Charity registration number SC024503 (Scotland)

Company registration number SC163352

Alexander Sloan
Accountants and Business Advisers

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Paton	
	E Coulter	
	E Davy	
	D Barton	
	G Guidi	
	S Gallacher	
	R McIlroy	
	F Downie	(Appointed 30 April 2025)
Secretary / Chief Executive	J Hook MBE	
Charity number (Scotland)	SC024503	
Company number	SC163352	
Registered office	190 Southbrae Drive Glasgow G13 1TX	
Auditor	Alexander Sloan LLP 180 St Vincent Street Glasgow G2 5SG	
Bankers	Bank of Scotland plc 836 Crow Road Glasgow G13 1ET	
Solicitors	Holmes Mackillop 109 Douglas Street Glasgow G2 4HB	

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BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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 clubs
- 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 operates Monday to Friday during term time and provides support for children and young people aged 5 to 19 years. Our provision is organised into three age-specific groups: children, junior teens, and senior teens.

We have seen a continued increase in the number of children and young people presenting with high levels of support needs, including complex health needs. Unfortunately, in cases where medical care is required, we are unable to offer services, as our staff are trained support workers rather than healthcare professionals.

After School Services (continued)
To ensure we meet a wide range of individual needs, our team has undertaken extensive training, including:

- First Aid
- Moving and Assisting
- Fire Safety
- Autism Awareness
- De-escalation Techniques
- Food Hygiene
- Infection Control
- Health and Safety
- Child and Adult Protection and Safeguarding
- Makaton (for all staff)

Despite the growing challenges, the children and young people who attend continue to enjoy our service in a warm, friendly, and supportive environment.

Accessing adequate funding for children to attend our services remains a significant challenge. Many families continue to struggle to find affordable support. We have recently been offered support through the Early Adopter School Aged Childcare Work Funded Project; part of the Scottish Government’s Tackling Child Poverty Delivery Plan. While this is a welcome development, the fund does not extend to working families—many of whom are in dire need of our support. Without financial assistance, these families cannot access our services, and we do not currently have the funding capacity to subsidise their places.

Staff recruitment remains our most pressing challenge. The complexity of new service users’ needs, combined with difficulty in recruiting suitable and qualified staff, has inhibited any potential for expansion. Additional funding for staffing is urgently required. Without an increase in workforce, our growing waitlist—now including referrals from across Glasgow—cannot be addressed.

Mainstream after-school clubs, which once provided inclusive support, are increasingly unable to cater to children with additional needs due to funding cuts. We are regularly approached by local schools seeking support, but without corresponding funding, we are unable to respond to these requests.

Our commitment to providing a safe, inclusive, and enjoyable environment for all children and young people remains strong. However, without urgent investment in staffing and funding for families, our ability to meet demand will continue to be constrained.

We will continue to engage with local authorities, funders, and community partners to advocate for the resources needed to support the growing number of children and families relying on our service.

Holiday Clubs
Our service delivers essential holiday provision for children (aged 5–12), teens (aged 5–19), and young adults (aged 19+). We operate clubs during school holidays, offering two weeks at Easter, one week in October, and five weeks in the summer. These schemes continue to be a vital source of respite and support for families in Glasgow and surrounding areas.

Many of the children and young people who attend require intensive one-to-one or even two-to-one support, particularly during trips and outings. This puts significant pressure on staffing levels—for example, taking five children out may require up to 11 staff members. Risk assessments are conducted for every trip, and we frequently increase staffing ratios to ensure safety and comfort for all participants.

Unfortunately, access to suitable venues and activities remains a persistent challenge. Many external establishments are unable to provide carers or accommodate our complex needs, limiting our options. Furthermore, transport constraints—particularly the restriction by Glasgow City Council that only permits trips outside the city once a week—further hinder planning. This is especially difficult as some of the most appropriate facilities, such as fun pools and sensory spaces, are located outside of Glasgow. For children who struggle with transitions and unfamiliar environments, limited access to suitable venues complicates the experience.

Holiday Clubs (continued)
Despite this progress, staffing remains a major concern, particularly during peak holiday periods. In the past, we relied on a strong pool of students to support these schemes. However, with increased living costs and limited funding, many of these individuals now seek higher-paying jobs elsewhere, leaving us short-staffed during critical times. It is important to highlight that our holiday clubs remain the only specialist provision of their kind in Glasgow and surrounding areas. The demand for places continues to outstrip supply, and our waiting lists grow with each holiday period. Without increased funding to recruit and retain qualified staff, we cannot meet the rising demand.

Our services are essential to families who face limited alternatives for their children and young people with complex support needs. We remain committed to delivering safe, engaging, and inclusive holiday experiences, but we urgently need investment in staffing and infrastructure to maintain and expand these vital supports.

Young Adult Clubs (14+)
Our Young Adult Clubs, catering to individuals aged 14 and above, continue to run successfully on Monday and Wednesday evenings. Both sessions are now at full capacity, reflecting the growing demand for inclusive social opportunities for older teens and young adults with additional support needs.

These clubs play a vital role in the lives of our participants, offering a safe and welcoming space where they can form friendships, socialise, and engage in meaningful activities. With the consistent presence of familiar and trusted staff, our young people feel supported and confident to participate in both group and individual activities.

Club members are encouraged to take the lead in planning and shaping their own experiences. Regular activities include:

- Quiz nights
- Murder mystery games
- Discos
- Baking and cooking sessions
- Movie nights
- Community outings such as trips to parks and swimming

This person-centred approach promotes independence, confidence, and inclusion, enabling each young adult to feel they are part of a vibrant and supportive community.

We have also continued to host special discos and parties for our junior/senior teen groups and adult members. While numbers for these events are smaller, they are always greatly enjoyed and provide valuable social opportunities.

