Company registration number SC163352 (Scotland)

Charity registration number SC024503 (Scotland)

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

TC Group
Business Advisors & Accountants
180 St Vincent Street
Glasgow
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BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

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Trustees	Charles Paton	
	Eric Coulter	
	Dorothy Barton	
	Gillian Guidi	
	Stephanie Gallacher	
	Rosemary McIlroy	
	Frances Downie	(Appointed 30 April 2025)
	Nicola Cunning	(Appointed 4 September 2025)
Secretary / Chief Executive	Jane Hook MBE	
Charity number (Scotland)	SC024503	
Company number	SC163352	
Registered office	190 Southbrae Drive Glasgow G13 1TX	
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BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

CONTENTS

	Page
Directors' report	1 - 16
Independent auditor's report	17 - 20
Statement of financial activities	21 - 22
Balance sheet	23
Statement of cash flows	24
Notes to the financial statements	25 - 40

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

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 community-based care, play, leisure and recreational opportunities for children, young people and adults with disabilities, additional support needs and complex needs. Through person-centred support, the charity promotes independence, choice and inclusion, enabling those who use our services to be valued as individuals while supporting families to lead as full and active a life as possible.

During the year, the charity delivered the following services:

- After School Services
- Holiday Clubs
- Sunday Club
- Young Adult Clubs (14+)
- Outreach Services, including Personalisation and Self-Directed Support
- Nursery Services (0–5 years, including funded term-time provision)
- Support for young people to attend college, training and community activities
- Variety Club Coach transport service
- Adventure Breaks
- Creative Breaks

Each of these services is designed to meet the individual needs of the people we support, providing safe, high-quality opportunities that promote social inclusion, personal development, confidence and wellbeing.

The charity continues to benefit from a clear and effective leadership structure. Operational management is led by Julie Cowan, Service Manager, supported by Debbie Cree, Co-ordinator of Services. Together they provide leadership across all areas of the organisation, ensuring staff receive regular supervision, performance reviews, ongoing training and professional development. This strong management structure supports the delivery of consistently high-quality services and helps ensure the charity continues to meet the needs of the children, young people, adults and families it serves.

After School Services

Our After School Service operates Monday to Friday during school term time and provides high-quality support for children and young people aged 5 to 19 years. The service is organised into three age-appropriate groups—Children, Teens and Adults—ensuring activities and support are tailored to each stage of development.

During the year, we continued to see an increase in the number of children and young people presenting with increasingly complex support needs, including significant health and medical requirements. While we strive to meet the diverse needs of the families we support, there are occasions where we are unable to accept referrals requiring specialist clinical interventions, as our workforce consists of highly trained support staff rather than registered healthcare professionals.

To ensure the highest standards of care, all staff undertake an extensive programme of mandatory and specialist training, including:

- First Aid
- Moving and Assisting
- Fire Safety
- Autism Awareness
- Epilepsy Awareness and Administration of Medication
- De-escalation Techniques
- Food Hygiene
- Infection Prevention and Control
- Health and Safety
- Child and Adult Protection and Safeguarding
- Makaton

This ongoing investment in staff development enables us to provide safe, person-centred, high-quality support that promotes independence, confidence and meaningful participation for every child and young person attending the service.

Despite the increasing complexity of need, the children and young people who attend continue to enjoy a welcoming, inclusive and supportive environment where they can develop friendships, build confidence and participate in a wide range of recreational and social opportunities.

We are particularly proud that our After School Service was awarded **Grade 6 (Excellent)** in its most recent Care Inspectorate inspection. This outstanding achievement reflects the commitment, professionalism and dedication of our staff team and the consistently high quality of care and support provided.

Securing sustainable funding for children to access our services continues to present significant challenges. We have continued to participate in the Scottish Government's **Early Adopter School Age Childcare Programme**, part of the *Tackling Child Poverty Delivery Plan*, enabling a number of eligible families to benefit from funded childcare. However, the current funding criteria exclude many working families who also require specialist childcare and support. As a result, many families remain unable to access our services because they cannot afford the costs and the charity does not have sufficient resources to subsidise places.

Recruitment and retention of skilled staff remains the most significant challenge facing the service. The increasing complexity of support needs, coupled with the ongoing shortage of experienced care staff, has limited our ability to expand provision despite growing demand. Our waiting list continues to increase, with referrals received from across Glasgow. Additional investment in staffing is essential if we are to meet this demand and ensure more children and young people can access the specialist support they need.

Mainstream after-school clubs, which previously provided more inclusive opportunities, are increasingly unable to support children with additional support needs due to ongoing funding pressures and reduced staffing. We are regularly approached by local schools seeking placements for children who require specialist support; however, without corresponding funding, we are often unable to respond to these requests.

Our commitment to providing a safe, inclusive and enjoyable environment for every child and young person remains unwavering. However, without increased investment in both family support funding and our workforce, our ability to meet the growing demand for specialist services will continue to be limited. We will continue to work with local authorities, funders and community partners to advocate for the resources required to ensure more children and families can access the support they need.

Holiday Clubs

Our Holiday Club programme provides essential support for children (aged 5–12), teenagers (aged 13–19) and young adults (19+) during school holiday periods. We operate for two weeks at Easter, one week during the October break and five weeks throughout the summer holidays, providing vital respite for families and meaningful experiences for children and young people across Glasgow and the surrounding areas.

