £	March 2017 £
Financial Assets		
Financial assets measured at amortised cost	155,907	147,656
	155,907	147,656
Financial Liabilities		
Financial liabilities measured at amortised cost	23,905	29,989

Financial assets measured at amortised cost include cash at bank, trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost include trade creditors, other creditors and accruals.

26. Prior year adjustment

Restatement of the Funds of the charity

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Opening balances as previously reported 1 April 2017	121,103	30,274	19,290	170,667
Being overstatement of 2017 bank income	(18,457)	-	-	18,457
Restated opening balances at 1 April 2017	102,646	30,274	19,290	152,210

Restatement of the Balance Sheet

	Signed 2017	Restated 2017	Adjustment
	£	£	£
Tangible fixed assets	30,274	30,274	-
Debtors	24,914	24,914	-
Bank	145,468	127,011	18,457
Creditors falling due within one year	(29,989)	(29,989)	-
Net assets at 31 March 2017	170,667	152,210	18,457

Restatement of the Statement of Financial Activities

	Signed 2017	Restated 2017	Adjustment
	£	£	£
Income from:			
Donations	13,514	13,514	-
Charitable activities	470,752	452,295	18,457
Other trading activities	6,168	6,168	-
Investment income	658	658	-
Other income	-	-	-
Expenditure from:			
Charitable activities	(510,152)	(510,152)	-
Net expenditure at 31 March 2017	(19,060)	(37,517)	18,457

27. Statement of Financial Activities for the year ended 31 March 2017

	Unrestricted			Restated
	General funds	Designated funds	Restricted funds	2017 Total
	£	£	£	£
Income from:				
Donations	11,014	-	2,500	13,514
Charitable activities	230,724	-	221,571	452,295
Other trading activities	6,168	-	-	6,168
Investment income	658	-	-	658
Total income	248,564	-	224,071	472,635
Expenditure on:				
Charitable activities	(278,223)	(9,705)	(222,224)	(510,152)
Total expenditure	(278,223)	(9,705)	(222,224)	(510,152)
Net income/(expenditure)	(29,659)	9,705	1,847	(37,517)
Transfers between funds	(1,776)	1,776	-	-
Net movement in funds	(31,435)	(7,929)	1,847	(37,517)
Reconciliation of funds				
Total funds brought forward	134,081	38,203	17,443	189,727
Total funds carried forward	102,646	30,274	19,290	152,210

Under Charities Statement of Recommended Practice (FRS 102), comparatives for each class of funds are required for each line on the Statement of Financial Activities (SoFA). The note above illustrates the SoFA for the year to 31 March 2017.

Buddies Clubs and Services (Glasgow West) Ltd

The following pages do not form part of the statutory accounts.

Buddies Clubs and Services (Glasgow West) Ltd

Detailed Income and Expenditure Account
for the year ended 31 March 2018

	2018		2017	
	£	£	£	£
Income				
Donations				
Donations	13,428		11,014	
St James's Place Foundation	-		2,500	
		13,428		13,514
Income from charitable activities				
G.C.C. Integrated Grant (Wages)	102,300		102,300	
Shared Care Scotland (Better Breaks)	29,141		28,953	
Fees/Registration	262,512		233,724	
Community Partnership	-		900	
GCC Playscheme Grant	3,116		3,120	
Shared Care Scotland (Creative Breaks)	33,658		33,132	
Nursery Partnership	65,471		50,166	
The Robertson Trust	18,000		-	
		514,198		452,295
Other trading activities				
Fundraising including Ladies Lunch	18,391		6,168	
		18,391		6,168
Investment income				
Interest received	518		658	
		518		658
Total income		546,535		472,635
Total expenditure		(542,884)		(510,152)
Net surplus / (deficit) for the year		3,651		(37,517)

Buddies Clubs and Services (Glasgow West) Ltd

Schedule of Expenditure
for the year ended 31 March 2018

	2018		2017	
	£	£	£	£
Expenditure				
Charitable activities				
Staff costs				
Wages and salaries	394,811		365,956	
Employer's NI contributions	18,029		15,581	
Staff pension costs	1,777		-	
		414,617		381,537
Premises costs				
Insurance	3,147		3,484	
Cleaning	971		2,139	
		4,118		5,623
Running costs				
Printing, postage and stationery	7,631		7,813	
Telephone	5,424		7,403	
Computer costs	-		80	
Resources	16,153		17,379	
Catering	15,741		10,697	
Outings	23,961		21,046	
Rent	8,435		8,511	
Payroll	658		3,096	
Transport	12,444		13,174	
Staff uniforms	1,455		1,014	
General expenses	3,403		3,405	
Repairs and maintenance	66		231	
Subscriptions	3,398		4,250	
Training costs	3,224		2,022	
		101,993		100,121
Finance costs				
Bank charges	140		96	
		140		96
Bad and doubtful debts				
Bad debts	-		345	
		-		345
Depreciation				
Depreciation of access lifts	8,936		8,936	
Depreciation on admin equipment	694		441	
Depreciation on minibuses	246		328	
		9,876		9,705
Governance Costs				
Staff costs	4,000		4,000	
Legal and professional	-		143	
Accountancy (Note 8)	2,920		2,912	
Audit (Note 8)	5,220		5,670	

Buddies Clubs and Services (Glasgow West) Ltd

Schedule of Expenditure
for the year ended 31 March 2018

	2018		2017	
	£	£	£	£
		12,140		12,725
Total of charitable activity expenditure		542,884		510,152
Total expenditure		542,884		510,152