Despite the clubs' clear success and the citywide need for more such services, our ability to expand remains limited due to a lack of funding. We strongly believe that additional evening clubs could significantly benefit more young people across Glasgow and the surrounding areas, but current financial constraints make this difficult to achieve.

We remain committed to advocating for greater investment in evening and social support services for young people with additional needs and will continue to explore all available avenues for funding and partnership.

Sunday Club
The Sunday Club remains one of our core and longest-running services, having first launched in October 1994. Over the years, it has become a vital part of our overall provision and continues to be in exceptionally high demand.

This club supports children and young people with a wide range of complex needs. The majority of attendees require one-to-one or even two-to-one support, which places significant demands on staffing levels. Despite this, we remain committed to delivering a high-quality, person-centred service that offers a safe, engaging, and structured environment every weekend.

Sunday Club (continued)
To help meet demand, the Sunday Club runs both a morning and an afternoon session. This allows us to maximise the number of children and young people who can access the service each week. However, the level of support required remains very high, and our current capacity is limited by the availability of trained staff and appropriate funding. There is a consistent and growing waiting list for this service. Our biggest challenge continues to be securing adequate funding to recruit and retain the staff necessary to meet the complex needs of those who attend. The nature of this work is demanding, and providing a high level of care and support in a weekend setting requires dedicated, skilled staff something that cannot be sustained without significant investment.

The young people who attend Sunday Club often present with high levels of need, and the environment must be carefully managed to ensure their wellbeing, safety, and enjoyment. To maintain and expand this essential service, urgent funding is required.

The Sunday Club has been serving families for over three decades and remains one of the very few weekend services available for children with complex support needs in Glasgow. Its value to the families who rely on it cannot be overstated. We are proud of the club’s history and its continued impact, and we are committed to securing the resources needed to sustain and grow this service for the future.

Outreach
This service, which was developed in response to the demand from parents and carers, was officially registered with the Care Commission in August 2005. It provides flexible, individualised home-based and community support for individuals aged 5 and over. Even before its official launch, the service had a waiting list—highlighting the significant and ongoing demand for evening and weekend support options across the city.

In response to growing demand and in line with Self-Directed Support (SDS) and Personalisation, our young adult group (19+) has expanded significantly. These individuals now work collaboratively with staff to co-design their own activity programmes, empowering them to shape their support. We are proud to offer a 49-week outreach service for this group, which has been extremely well received by both participants and families.

These include:
- Support to attend college classes
- Participation in art, dance, and creative programmes
- Engagement in community-based clubs and groups
- Daily adult support packages
- Increasing interest in supported work and volunteering opportunities

From the beginning, this service has been designed to empower individuals and families by offering meaningful opportunities for social inclusion, independence, and engagement in their communities. Several of our young adults, who had outgrown other services, have greatly benefited from regular Friday evening outings with appropriate support.

We are actively working to develop more structured weekday group activities that offer routine, peer interaction, and skill development. Many of these activities have been created in partnership with our service users, ensuring a tailored and empowering approach.

We recently were awarded a Grade 6 (Excellent) in its most recent inspection, recognising the high standards and dedication of our team.

Our team is fully trained and highly experienced across all age groups. Staff are flexible and able to work across our different services, creating consistency and continuity for the individuals we support.

In 2017, in response to Glasgow City Council’s closure of traditional day services, we introduced community-based outreach day services under the SDS framework. In 2020, we expanded further by adding building-based activities alongside our outreach work. This mixed model has been a transformative development.

Outreach (continued)
Service users now have the ability to organise and enjoy:

- Dance classes
- Tea dances
- Skills workshops
- Indoor leisure and learning sessions

This has significantly improved access to meaningful daytime activities that were previously only available through other organisations.

The addition of the outdoor space at the Southbrae Centre and our own coach has further enhanced our capacity. These have proven to be lifelines, particularly for those who typically rely on community access through SDS but are limited by transport or weather disruptions. This dual approach offering both community-based and in-house services—ensures greater flexibility and continuity of support, especially during periods of poor weather or when public resources are unavailable.

Ongoing expansion of this service remains heavily dependent on:

- Recruitment of skilled and experienced staff
- Continued staff training and development
- Sustainable funding

The demand for individualised, community-focused support continues to grow rapidly. Our ability to meet this demand relies on securing the necessary resources to develop staff capacity and expand our programmes.

Our Outreach Service has evolved significantly since its inception in 2005. From an urgently needed, parent-led initiative, it has become a diverse and responsive service meeting the complex and varied needs of individuals across Glasgow. With the right support and investment, we are confident in our ability to continue delivering flexible, meaningful services that help individuals thrive both at home and in the wider community.

I would like to extend a heartfelt thank you to Taylor, Sean, and the entire team for all their hard work and dedication. Their ongoing efforts to improve our services have not gone unnoticed, and we truly appreciate everything they do. Their commitment makes a real difference

Nursery
Our nursery officially opened on 27 August 2005, providing care and early learning for children aged 6 weeks to 5 years. In September 2006, the nursery secured partnership status with Glasgow City Council, enabling us to access additional support and funding. This partnership has played a vital role in the nursery's development and in supporting our ability to deliver high-quality early years education.

Gradual growth in enrolment has been steady over the years. As of March 2024, we had 66 children attending the nursery throughout the week. A fully qualified and experienced staff team is in place, and staff from other services are deployed at peak times to ensure consistency and maintain ratios.

The nursery benefits from a clear leadership structure. With Julie Cowan in post as Service Manager, and Debbie Cree as Coordinator of All Services, all staff are well-supported, regularly assessed, and trained. This structure ensures strong management across not only the nursery but also the wider organisation.

We continue to benefit from the Scottish Government's funding for a graduate/lead practitioner, a post held for the past six years by Debbie Cree. This role has a strong focus on improving attainment and quality within early years settings and brings added leadership capacity to the nursery and other linked services. We are pleased that this funding has been guaranteed for the current year, providing vital support across our provision.