Many of the children and young people attending our holiday provision require intensive one-to-one and, in some cases, two-to-one support, particularly when participating in community outings. This creates significant staffing demands; for example, a trip involving five children may require up to eleven staff members to ensure everyone's safety and wellbeing. Comprehensive risk assessments are completed for every outing, and staffing ratios are increased wherever necessary to provide safe, high-quality support.

Access to suitable community facilities continues to present challenges. Many leisure venues are unable to accommodate individuals with complex needs or provide appropriate accessibility, limiting the range of activities available. In addition, transport restrictions, including limitations on travelling outside Glasgow, reduce opportunities to access specialist facilities such as accessible swimming pools and sensory environments that are not available locally. These restrictions particularly affect children and young people who benefit from carefully planned, familiar environments and activities.

Recruitment and retention of suitably skilled staff remains one of the greatest challenges for our holiday provision. Historically, we benefited from a strong workforce of students during holiday periods. However, increasing living costs and greater competition from higher-paid employment have significantly reduced this pool of staff. As a result, recruitment during peak periods continues to be extremely difficult.

Our Holiday Clubs remain one of the few specialist holiday provisions available for children and young people with complex additional support needs in Glasgow and the surrounding areas. Demand continues to exceed capacity, with waiting lists growing each holiday period. Increased investment in staffing and infrastructure is essential if we are to meet this demand and continue delivering safe, engaging and inclusive holiday experiences for the families who rely on us.

Young Adult Clubs

Our Young Adult Clubs, supporting young people aged 14 years and over, continue to operate successfully on Monday and Wednesday evenings. Both sessions remain at full capacity, demonstrating the increasing demand for inclusive social opportunities for older teenagers and young adults with additional support needs.

The clubs provide a safe, welcoming and supportive environment where young people can build lasting friendships, develop confidence and participate in meaningful social and recreational activities. The continuity of familiar staff enables participants to feel secure, valued and confident in taking part in a wide variety of activities.

A key feature of the clubs is our person-centred approach, encouraging members to plan and shape their own programme of activities. Regular activities include quiz nights, games evenings, discos, baking and cooking sessions, movie nights, swimming, visits to local parks and a variety of community outings. These opportunities promote independence, choice, confidence and social inclusion while enabling young people to develop important life skills.

Throughout the year we have also hosted a number of discos and social events for our junior and senior teen groups alongside our adult members. These events continue to be extremely popular, providing valuable opportunities for social interaction, celebration and community participation.

Despite the continued success of the clubs and the clear demand for additional evening provision across Glasgow, our ability to expand remains limited by available funding. We firmly believe that additional evening clubs would benefit many more young people and families; however, without sustainable investment we are unable to increase capacity. We will continue to pursue funding opportunities and work with partners to advocate for greater investment in evening and social support services.

Sunday Club

The Sunday Club remains one of the charity's longest-established and most valued services, having operated continuously since Buddies Clubs and Services was founded in October 1994. It continues to be an essential source of support for families and remains consistently oversubscribed.

The club provides high-quality, person-centred support for children and young people with a wide range of disabilities, complex needs and additional support requirements. The majority of attendees require one-to-one or two-to-one support, resulting in significant staffing requirements. Despite these challenges, we remain committed to providing a safe, structured and engaging environment where children and young people can develop friendships, build confidence and enjoy meaningful recreational experiences while their families receive valuable respite.

To maximise the number of children and young people who can benefit from the service, the Sunday Club operates both morning and afternoon sessions each week. This enables us to support more families; however, demand continues to exceed our available capacity. The high levels of support required by those attending mean that our ability to increase places is dependent upon securing sufficient funding to recruit and retain appropriately trained staff.

Recruitment and retention remain the most significant challenges facing the service. Supporting children and young people with complex needs requires a skilled, experienced and committed workforce, and delivering this level of specialist support at weekends presents additional challenges. Without sustained investment in staffing, we are unable to respond to the increasing number of referrals, and our waiting list continues to grow.

Many of the children and young people attending Sunday Club have complex behavioural, communication and physical support needs. As a result, every session is carefully planned and appropriately staffed to ensure the safety, wellbeing and enjoyment of all participants while providing families with much-needed respite and reassurance.

Having supported families for over 30 years, the Sunday Club remains one of the very few specialist weekend services available for children and young people with complex additional support needs in Glasgow. The value of this service to families cannot be overstated. We are extremely proud of its long history and the positive difference it continues to make to the lives of those we support. Securing sustainable funding remains essential if we are to maintain this vital service, reduce waiting lists and ensure that more families can benefit from specialist weekend support in the years ahead.

Outreach

Our Outreach Service was established in response to requests from parents and carers seeking flexible, individualised support for children, young people and adults with additional support needs. The service was registered with the Care Commission in August 2005 and provides person-centred support for individuals aged five years and over, both within their own homes and throughout the local community. Even prior to registration, the service had a substantial waiting list, demonstrating the clear and ongoing need for flexible evening, weekend and community-based support across Glasgow.

In response to increasing demand and the continued implementation of Self-Directed Support (SDS) and personalisation, our provision for young adults aged 19 and over has expanded significantly. Participants are actively involved in planning their own support and activities, enabling them to make meaningful choices and achieve greater independence. We now provide a 49-week outreach service for this group, which continues to receive extremely positive feedback from both the individuals who use the service and their families.

Support is tailored to individual aspirations and outcomes and includes:

- Attendance at college and further education
- Participation in art, dance and creative programmes
- Access to community groups, leisure activities and social clubs
- Individual day support packages
- Support to explore volunteering, employability and work experience opportunities

Outreach (continued)

From its inception, the Outreach Service has been designed to promote independence, choice and social inclusion while enabling individuals to participate fully in their local communities. Many of the young adults who have transitioned from children's services continue to benefit from regular evening and weekend activities, maintaining friendships, developing confidence and building valuable life skills.

We continue to develop new structured weekday group activities that provide routine, peer interaction and opportunities for personal development. Importantly, these programmes are co-produced with the people who use our services, ensuring activities reflect their interests, aspirations and support needs.

We are delighted that our Outreach Service was awarded **Grade 6 (Excellent)** in its most recent Care Inspectorate inspection. This outstanding achievement recognises the dedication, professionalism and expertise of our staff team and reflects our commitment to delivering high-quality, person-centred support.

Our staff team is highly skilled, experienced and trained to support individuals with a wide range of complex needs across all age groups. Their flexibility enables them to work across our various services, providing continuity of care and allowing trusting relationships to develop between staff, service users and their families.

Following Glasgow City Council's closure of many traditional day services in 2017, we responded by developing community-based day opportunities through the Self-Directed Support framework.

In 2020, we further enhanced this provision by introducing building-based activities alongside our outreach programme. This blended model has significantly increased the range of opportunities available, offering individuals greater choice, structured activities and improved social connections while continuing to promote independence and community inclusion.

Demand for flexible, individualised and community-based support continues to grow year on year. Our ability to respond to this increasing need is dependent upon securing sustainable funding to recruit, retain and develop a skilled workforce while expanding the range of programmes and opportunities we can offer.

Since its establishment in 2005, the Outreach Service has evolved from a parent-led initiative into a diverse, responsive and highly valued service supporting children, young people and adults with complex additional support needs across Glasgow. By working closely with individuals and their families, we continue to develop services that promote independence, inclusion and meaningful participation within local communities. With continued investment and support, we are confident that the Outreach Service will continue to grow and adapt to meet the changing needs of those who rely on us.

The Trustees would like to place on record their sincere appreciation to Taylor, and every member of the Outreach team for their professionalism, dedication and unwavering commitment throughout the year. Their passion for continually improving our services, supporting individuals to achieve positive outcomes and maintaining the high quality of service provided.

Nursery

Our nursery officially opened on 27 August 2005 and provides high-quality early learning and childcare for children aged 6 weeks to 5 years. In September 2006, the nursery became a funded provider in partnership with Glasgow City Council, enabling us to deliver funded early learning and childcare while continuing to provide high-quality, inclusive support for local families. This long-standing partnership has played a significant role in the continued development of the nursery and our ability to deliver excellent outcomes for children.

The nursery has continued to grow steadily over the years and remains in high demand. As of March 2025, 60 attended the nursery throughout the week. We employ a fully qualified, experienced and dedicated staff team, with colleagues from other services providing additional support during peak periods to ensure appropriate staffing ratios and continuity of care.

The nursery benefits from a strong and effective leadership structure. Operational management is provided by Julie Cowan, Service Manager, supported by Debbie Cree, Co-ordinator of Services. Staff receive regular supervision, professional development and ongoing training, ensuring the nursery maintains high standards of care, learning and safeguarding while contributing to the wider organisational culture of continuous improvement.

Nursery (continued)

We continue to benefit from Scottish Government funding for a Graduate Lead Practitioner post, a role held by Debbie Cree for the past seven years. The role focuses on improving the quality of early learning and childcare, supporting positive outcomes for children and strengthening professional practice across the nursery. The expertise and leadership provided through this post have also benefited other areas of the organisation, and we are delighted that funding has been confirmed for a further year.

Through our partnership with Glasgow City Council, eligible families continue to benefit from:

- 1,140 hours of funded Early Learning and Childcare each year for all eligible three and four-year-olds, and eligible two-year-olds.
- Funded healthy meals, snacks and milk for children attending the nursery.

These funded entitlements help ensure that high-quality early learning remains accessible to families while supporting children's learning, development and wellbeing.

Our nursery operates under its own Care Inspectorate registration and was awarded **Grade 6 (Excellent)** in its most recent inspection. This outstanding achievement reflects the dedication, professionalism and expertise of our staff team and recognises the consistently high standard of care, learning and support provided to every child.

The nursery remains a cornerstone of Buddies Clubs and Services

Variety Club Coach

The Variety Club Coach continues to be an invaluable resource and an integral part of our organisation, supporting the delivery of services across all age groups. It enables children, young people and adults from as young as six weeks old through to adulthood to access a wide range of community-based experiences that enrich learning, promote inclusion and encourage independence.

The coach is particularly important in supporting all of our services, where safe, reliable and accessible transport is essential. Having our own dedicated vehicle allows us to keep transport costs manageable while significantly increasing opportunities to access outdoor spaces, cultural attractions, leisure facilities and recreational activities that would otherwise be difficult or prohibitively expensive to organise.

Throughout the year, the coach enabled an increased number of outings across all areas of the organisation, including:

- After School Services
- Holiday Clubs and Adventure Breaks
- Nursery outings, which form an important part of the early years curriculum
- Evening and weekend clubs

These outings provide invaluable opportunities for learning, social interaction, confidence building and community participation. For many of the children and young people we support, these experiences create lasting memories while developing important life skills and promoting greater independence.