Glasgow City Council also provides:

- 1,100 funded hours for all 3–5-year-olds and eligible 2-year-olds
- Free meals, snacks, and milk for children
- Ongoing quality monitoring and support through the partnership arrangement

Nursery (continued)
Our nursery holds its own Care Certificate and was awarded a Grade 6 (Excellent) in its most recent inspection, recognising the high standards and dedication of our team.

While the nursery continues to perform strongly, we have experienced some challenges in staffing over the past year. Recruitment has proven difficult, reflecting wider sector trends. During this period, we had two staff members on maternity leave and two on long-term sickness, which temporarily impacted our capacity and led to a slight dip in enrolment numbers.

We are pleased to report that, as of this term, we are operating with a full staffing team once again. This stability is expected to support an increase in both funded places and total enrolment moving forward.

The nursery remains a cornerstone of our services, providing high quality early years education in a nurturing and inclusive environment. With strong leadership, an experienced team, and continued partnership with Glasgow City Council and the Scottish Government, we are well positioned to meet the needs of our children and families. Continued investment in staffing and infrastructure will be key to sustaining and growing this vital service in the years ahead.

Variety coach
We continue to benefit immensely from the use of our Variety Club Coach, which has become an integral part of our services across all age groups. The coach plays a vital role in enhancing our programmes, enabling children and young people—from as young as 6 weeks old—right through to young adults, to access a wide range of community-based experiences.

The coach is especially appreciated by participants in our Adventure and Creative Breaks, where access to reliable, flexible transport is essential. Having our own dedicated transport allows us to keep costs manageable while offering far greater freedom of movement and access to outdoor, cultural, and recreational activities that would otherwise be difficult to arrange.

Over the past year, the availability and reliability of the coach have allowed us to increase the number of trips and outings across all service areas, including:

- Term-time and after-school services
- Holiday play schemes and adult breaks
- Nursery outings, which are now a well-integrated part of the nursery curriculum
- Evening and weekend clubs

These outings provide rich opportunities for learning, socialisation, and fun—and are consistently among the most memorable experiences for our children and young people.

We would like to extend our heartfelt thanks to our bus driver, William, and all of the staff who work together to facilitate these much-loved journeys. Their support ensures every outing is safe, enjoyable, and inclusive.

The Variety Club Coach continues to be a valued and indispensable asset to our organisation. It not only enables us to extend the reach and impact of our services but also brings immeasurable joy to the children, young people, and families we support. We are delighted to see these trips and outings expanding year on year and look forward to building even more into our future programming

Creative Breaks
Our Creative Breaks programme was first launched in September 2015, thanks to funding from the Scottish Government's Better Breaks Programme, administered by Shared Care Scotland. We initially received £30,000 to deliver four short breaks for young adults who otherwise had no access to respite. This funding allowed us to provide meaningful, person-centred respite opportunities for families who were in urgent need of support.

Achievements and performance
Over the past year, our charity has continued to face significant and growing demand for all of our services. While we remain committed to meeting the needs of children, young people, and families across Glasgow, the scale of demand now far exceeds our current capacity. This is due not only to increased referrals but also to the growing complexity of the needs presented, particularly following the impact of the pandemic.

We are currently holding a substantial waiting list across all our core services. This includes after-school provision, holiday play schemes, outreach support, and adult programmes. Expansion is urgently needed but is increasingly dependent on securing appropriate external funding—particularly for those requiring high levels of support.

Post-pandemic, access to funding for children and teens with additional needs has become more competitive and constrained, making it extremely difficult for us to grow or even maintain services at previous levels. We are actively pursuing new funding avenues to help alleviate pressure and bring more young people into services, but progress remains challenging.

One of the most pressing concerns this year has been our inability to continue funding places on holiday schemes from our own reserves. For many years, we used our limited funds to help support families during the long school breaks. This is no longer sustainable, and we are especially grateful to Shared Care Scotland for their funding, which has enabled some of Glasgow’s most vulnerable families to access short breaks.

However, the lack of broader, consistent support for families during holiday periods is deeply concerning. These breaks are not a luxury they are a lifeline. Without them, many families experience severe stress, isolation, and in some cases, crisis. For others, the absence of structured support over summer and other breaks threatens their ability to remain in work or care for other family members.

We are increasingly alarmed by the long-term effects of isolation on both the children and young people we support and their wider families. The mental, emotional, and physical toll of going weeks or months without support or interaction is profound. These issues are now being seen more frequently and more acutely by our staff and referrers alike.

Despite these challenges, we remain immensely proud of what has been achieved this year under difficult circumstances. Our dedicated staff, strong partnerships, and the resilience of the families we support have enabled us to continue delivering high-quality services. However, without urgent investment in staffing and service expansion, we risk being unable to meet the growing needs of our community. We will continue to advocate for fair and sustainable funding, especially for those most at risk of being left behind, we remain committed to supporting every child, young person, and family we can.

Greenhouses
Following the success of last year’s funding award of £47,000, we are delighted to report that the greenhouses are now fully operational and have become an exciting, vibrant addition to our organisation. This funding allowed us to upgrade and repair the existing greenhouses and garden areas, creating an inspiring and sustainable space for children, young people, families, staff, and the wider community.

This initiative is not only enhancing the day-to-day experiences of those who attend our services but is also promoting environmental awareness, healthy living, and intergenerational collaboration. It has become a long-term project with real potential for growth, learning, and community involvement.