The Trustees would like to express their sincere thanks to all members of staff who contribute to the planning and delivery of these outings. Their professionalism, commitment and careful planning ensure that every journey is safe, enjoyable and fully inclusive.

The Variety Club Coach remains one of the charity's most valued assets. It enables us to extend the reach and quality of our services, increase opportunities for community inclusion and provide experiences that might otherwise be inaccessible to many of the individuals we support. We look forward to continuing to expand the use of the coach as our services grow, ensuring even more children, young people, and families benefit from the opportunities it provides.

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.

A positive outcome of the Creative Breaks initiative is that they 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 Creative Breaks fund.

After a period of where we were unsuccessful in applications to the Creative Breaks Fund – we were able to reopen the Creative Breaks programme to new service users as we were successful in our 2025/2026 application. We received £35000.00 towards the project, split equally between both 2025/2026 and 2026/2027. 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. We are awaiting word on the outcome of our application for the next financial years.

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.

Achievements and performance

During the year, Buddies Clubs and Services continued to deliver a wide range of high-quality, person-centred services for children, young people and adults with disabilities, additional support needs and complex needs. Despite operating in an increasingly challenging financial environment, the charity has continued to provide safe, inclusive and responsive services that make a significant difference to the lives of the individuals and families we support. Demand for our services has continued to increase across every area of the organisation. We have experienced a substantial rise not only in the number of referrals received but also in the complexity of support required. Many of the children, young people and adults accessing our services now require intensive one-to-one or two-to-one support, placing increasing pressure on staffing resources and operational capacity.

As a result, significant waiting lists remain across our core services, including After School Services, Holiday Clubs, Sunday Club, Outreach and Adult Services. While there is clear demand for further expansion, our ability to increase capacity is entirely dependent upon securing sustainable funding to recruit and retain appropriately trained staff.

One of the most significant challenges during the year has been the increasing cost of delivering specialist holiday provision. For many years the charity subsidised holiday places using its own limited reserves to ensure families could continue to access essential respite. This approach is no longer financially sustainable. We are therefore extremely grateful to Shared Care Scotland for its continued support through short break funding, which has enabled many of Glasgow's most vulnerable children, young people and families to continue accessing vital holiday provision.

The need for consistent and sustainable funding for holiday and respite services has never been greater. For families caring for children and young people with complex needs, these services are not simply recreational opportunities they provide essential respite, reduce family stress, support parental wellbeing and, for many parents and carers, make it possible to remain in employment. Without access to specialist holiday provision, many families face increased isolation, emotional and physical exhaustion, and a heightened risk of family breakdown.

Throughout the year we have become increasingly concerned about the long-term impact that limited access to services is having on both the individuals we support and their families. The effects of prolonged isolation, reduced opportunities for social interaction and limited access to respite continue to affect emotional wellbeing, mental health, confidence and community participation. These challenges are becoming increasingly evident across all areas of our work.

Despite these pressures, the charity has continued to achieve excellent outcomes. We are particularly proud that both our After School Service, Outreach Service and Nursery achieved **Grade 6 (Excellent)** Care Inspectorate evaluations, reflecting the exceptional commitment, professionalism and dedication of our staff teams. These achievements demonstrate our ongoing commitment to delivering services of the highest quality while continually striving to improve outcomes for those we support.

The Trustees wish to record their sincere appreciation to every member of staff, volunteer and partner organisation whose commitment and hard work have enabled the charity to continue delivering outstanding services throughout the year. Their dedication, together with the resilience shown by the children, young people, adults and families we support, has enabled Buddies Clubs and Services to continue making a meaningful difference across our communities.

Looking ahead, our priority remains to secure sustainable funding that will allow us to expand our services, reduce waiting lists, strengthen our workforce and respond to the growing demand for specialist support. We remain committed to ensuring that every child, young person and adult has the opportunity to participate fully in their community, develop independence and reach their full potential, regardless of the complexity of their needs.

Greenhouses

We are delighted to report that our greenhouse project continues to flourish and has become one of the most exciting and valued additions to Buddies Clubs and Services. Funding received enabled us to refurbish and enhance our existing greenhouses and surrounding garden areas, transforming them into an attractive, accessible and sustainable learning environment for children, young people, adults, families, staff and the wider community.

The project has developed into much more than a gardening initiative. It has become a hub for learning, wellbeing, environmental awareness and community engagement, providing meaningful opportunities for people of all ages and abilities to learn new skills, build confidence and connect with nature. We continue to develop and expand the project, creating new opportunities for participation and inclusion.

Activities and Opportunities

The greenhouse project is now fully embedded across many of our services, providing a wide range of practical and educational activities that support learning, wellbeing and personal development.

Children, young people and adults regularly take part in planting, growing and caring for flowers, fruit, vegetables and herbs. They are actively involved in sowing seeds, transplanting seedlings, watering plants and maintaining the gardens, developing responsibility, patience and an understanding of environmental sustainability through hands-on learning.

Regular visits to local garden centres using the Variety Club Coach enable participants to choose flowers, plants, vegetables, compost and gardening equipment for the project. These outings encourage choice, independence and decision-making while giving individuals ownership of the gardens they help to create and maintain.

The project has also strengthened engagement with families and the wider community. Families have participated in open days, seasonal events and gardening activities, helping to create shared experiences beyond our core services. We continue to seek additional volunteers and community partners to support the ongoing development of the project and expand the opportunities available.

We are particularly proud to have once again retained our **Green Flag Eco-Schools Award**, recognising the continued commitment of our children, young people, staff and families to environmental sustainability and responsible stewardship of the natural environment.

Looking ahead, we are keen to strengthen partnerships with local organisations, schools and community groups to further develop the project. One of our key ambitions is to establish an accredited horticultural training programme that will enable young people and adults to gain recognised qualifications while developing practical skills, increasing confidence and improving future employability opportunities.

The greenhouse project continues to demonstrate the positive impact that outdoor learning and environmental activities can have on wellbeing, confidence, social inclusion and life skills. We are excited to build on its success and ensure it remains a lasting resource that benefits the people we support and the wider community for many years to come.

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.

Premises

Our premises at **190 Southbrae Drive** continue to play a central role in the delivery and development of our services. The bright, spacious and welcoming environment, together with direct access to safe, well-maintained outdoor play and learning areas, provides an excellent setting for children, young people and adults to learn, develop and thrive. The quality of our environment continues to be recognised through consistently high Care Inspectorate evaluations, reflecting our commitment to providing safe, inclusive and stimulating facilities.

Whilst our premises are located in Jordanhill, an area often perceived as affluent, this does not reflect the communities we serve. Children, young people and adults access our services from across Glasgow, including many of the city's most disadvantaged communities. The assumption that the charity is financially secure because of its location is both inaccurate and unhelpful. The reality is that demand for our services continues to increase, while the financial pressures associated with delivering highly specialised, person-centred support continue to grow.

The financial statements accompanying this report highlight the ongoing need for sustainable investment in our services. The majority of those we support require intensive one-to-one or two-to-one staffing, significantly increasing the cost of service delivery. At the same time, many neurodiverse children, young people and their families across Glasgow remain unable to access the support they need because specialist services are operating at capacity.

Despite these challenges, the Southbrae Centre has transformed the way we are able to deliver our services. It has enabled us to expand opportunities, improve accessibility, strengthen community engagement and develop innovative projects such as our greenhouse initiative, providing a welcoming base from which our organisation continues to grow. We remain committed to further developing the premises as funding opportunities become available, ensuring they continue to meet the changing needs of the individuals and families we support.

Premises (continued)

The Trustees would like to record their sincere thanks to Jane Hook for her continued dedication as Company Secretary and Chief Executive Officer. As one of the charity's founding members, her vision, leadership and unwavering commitment over many years have been instrumental in the growth and success of Buddies Clubs and Services.

The Trustees remain optimistic about the future of Buddies Clubs and Services. Through continued partnership working, sustainable investment and the dedication of our staff, volunteers and supporters, we are committed to building on our achievements and ensuring that more children, young people, adults and families can access the specialist support they need for many years to come.

Financial review

Per the Statement of Financial Activities, the charity reported a deficit the year of £59,214 (2025; deficit of £117,463) and total funds of £295,840 (2025 : £355,054) at 31 March 2026 of which £1,693 related to Restricted Funds.

Total cash at bank and in hand at the end of the year remained comfortable at £341,183 (2025: £335,247).

The CEO and board have taken action to reverse the operating deficit position. The main actions have involved increased fundraising, grant applications, cost reductions and increasing fees where appropriate. Fundraising activities which started in February 2026 have raised over £12,000. Additional grant awards have also been received post year-end.

On the expenditure front, like most organisations Buddies is facing pressures from increases to staff salaries in line with the Scottish Living Wage and increased national insurance contributions. Additional costs in relation to the upkeep of our building are also contributing to the deficit.

The actions taken by the CEO and board towards the end of the financial year are expected to turn around the financial deficit in the year to 31 March 2027.

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 annual General Fund operating costs. Unrestricted Funds per the General Fund at 31 March 2026 amounted to £270,200 (39% of 2025/26 General Fund operating costs), which was acceptable to the Directors.

Lease

Despite occupying the Southbrae Centre for several years and investing significant time and resources into developing the premises, the charity continues to face uncertainty as the lease agreement with Glasgow City Council remains unresolved.

Discussions have been ongoing for a considerable period; however, the lease has yet to be finalised due to a number of outstanding issues, including responsibility for the building insurance. Throughout this process, communication has often been inconsistent, with the charity being referred between different officers and managers. While assurances have been given that the outstanding matters would be resolved, progress has been slow and periods of limited communication have resulted in continued uncertainty.

The lack of a completed lease creates unnecessary challenges for the organisation. It restricts our ability to plan strategically, invest confidently in the long-term development of the premises and pursue certain funding opportunities that require secure tenure. Despite these obstacles, we have continued to invest in the building, creating a safe, welcoming and high-quality environment for the children, young people, adults and families who rely on our services.

Throughout this period of uncertainty, the professionalism, resilience and commitment of our staff have remained one of Buddies Clubs and Services' greatest strengths. By continuing to invest in our workforce and offering fair rates of pay wherever possible, we have been able to retain a skilled and dedicated team. Under the leadership of Julie Cowan, Service Manager, staff continue to foster a caring, innovative and supportive environment where children, young people and adults can flourish. Their dedication is reflected daily in the positive outcomes achieved by those who use our services.