Activities and Opportunities
We have embedded a variety of green-fingered activities into our services, supporting engagement, learning, and wellbeing across all age groups. Highlights include:

- Planting and Growing: All children and young people have been actively involved in sowing seeds, transferring seedlings, and daily watering routines. These hands-on experiences teach responsibility, patience, and an understanding of how to care for living things.
- Garden Centre Trips: Using our own minibus, groups have visited garden centres to select flowers, salad crops, and vegetables of their choice, along with essentials such as compost, pots, trays, and seeds. These trips have been both educational and fun, allowing the children and young people to take ownership of the project.
- Family Engagement and Volunteers: Families have taken part in opening days and seasonal events, and we are actively looking to recruit volunteers to help expand the project further. Their involvement helps strengthen community ties and creates shared experiences outside of our core services.
- Eco Commitment: We are proud to report that we have once again retained our Green Flag Eco-Schools Status. This recognition highlights the ongoing dedication of our children, staff, and families to environmental responsibility and sustainability.
- Community Links and Future Plans: Looking ahead, we are eager to strengthen our partnerships with local organisations and community groups. We hope to join a horticultural qualification programme, which would offer our young people the opportunity to earn recognised qualifications while developing valuable life and vocational skills.

Acknowledgement
A special thanks must go to Debbie Cree for her unwavering commitment, passion, and countless weekends spent nurturing our greenhouses. Her efforts have been central to the success and expansion of this project, and her dedication is deeply appreciated by all involved.

Conclusion
The Greenhouse Project has grown literally and figuratively into a vital part of our wider offering. It supports environmental education, healthy lifestyles, and therapeutic benefits, while also fostering a sense of pride and achievement in all who take part. We are excited to see how the project continues to evolve and flourish in the months and years ahead.

Premises
Our premises at 190 Southbrae Drive continue to play a vital role in enhancing the quality and delivery of our services. The environment we provide—bright, airy rooms with direct access to safe, well maintained outdoor play areas—contributes significantly to positive experiences for our service users. This is reflected in the strong marks we continue to receive from the Care Inspectorate in relation to our environment.

However, it is important to address a common misconception. While the building is located in Jordanhill, an area often associated with affluence, the reality of our service provision tells a very different story. Our service users come from a wide range of areas across the city, including many from areas of significant deprivation. The assumption that we are financially secure due to our postcode is inaccurate and detrimental to our efforts.

This year’s financial accounts will underline the ongoing and significant need for support, particularly for the neurodiverse families we serve. The nature of our services demands high levels of individualised support, and we are acutely aware of the many families across Glasgow still facing high support needs without access to any services.

Plans for expansion, once eagerly anticipated, have unfortunately had to be paused. This is due not only to funding challenges but also to the increasing difficulty in recruiting and retaining reliable, skilled staff. In response, we are currently developing a new Business and Development Plan, which will cover both our existing services and explore opportunities for diversification. This includes the introduction of new services aimed at supporting the growing number of families on our waiting list—families who are, in many cases, desperate for help and facing the harsh reality that poverty often means no access to any support.

Premises (continued)
Despite these challenges, there is no doubt that the Southbrae Centre has made a meaningful difference to the daily lives of our service users and their families. It remains a cornerstone of our operations, and we are hopeful that future funding will allow us to develop exciting new projects that will further meet the needs of the community.

On behalf of the Board, I would also like to extend our sincere thanks to Jane Hook, for her invaluable work as Company Secretary, and for her ongoing support and leadership as Chief Executive Officer.

Buddies has received tremendous support from Glasgow City Council over many years in various forms, including free transport for holiday and after-school clubs, and small annual grants that help cover the high costs of trips and outings. These are essential supports—particularly because nearly all our service users require 1:1 staff support, which significantly increases our operational costs.

Historically, our core funding came from the Childcare Partnership Project, which supported both our disability-focused services and, through the Sure Start programme, our baby nursery and 2–3-year-old rooms. This funding later evolved into the Integrated Grant Fund, which continued to provide vital support over many years.

However, the introduction of the Glasgow Communities Fund in October 2021 marked a significant turning point. Initially, we received six months of transitional funding from the Integrated Grant Fund at our usual rate. We were then unexpectedly informed that we were “not being recommended for funding” under the new fund. This phrase alone triggered major concern among our other funders, who questioned whether there were governance issues within the organisation.

This was a particularly damaging assumption, and we believe it stemmed from a misunderstanding among newly elected Councillors, many of whom appeared to believe that Buddies was a fully funded organisation. The only fully funded element of our work is our 3–5 nursery, due to our formal partnership with Glasgow City Council. The rest of our wide-ranging and intensive services rely heavily on external fundraising and grants.

We are extremely grateful to the many longstanding local Councillors who supported us through this challenging period, and to the newly elected representatives who took a genuine interest in our work. Our staff and parents were exceptional, leading a high-profile campaign that drew attention to our situation through the press and local political channels.

This collective lobbying effort led to the temporary creation of a Transitional Support Fund, sourced from unused COVID-related funding. While this was welcome, the funding was significantly lower than what we previously received and fell short of supporting the full scope of our services—particularly those serving unfunded Glasgow families.

We have since received funding from the Glasgow Communities Fund, but at around 50% of our former Integrated Grant allocation. This comes at a time when the demand for our services—especially for children and families affected by neurodiversity and complex support needs—is rapidly increasing across the city.

The shift in Council priorities, which appears to have de-emphasised disability and neurodiversity, is deeply concerning. We continue to advocate for a citywide strategy to support this vulnerable and growing population. Currently, Buddies is among the very few organisations delivering a comprehensive programme of services for both children and adults, including innovative projects like our Creative Breaks initiative.

Financial Overview

Last year, Buddies ended with an artificial surplus of £472,517, a result of accumulated COVID-era funds. This figure does not reflect our day-to-day financial reality and has unfortunately had a negative impact on our ability to attract new funders. In addition, the perception of being based in “Jordanhill”, often viewed as a prosperous area, has further harmed our fundraising efforts—despite the fact that our service users come from deprived areas throughout the city.