As we continue to seek sustainable funding through the Glasgow Communities Fund and other funding programmes, we remain hopeful that the lease issues can be resolved, providing the long-term security needed to support future investment and service development. With the continued commitment of our staff, Trustees, families, volunteers and community partners, we are confident that Buddies Clubs and Services will continue to grow, innovate and provide life-changing opportunities for those who depend upon us.

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:

- Misunderstanding about change in service users due position of our building
- Many charities changing their priorities for funding and assuming a change in service users due move to Jordanhill.
- 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. A new tendering process is expected to be made available in the near future which we will re-tender.

Plans for Future

Looking ahead, the Trustees remain committed to developing and strengthening the charity's services to meet the increasing and changing needs of children, young people, adults and families across Glasgow. Our strategic priorities continue to focus on delivering sustainable growth while ensuring our reserves policy supports both our day-to-day operations and future development.

The continued implementation of Self-Directed Support (SDS) and personalisation has resulted in increasing numbers of young people transitioning from school seeking flexible, community-based support. Buddies Clubs and Services is well placed to respond to this demand, and we will continue to develop innovative services that promote independence, choice and meaningful participation in community life. Our Adult Day Services have already demonstrated significant value and we intend to expand these opportunities as resources allow.

We will continue to explore new and innovative projects that complement our existing services, building on successful initiatives such as our greenhouse project and community-based programmes. By embracing creativity, partnership working and person-centred approaches, we aim to provide even greater opportunities for learning, wellbeing, employability and social inclusion.

Securing sustainable funding remains our highest priority. Although support from Children and Families Social Work has improved slightly, many families continue to face significant barriers in accessing appropriate funding. Working parents often find themselves unable to access sufficient financial assistance despite the high costs associated with caring for a child or young person with complex additional support needs. Likewise, families receiving Self-Directed Support budgets frequently experience substantial client contributions, reducing the effectiveness of the support available to them.

The Trustees will continue to advocate for funding arrangements and public policies that better reflect the realities faced by families living with disability, neurodiversity and complex support needs. We believe every child, young person and adult should have access to the specialist support they require, regardless of their family's financial circumstances.

Strengthening organisational resilience will also remain a key priority. We will continue to invest in our workforce through recruitment, training and professional development while seeking opportunities to expand our services, reduce waiting lists and improve outcomes for those we support. Alongside this, we remain committed to securing a long-term resolution to the lease arrangements for the Southbrae Centre, providing the stability needed to invest confidently in our facilities and future development.

The Board remains committed to maintaining the highest standards of governance, transparency and accountability. Our financial management procedures continue to be reviewed regularly to ensure they remain robust and effective, and we will continue to strengthen our governance arrangements in line with good practice and regulatory requirements.

Despite the challenges facing the charity, the Trustees remain optimistic about the future. Through the continued dedication of our staff, volunteers, partners and supporters, together with sustainable investment and strong community partnerships, we are confident that Buddies Clubs and Services will continue to grow, innovate and provide life-changing support for children, young people, adults and their families for many years to come.

Opportunities and risks

The financial environment for charities continues to present significant challenges, with increasing competition for grant funding and rising operational costs placing additional pressure on specialist service providers. At the same time, demand for Buddies Clubs and Services continues to grow, particularly from families supporting children, young people and adults with autism, neurodiversity and complex additional support needs.

The charity's principal risks continue to centre on the sustainability of funding, workforce recruitment and retention, and our ability to meet increasing demand while maintaining the high quality of our services. The growing complexity of the needs of those accessing our provision requires significantly higher staffing levels than are typically recognised within mainstream funding models, resulting in a widening gap between the true cost of delivering specialist support and the funding available.

Looking ahead, our strategic focus is twofold:

- To safeguard and strengthen our existing services in the face of increasing financial pressures and reductions in traditional funding streams.
- To develop new opportunities for service innovation, partnership working and income diversification, ensuring the long-term sustainability and growth of the organisation.

Opportunities and Risks (continued)

A key priority for the coming year will be continuing to advocate for funding arrangements that accurately reflect the realities of delivering specialist services. In particular, we will continue to engage with Glasgow City Council regarding the Glasgow Communities Fund to ensure staffing ratios better reflect the needs of the children and young people we support. The standard funding model of one member of staff to ten children is not appropriate for our services, where many individuals require one-to-one or two-to-one support to participate safely and meaningfully. Without funding models that recognise these higher levels of need, the long-term sustainability of specialist childcare and support services across Glasgow will remain at risk.

The Trustees also recognise the increasing financial pressures faced by families. Too many children and young people with complex support needs continue to experience barriers to accessing the services they require because funding is either unavailable or insufficient. We will continue to work collaboratively with funders, statutory agencies and partner organisations to advocate for fairer funding arrangements and to ensure that families living with disability, neurodiversity and financial hardship are not left behind.

Despite these challenges, the Trustees remain optimistic about the future. Buddies Clubs and Services has a long history of responding positively to changing needs through innovation, partnership working and a strong commitment to person-centred support. The dedication of our staff, Trustees, volunteers, families and supporters continues to be our greatest strength.

We remain committed to protecting our existing services while identifying new opportunities for growth and development. Through continued collaboration with our partners, funders and local communities, we will strive to ensure that Buddies Clubs and Services continues to provide high-quality, inclusive and life-changing support for children, young people, adults and families across Glasgow for many years to come.