We are also facing the dual pressure of increasing staff salaries in line with the Scottish Living Wage and providing pension contributions. We have introduced fee increases and continue to pursue additional funding to support our hardworking staff.

As predicted by the CEO, the surplus has indeed impacted fundraising, but the location-based misconception has been even more damaging.

A further challenge comes from how staff-to-child ratios are interpreted under the Communities Fund. Ratios are currently based on mainstream standards (1:10), which are inappropriate for our service users—many of whom require 1:1 or even 2:1 support. This oversight disadvantages our children and places children's services at risk of closure. We are serving children who are not only excluded from mainstream after-school clubs but are also sometimes excluded from school altogether.

Despite these funding challenges, our team has worked tirelessly to maintain high-quality services, but this effort has led to a deficit of £117,463, primarily within children’s services. There is a waiting list of over 100 children, demonstrating the scale of need versus available support.

We are currently negotiating the lease of our building with Glasgow City Council, and we are optimistic that we can reach a resolution that will be sustainable and family-focused. Our top priority remains delivering the much-needed services that our families rely on.

The enthusiasm and dedication of our staff remain one of Buddies’ greatest assets. Paying staff appropriately has enabled us to retain a skilled and passionate team, led by Julie Cowan, who continues to foster a supportive, innovative environment. Their efforts are evident in the joy and progress seen daily among our children and young people.

As we continue to pursue further funding from the Glasgow Communities Fund and beyond, the passion and commitment of our staff, families, and wider community will be vital to ensuring our long-term survival and success.

Financial review

Per the Statement of Financial Activities, the charity reported a deficit the year of £117,463 (2024; surplus of £64,175) and total funds of £355,054 (2024 : £472,517) at 31 March 2025 of which £1,693 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. Unrestricted Funds per the General Fund at 31 March 2025 amounted to £347,827 (98% of total reserves), which was acceptable to the Directors.

Funding Challenges
Unfortunately, we did not receive funding for the 2023-25 period, which was a significant setback. The absence of this funding has meant that no new families can currently be offered places, and those seeking breaks have been added to a growing waiting list. This has been deeply disappointing for both families and staff, particularly given the proven success and impact of the programme.

However, the positive outcomes of the Creative Breaks initiative have strengthened our case in other areas. A number of families have since been able to secure respite funding through Self-Directed Support (SDS) and Personalisation via Social Work, enabling them to continue accessing breaks independently of the Better Breaks fund.

We are hopeful that our newest application to Shared Care Scotland will be successful and allow us to reopen the Creative Breaks to new service users. Demand for these breaks continues to grow, and their importance cannot be overstated both in terms of family respite and the personal development opportunities they offer our young adults.

The Creative Breaks programme remains one of our most valued and impactful services. It fills a critical gap for families who receive no other form of respite and provides enriching; inclusive experiences for young adults with additional support needs. We remain committed to advocating for the return of this funding and to working with families, funders, and local authorities to ensure that access to quality respite remains a priority.

The three year funding we received from the Gannochy trust to part fund our main services senior support workers finishes this Summer and we do hope further funding will be available be 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 near 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.

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 currently listed as a registered supplier for Glasgow City Council’s Social Work Department. Anew tendering process was recently completed, and we await the outcome. This decision could significantly impact the ability of families to access our services and may affect both funding and service delivery in the 2025–2026 financial year.

Plans for Future

The charity is working toward a number of key developments in the coming year, and we remain committed to ensuring our reserves policy continues to support our operational and strategic goals. With the ongoing rollout of Self-Directed Support (SDS) and Personalisation in Glasgow, many young adults especially those transitioning from school are turning to Buddies to provide new and diversified services that better meet their needs. Our Adult Day Services, recently introduced, are already proving to be a valuable addition and are expected to offer further meaningful opportunities for adult service users.

We have initiated an internal strategic review, which includes a restructuring of our staff team to ensure we are well-positioned to meet future challenges. The charity has also officially changed its name to Buddies Clubs and Services to better reflect the broad scope of our services and the wide age range of our service users, from as young as 6 weeks through to adulthood.

In August 2020, OSCR approved amendments to our Memorandum and Articles of Association, formally removing the age cap of 35 and allowing us to adapt to the evolving needs of our growing service user base. Our latest development—the Greenhouse Project—has once again received support, including funding for a new Business Plan that continues to be shaped by the core ethos of the organisation.

We are also exploring additional services and opportunities where diversity, creativity, and innovation can drive sustainable expansion and better outcomes for the families we support.

While support from Children and Families Social Work has improved marginally, significant gaps remain. Most new families struggle to access appropriate funding or support. Many parents who work can only do so part-time and often find themselves ineligible for key benefits such as tax credits. Others who receive a personal budget face high client contribution rates, which further reduce the impact of any support received.

Enabling families to live more normal, balanced lives remains a key strategic priority. We continue to advocate for funding and structural changes that better reflect the realities of living with disability and neurodiversity, particularly when compounded by financial and social hardship.

The Board remains committed to ensuring strong governance and accountability across the organisation. Our internal financial procedures are under continual review, and further changes to the Memorandum and Articles of Association have been introduced to strengthen financial controls and board oversight.

As part of the development of our new Business Plan, staff, young people, and Board members engaged in a comprehensive review of Buddies' key strengths and future aspirations. The following were identified as critical to our success and resilience:

- A deeply embedded ethos of high-quality, service-user-focused care
- A dedicated, skilled, and passionate staff team
- Strong leadership and a highly competent Board of Directors
- A culture of accessibility and inclusion, particularly for carers and families
- A flexible, person-centred approach to service design and delivery
- A proven track record of resilience and adaptability
- Unique services tailored to our target service users
- A service model that raises aspirations and expands opportunities for children, young people, and adults
- A strong history of successful fundraising, grant acquisition, and community support

Opportunities and Risks
The current funding climate is difficult, particularly for grant-based organisations. However, the demand for our services continues to grow significantly, especially among families with children and young adults experiencing Autism and other complex needs.

Our challenge moving forward is twofold:
- To safeguard existing services despite reductions in traditional funding streams.
- To seize new opportunities for service development and income diversification, ensuring sustainability and growth.

One key advocacy area is gaining access to the Glasgow Communities Fund with appropriate staffing ratios that reflect the needs of our user base. The current standard ratio (1 staff to 10 children) is unsuitable for the majority of our children, many of whom require 1:1 or 2:1 support. Failure to address this may threaten the future of children's services across the city.

A citywide effort must be made to ensure that families living in poverty and raising children with complex support needs are not left behind.

Buddies Clubs and Services remains committed to responding to the needs of the community, adapting creatively to meet challenges, and delivering high-impact, inclusive services. Our team, service users, and supporters continue to demonstrate the values that have made Buddies a vital part of the Glasgow community. We are determined to protect and grow our services in the year ahead and we thank all of our partners, funders, and families for their continued trust and support.

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	(Resigned 6 May 2025)
C Paton	
E Coulter	
E Davy	
D Barton	
G Guidi	
S Gallacher	
R McIlroy	
F Downie	(Appointed 30 April 2025)

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.

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 the notes 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 LLP, 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.

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: 2 September 2025

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of Buddies Clubs and Services (Glasgow West) Ltd (the ‘charity’) for the year ended 31 March 2025 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 2025 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.

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.

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 2006the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- 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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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.

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

David Jeffcoat (Senior Statutory Auditor)
For and on behalf of Alexander Sloan LLP, Statutory Auditor
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Date: 9/9/2025

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	**3**	9,097	-	-	9,097	5,280
Charitable activities	**4**	545,539	-	455,568	1,001,107	997,460
Other trading activities	**5**	4,415	-	-	4,415	6,271
Investments	**6**	7,050	-	-	7,050	5,848
Total income		566,101	-	455,568	1,021,669	1,014,859
Expenditure on:						
Charitable activities	**7**	681,333	2,231	455,568	1,139,132	950,684
Total expenditure		681,333	2,231	455,568	1,139,132	950,684
Net income/(expenditure)		(115,232)	(2,231)	-	(117,463)	64,175
Net movement in funds	**10**	(115,232)	(2,231)	-	(117,463)	64,175
Reconciliation of funds:						
Fund balances at 1 April 2024		463,059	7,765	1,693	472,517	408,342
Fund balances at 31 March 2025		347,827	5,534	1,693	355,054	472,517

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 24 to 38 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 2025

Prior financial year	**Notes**	**Unrestricted funds general 2024 £**	**Unrestricted funds designated 2024 £**	**Restricted funds 2024 £**	**Total 2024 £**
Income from:					
Donations and legacies	**3**	5,280	-	-	5,280
Charitable activities	**4**	525,078	-	472,382	997,460
Other trading activities	**5**	6,271	-	-	6,271
Investments	**6**	5,848	-	-	5,848
Total income		542,477	-	472,382	1,014,859
Expenditure on:					
Charitable activities	**7**	475,331	3,234	472,119	950,684
Total expenditure		475,331	3,234	472,119	950,684
Net income/(expenditure)		67,146	(3,234)	263	64,175
Transfers between funds		1,274	-	(1,274)	-
Net movement in funds	**10**	68,420	(3,234)	(1,011)	64,175
Reconciliation of funds:					
Fund balances at 1 April 2023		394,639	10,999	2,704	408,342
Fund balances at 31 March 2024		463,059	7,765	1,693	472,517

The notes on pages 24 to 38 form an integral part of these financial statements.

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		5,534		7,765
Current assets					
Debtors	**15**	55,377		63,608	
Cash at bank and in hand		335,247		451,029	
		390,624		514,637	
Creditors: amounts falling due within one year	**16**	(41,104)		(49,885)	
Net current assets			349,520		464,752
Total assets less current liabilities			355,054		472,517
The funds of the charity					
Restricted income funds	**19**		1,693		1,693
Unrestricted funds - general	**20**		347,827		463,059
Unrestricted funds - designated	**21**		5,534		7,765
			355,054		472,517

The notes on pages 24 to 38 form part of these financial statements.

The financial statements were approved by the Trustees on 2 September 2025

Charles Paton

C Paton
Director

Gillian Guidi

G Guidi
Director

Company registration number SC163352 (Scotland)

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**25**		(122,832)		36,531
Investing activities					
Interest received		7,050		5,848	
Net cash generated from investing activities			7,050		5,848
Net (decrease)/increase in cash and cash equivalents			(115,782)		42,379
Cash and cash equivalents at beginning of year			451,029		408,650
Cash and cash equivalents at end of year			335,247		451,029

The notes on pages 24 to 38 form an integral part of these financial statements.

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).

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.

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.

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	9,097	5,280

4 Income from charitable activities

	2025	2024
	£	£
Fees within charitable activities	535,122	497,084
Performance related grants	465,985	500,376
	1,001,107	997,460
Analysis by fund		
Unrestricted funds - general	545,539	525,078
Restricted funds	455,568	472,382
	1,001,107	997,460

Performance related grants		
G.C.C. Glasshouse Renovation Project	47,120	-
Shared Care Scotland (Better Breaks)	34,770	33,826
G.C.C. Holiday Club Healthy Eating Programme	1,561	-
Shared Care Scotland (Creative Breaks)	-	14,998
G.C.C. Nursery Partnership	251,294	268,511
The Robertson Trust	10,417	27,500
Glasgow Communities Fund	72,395	72,395
The Gannochy Trust	-	15,345
G.C.C. Lead Practitioner Grant	35,039	35,039
Other (analysis below)	13,389	32,762
	465,985	500,376

Other performance related grants comprises of the following;