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:

Jeanette McDonald	(Resigned 6 May 2025)
Charles Paton	
Eric Coulter	
Elizabeth Davy	(Resigned 13 July 2026)
Dorothy Barton	
Gillian Guidi	
Stephanie Gallacher	
Rosemary McIlroy	
Frances Downie	(Appointed 30 April 2025)
Nicola Cunning	(Appointed 4 September 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 TC Group, 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

Charles Paton
Director
Dated: 7 September 2026

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 2026 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 2026 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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 TC Group, Statutory Auditor
Accountants and Business Advisers
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG
Date: 15/9/2026

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	**3**	36,902	-	-	36,902	9,097
Charitable activities	**4**	569,116	-	496,753	1,065,869	1,001,107
Other trading activities	**5**	22,546	-	-	22,546	4,415
Investments	**6**	6,815	-	-	6,815	7,050
Total income		635,379	-	496,753	1,132,132	1,021,669
Expenditure on:						
Charitable activities	**7**	696,644	1,384	493,318	1,191,346	1,139,132
Total expenditure		696,644	1,384	493,318	1,191,346	1,139,132
Net income/(expenditure)		(61,265)	(1,384)	3,435	(59,214)	(117,463)
Transfers between funds		(16,362)	19,797	(3,435)	-	-
Net movement in funds	**10**	(77,627)	18,413	-	(59,214)	(117,463)
Reconciliation of funds:						
Fund balances at 1 April 2025		347,827	5,534	1,693	355,054	472,517
Fund balances at 31 March 2026		270,200	23,947	1,693	295,840	355,054

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 25 to 40 form 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 2026

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

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		8,947		5,534
Current assets					
Debtors	**15**	38,889		55,377	
Cash at bank and in hand		341,183		335,247	
		380,072		390,624	
Creditors: amounts falling due within one year	**16**	(93,179)		(41,104)	
Net current assets			286,893		349,520
Total assets less current liabilities			295,840		355,054
The funds of the charity					
Restricted income funds	**19**		1,693		1,693
Unrestricted funds - general	**20**		270,200		347,827
Unrestricted funds - designated	**21**		23,947		5,534
			295,840		355,054

The notes on pages 25 to 40 form part of these financial statements.

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

The financial statements were approved by the Trustees on 7 September 2026

Charles Paton

Charles Paton
Director

Gillian Guidi

Gillian Guidi
Director

BUDDIES CLUBS AND SERVICES (GLASGOW WEST) LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**25**		3,918		(122,832)
Investing activities					
Purchase of tangible fixed assets		(4,797)		-	
Investment income received		6,815		7,050	
Net cash generated from investing activities			2,018		7,050
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			5,936		(115,782)
Cash and cash equivalents at beginning of year			335,247		451,029
Cash and cash equivalents at end of year			341,183		335,247

The notes on pages 25 to 40 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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 Basis of preparation

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 2026 £	Unrestricted funds 2025 £
Donations and gifts	36,902	9,097

4 Income from charitable activities

	Adult Services	Children Services	Greenhouse Project	Nursery	Total 2026	
	2026	2026	2026	2026		2025
	£	£	£	£	£	£
Fees within charitable activities	330,676	176,860	-	61,580	569,116	535,122
Performance related grants	63,488	86,825	1,785	344,655	496,753	465,985
	394,164	263,685	1,785	406,235	1,065,869	1,001,107
Analysis by fund						
Unrestricted funds - general	330,676	176,860	-	61,580	569,116	545,539
Restricted funds	63,488	86,825	1,785	344,655	496,753	455,568
	394,164	263,685	1,785	406,235	1,065,869	1,001,107

4 Income from charitable activities **(Continued)**

Performance related grants						
G.C.C. Glasshouse Renovation Project	-	-	1,785	-	1,785	47,120
Shared Care Scotland (Better Breaks)	-	34,504	-	-	34,504	34,770
G.C.C. Holiday Club Healthy Eating Programme	-	3,510	-	-	3,510	1,561
Shared Care Scotland (Creative Breaks)	17,500	-	-	-	17,500	-
G.C.C. Nursery Partnership	-	-	-	301,732	301,732	251,294
G.C.C. Area Partnership	3,655	3,655	-	-	7,310	10,417
Glasgow Communities Fund	36,198	36,197	-	-	72,395	72,395
Christina Mary Hendrie Trust	3,750	3,750	-	-	7,500	-
G.C.C. Economic Development - Glasgow's Holiday Programme	-	2,824	-	-	2,824	-
G.C.C. Lead Practitioner Grant	-	-	-	42,257	42,257	35,039
Other (analysis below)	2,385	2,385	-	666	5,436	13,389
	63,488	86,825	1,785	344,655	496,753	465,985

4 Income from charitable activities **(Continued)**

Other performance related grants comprises of the following;

The Commonweal Fund	1,718	1,718			3,436	-
St Nicholas Care Fund	667	667		666	2,000	-
Holiday Club (Playscheme)					-	3,432
GCC Area Partnership Grant					-	5,957
The Hugh Fraser Foundation	-				-	4,000
	2,385	2,385	-	666	5,436	13,389

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising	22,546	4,415

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	6,815	7,050

7 Cost of charitable activities

	2026 £	2025 £
Staff costs	982,057	885,960
Depreciation and impairment	1,384	2,231
Premises costs	61,235	101,645
Running costs	127,872	127,673
Legal and professional	5,977	7,256
Interest and finance charges	79	-
Governance costs (Note 8)	12,742	14,367
	1,191,346	1,139,132
	1,191,346	1,139,132
Analysis by fund		
Unrestricted funds - general	696,644	681,333
Unrestricted funds - designated	1,384	2,231
Restricted funds	493,318	455,568
	1,191,346	1,139,132

8 Analysis of charitable expenditure by activity

Activity or Programme	Direct Costs	Support Costs	Total 2026
	£	£	£
Adult Services	391,161	30,908	422,069
Children Services	320,165	26,981	347,146
Nursery	389,976	29,496	419,472
Greenhouse Project	2,634	25	2,659
	1,103,936	87,410	1,191,346

The allocation of support costs across the different activities of the charity has been attributed on a basis consistent with the use of resources.