The Commonweal Fund	-	10,000
Christina May Hendrie Trust	-	10,000
Warburons Community Grant	-	400
Holiday Club (Playscheme)	3,432	2,886
GCC Area Partnership Grant	5,957	4,232
Co-op Local Community Fund	-	494
European Capital of Sport Fund	-	750
The Hugh Fraser Foundation	4,000	4,000
	13,389	32,762

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	4,415	6,271

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,050	5,848

7 Cost of charitable activities

	2025 £	2024 £
Staff costs	885,960	753,693
Depreciation and impairment	2,231	3,234
Premises costs	101,645	46,785
Running costs	127,673	128,245
Legal and professional	7,256	4,728
Interest and finance charges	-	160
Bad and doubtful debts	-	118
Governance costs (Note 8)	14,367	13,721
	1,139,132	950,684
	1,139,132	950,684
Analysis by fund		
Unrestricted funds - general	681,333	475,331
Unrestricted funds - designated	2,231	3,234
Restricted funds	455,568	472,119
	1,139,132	950,684

8 Governance costs

	2025	2024
	£	£
Audit fees	8,184	7,800
Accountancy fees	5,041	4,977
Staff costs	1,142	944
	14,367	13,721

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 23.

10 Net income/(expenditure) for the year

	2025	2024
	£	£
Net income/(expenditure) for the year is stated after charging		
Depreciation of owned tangible fixed assets	2,231	3,234

11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	2025	2024
	£	£
Audit of the annual accounts	8,184	7,800
Non-audit services		
All other non-audit services	5,041	4,977

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	17	16
Sessional workers	25	27
	42	43

Employment costs	2025 £	2024 £
Wages and salaries	821,585	697,544
Social security costs	49,448	43,375
Other pension costs	14,927	12,774
	885,960	753,693

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 £92,513 (2024 - £87,823).

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

14 Tangible fixed assets

	Welfare equipment	Administrative equipment	Minibus	Total
	£	£	£	£
Cost				
At 1 April 2024	1,152	5,875	39,270	46,297
At 31 March 2025	1,152	5,875	39,270	46,297
Depreciation and impairment				
At 1 April 2024	1,152	5,488	31,892	38,532
Depreciation charged in the year	-	387	1,844	2,231
At 31 March 2025	1,152	5,875	33,736	40,763
Carrying amount				
At 31 March 2025	-	-	5,534	5,534
At 31 March 2024	-	387	7,378	7,765

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	46,444	60,734
Prepayments and accrued income	8,933	2,874
	55,377	63,608

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	17	19,815	28,029
Trade creditors		2,121	3,779
Other creditors		6,790	6,287
Accruals		12,378	11,790
		41,104	49,885

17 Deferred income

	1 Apr '24 £	Receipts in year £	Released in year £	31 Mar '25 £
The Robertson Trust	10,417	-	(10,417)	-
Glasgow City Council (Nursery Partnership)	17,612	249,987	(251,294)	16,305
	28,029	249,987	(261,711)	16,305

	1 Apr '23 £	Receipts in year £	Released in year £	31 Mar '24 £
Shared Care Scotland (Creative Breaks)	14,997	-	(14,997)	-
The Robertson Trust	10,417	28,750	(28,750)	10,417
Glasgow City Council (Nursery Partnership)	16,020	244,551	(242,959)	17,612
The Commonweal Fund	10,000	-	(10,000)	-
	51,434	273,301	(296,706)	28,029

18 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 £14,927 (2024 - £12,774).

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Bill Hook Memorial	1,693	-	-	-	1,693
Glasgow Communities Fund	-	72,395	(72,395)	-	-
Better Breaks (previously Adventure Breaks)	-	34,770	(34,770)	-	-
Nursery Partnership	-	251,294	(251,294)	-	-
Holiday Club (Playscheme)	-	3,432	(3,432)	-	-
G.C.C. Lead Practitioner Grant	-	35,039	(35,039)	-	-
G.C.C. Holiday Club Healthy Eating Programme	-	1,561	(1,561)	-	-
G.C.C. Glasshouse Renovation Project	-	47,120	(47,120)	-	-
G.C.C. Area Partnership Grant	-	5,957	(5,957)	-	-
The Hugh Fraser Foundation	-	4,000	(4,000)	-	-
	1,693	455,568	(455,568)	-	1,693

19 Restricted funds **(Continued)**

Previous year:	**At 1 April 2023**	**Incoming resources**	**Resources expended**	**Transfers**	**At 31 March 2024**
	£	**£**	**£**	**£**	**£**
Bill Hook Memorial	1,693	-	-	-	1,693
Creative Breaks	-	14,998	(14,443)	(555)	-
Co-op Local Community Fund	1,011	-	(1,011)	-	-
Glasgow Communities Fund	-	72,395	(72,395)	-	-
The Commonweal Fund	-	10,000	(10,000)	-	-
Better Breaks (previously Adventure Breaks)	-	33,826	(33,107)	(719)	-
Nursery Partnership	-	268,511	(268,511)	-	-
Christina Mary Hendrie Grant	-	10,000	(10,000)	-	-
Holiday Club (Playscheme)	-	2,886	(2,886)	-	-
G.C.C. Lead Practitioner Grant	-	35,039	(35,039)	-	-
The Gannochy Trust	-	15,345	(15,345)	-	-
G.C.C. Area Partnership Grant	-	4,232	(4,232)	-	-
The Hugh Fraser Foundation	-	4,000	(4,000)	-	-
Warburtons Community Grant	-	400	(400)	-	-
European Capital of Sport Fund	-	750	(750)	-	-
	2,704	472,382	(472,119)	(1,274)	1,693

19 Restricted funds **(Continued)**

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.

Creative Breaks
Funding received from the Scottish Government (Shared Care Scotland) towards creative breaks for young adults. The fund ended at 31 March 2024.

Co-op Local Community Fund
Funding received from the Co-op Local Community Fund towards costs of training someone to drive the minibus. The fund ended at 31 March 2024.

Glasgow Communities Fund
Funding received from Glasgow City Council as a controbution towards operation costs.

The Commonweal Fund
Funding received from The Trades House of Glasgow towards the cost of providing opportunities for the provision of life enhancing activities for children aged 5-19 and adults 19+ who are affected by disability. The fund ended at 31 March 2024.

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

Nursery Partnership
Funding received from Glasgow City Council towards staff and other costs relating to nursery places for age 3 to 5 years.

G.C.C. Transitional Support Fund
Funding received from the Glasgow City Council Transitional Support Fund to support wages and salaries costs.

Christina Mary Hendrie Trust
Funding received towards the cost of supporting the lives of young children. The fund ended 31 March 2024.

Holiday Club (Playscheme)
Funding received from Glasgow City Council to fund trips and outings during the holiday clubs.

G.C.C. Lead Practitioner Grant
Represents funding received from Glasgow City Council to fund wages and salary costs.

The Gannochy Trust
Grant received from the above Trust towards the salary costs of a senior support worker. The fund ended 31 March 2024.

G.C.C. Holiday Club Healthy Eating Programme
Funding received from Glasgow City Council to fund the Holiday Club Healthy Eating Programme.

19 Restricted funds (Continued)

G.C.C. Glasshouse Renovation Project
Funding received from Glasgow City Council towards the repair work for the Glasshouse Renovation Project.

G.C.C. Area Partnership Grant
Funding received from Glasgow City Council to fund equipment.

The Hugh Fraser Foundation
Funding received to provide 'life-enhancing' activities for children and young people.

European Capital of Sport Fund
Funding received to provide activities for children and young people.

20 Unrestricted funds

The General funds represent grants and related expenditure that are not otherwise Restricted in how they may be spent.

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	463,059	566,101	(681,333)	-	347,827

Previous year:	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	394,639	542,477	(475,331)	1,274	463,059

21 Unrestricted funds - designated

	At 1 April 2024	Resources expended	At 31 March 2025
	£	£	£
Designated Assets	7,765	(2,231)	5,534

Previous year:	At 1 April 2023	Resources expended	At 31 March 2024
	£	£	£
Designated Assets	10,999	(3,234)	7,765

The Designated Assets fund represents the charity's fixed assets. Depreciation is charged to this fund and the balance is the charity's net book value of its fixed assets.

22 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	-	5,534	-	5,534
Current assets/(liabilities)	347,827	-	1,693	349,520
	347,827	5,534	1,693	355,054

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	-	7,765	-	7,765
Current assets/(liabilities)	463,059	-	1,693	464,752
	463,059	7,765	1,693	472,517

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Operating lease commitments

Lessee

	2025 £	2024 £
Within one year	745	2,769
Between two and five years	-	1,482
	745	4,251

25	Cash generated from operations	2025 £	2024 £
	(Deficit)/surplus for the year	(117,463)	64,175
	Adjustments for:		
	Investment income recognised in Statement of Financial Activities	(7,050)	(5,848)
	Depreciation and impairment of tangible fixed assets	2,231	3,234
	Movements in working capital:		
	Decrease/(increase) in debtors	8,231	(4,796)
	(Decrease)/increase in creditors	(567)	3,171
	(Decrease) in deferred income	(8,214)	(23,405)
	Cash (absorbed by)/generated from operations	(122,832)	36,531

The following pages do not form part of the statutory accounts

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024
	£	£	£	£
Income				
UF Donations and gifts	9,097		5,280	
		9,097		5,280
Income from charitable activities				
UF Charitable income 1 - fees within Charitable activity	535,122		497,084	
UF Charitable income 1 - performance related grants	10,417		27,994	
RF Charitable income 1 - performance related grants	455,568		472,382	
		1,001,107		997,460
Income from trading activities				
UF Trading activity income - other	4,415		6,271	
		4,415		6,271
Investment income				
UF Other interest receivable operating	7,050		5,848	
		7,050		5,848
Total income		1,021,669		1,014,859
Total expenditure		(1,139,132)		(950,684)
Net (deficit)/surplus for the year		(117,463)		64,175

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024
	£	£	£	£
<u>Charitable activities</u>				
<u>Staff costs</u>				
Wages and salaries	821,585		697,544	
Social security costs	49,448		43,375	
Staff pension costs defined contribution	14,927		12,774	
		885,960		753,693
<u>Depreciation</u>				
Depreciation	2,231		3,234	
		2,231		3,234
<u>Premises costs</u>				
Rent	27,764		27,740	
Insurance	5,243		5,092	
Repairs and maintenance	59,417		6,957	
Cleaning	9,221		6,996	
		101,645		46,785
<u>Running costs</u>				
Printing, postage and stationery	7,503		7,014	
Telephone	4,101		4,014	
Training costs	4,378		4,557	
Subscriptions	4,605		5,295	
General expenses	9,727		7,129	
Resources	17,675		17,379	
Catering	38,040		37,388	
Outings	20,243		23,723	
Transport	19,165		18,136	
Staff uniforms	2,236		3,610	
		127,673		128,245
<u>Legal and professional</u>				
Consultancy fees	1,944		-	
Payroll fees	5,312		4,728	
		7,256		4,728
<u>Interest and finance charges</u>				
Bank charges	-		160	
		-		160
<u>Bad and doubtful debts</u>				
Bad debts	-		118	
		-		118

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024
	£	£	£	£
Governance costs				
Audit fees	8,184		7,800	
Accountancy fees	5,041		4,977	
Staff costs	1,142		944	
		14,367		13,721
Total charitable activities expenditure		1,139,132		950,684
Total resources expended		1,139,132		950,684