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 24.

10 Net income/(expenditure) for the year

	2026	2025
	£	£
Net income/(expenditure) for the year is stated after charging		
Depreciation of owned tangible fixed assets	1,384	2,231

11 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor:	2026	2025
	£	£
Audit of the annual accounts	8,862	8,184
Non-audit services		
All other non-audit services	2,250	5,041

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:

	2026 Number	2025 Number
Employees	18	17
Sessional workers	25	25
	43	42

Employment costs	2026 £	2025 £
Wages and salaries	888,004	821,585
Social security costs	77,973	49,448
Other pension costs	16,080	14,927
	982,057	885,960

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 £92,318 (2025 - £92,513).

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 2025	1,152	5,875	39,270	46,297
Additions	-	4,797	-	4,797
At 31 March 2026	1,152	10,672	39,270	51,094
Depreciation and impairment				
At 1 April 2025	1,152	5,875	33,736	40,763
Depreciation charged in the year	-	-	1,384	1,384
At 31 March 2026	1,152	5,875	35,120	42,147
Carrying amount				
At 31 March 2026	-	4,797	4,150	8,947
At 31 March 2025	-	-	5,534	5,534

15 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Other debtors	35,750	46,444
Prepayments and accrued income	3,139	8,933
	38,889	55,377

16 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Deferred income	**17**	42,525	19,815
Trade creditors		2,256	2,121
Other creditors		7,021	6,790
Accruals		41,377	12,378
		93,179	41,104

17 Deferred income

	1 Apr '25	Receipts in year	Released in year	31 Mar '26
	£	**£**	**£**	**£**
Glasgow City Council (Nursery Partnership)	10,417	321,757	(312,149)	20,025
Creative Breaks	-	35,000	(17,500)	17,500
St James Place	-	5,000	-	5,000
	10,417	361,757	(329,649)	42,525

	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

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 £16,080 (2025 - £14,927).

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 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Bill Hook Memorial	1,693	-	-	-	1,693
Creative Breaks	-	17,500	(17,500)	-	-
Glasgow Communities Fund	-	72,395	(72,395)	-	-
The Commonweal Fund	-	3,435	-	(3,435)	-
Better Breaks (previously Adventure Breaks)	-	34,504	(34,504)	-	-
Nursery Partnership	-	301,732	(301,732)	-	-
Christina Mary Hendrie Grant	-	7,500	(7,500)	-	-
G.C.C. Lead Practitioner Grant	-	42,257	(42,257)	-	-
G.C.C. Holiday Club Healthy Eating Programme	-	3,510	(3,510)	-	-
G.C.C. Glasshouse Renovation Project	-	1,483	(1,483)	-	-
G.C.C. Area Partnership Grant	-	7,311	(7,311)	-	-
St Nicholas Care Fund	-	2,000	(2,000)	-	-
G.C.C. Economic Development Holiday Programme	-	3,126	(3,126)	-	-
	1,693	496,753	(493,318)	(3,435)	1,693

19 Restricted funds **(Continued)**

Previous year:	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

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.

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.

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.

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

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

19 Restricted funds **(Continued)**

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

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.

G.C.C. Economic Development Holiday Programme
Funding received from Glasgow City Council towards the holiday programme.

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

St Nicholas Care Fund
Funding received to be put towards the purchase of gifts for children.

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 2025	Income	Expenditure	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	347,827	635,379	(696,644)	(16,362)	270,200

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

21 Unrestricted funds - designated

	At 1 April 2025 £	Resources expended £	Transfers £	At 31 March 2026 £
Designated Assets	5,534	(1,384)	4,797	8,947
Greenhouse Project	-	-	15,000	15,000
	5,534	(1,384)	19,797	23,947

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

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.

The Greenhouse Project fund was set up in 2025/26 following a generous unrestricted bequest. The Trustees have agreed to set aside £15,000 to assist with funding major work on the greenhouse during 2026/27.

22 Analysis of net assets between funds

	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:				
Tangible assets	-	8,947	-	8,947
Current assets/(liabilities)	270,200	15,000	1,693	286,893
	270,200	23,947	1,693	295,840

	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

23 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

24 Operating lease commitments

Lessee

	2026	2025
	£	£
Within one year	2,851	745
Between two and five years	8,276	-
	11,127	745

25 Cash generated from operations

	2026	2025
	£	£
Deficit for the year	(59,214)	(117,463)
Adjustments for:		
Investment income recognised in Statement of Financial Activities	(6,815)	(7,050)
Depreciation and impairment of tangible fixed assets	1,384	2,231
Movements in working capital:		
Decrease in debtors	16,488	8,231
Increase/(decrease) in creditors	29,365	(567)
Increase/(decrease) in deferred income	22,710	(8,214)
Cash generated from/(absorbed by) operations	3,918	(122,832)