

The Wayside Club Centre

Charity Reg. No SC021137

Report and Financial Statements

For The Period

1st November 2023 to 31st October 2024

Report of the Trustees of the Wayside Club Centre
For the Period
1st November 2023 to 31st October 2024

The Trustees who present their report along with the financial statements of the charity for the period ended 31st October 2024. The financial statements have been prepared on the accounting policies set out in note 1 to the financial statements.

Legal and Administrative Information

The Wayside Club is registered at 32 Midland Street Glasgow. It was formed in 1932 as an unincorporated body governed by its adopted constitution. The Club is a charity recognised in Scotland No. SC021137. The charity has a gross income of less than £250,000 per annum and so have prepared their accounts on a receipts and payments basis. These accounts are then subject to the scrutiny of an Independent Examiner.

Services

The Centre's main objective is to provide a warm friendly and convivial drop in facility for all those in need who wish to use the services of the Centre. These services normally include: -

- Practical Help
- Advice and Advocacy
- Free Food
- Bus Trips And Outings
- Spiritual help

Organisational structure

During the year the charity was staffed entirely by volunteers who received no remuneration.

During the period up to 90 people were fed from Midland Street on a nightly basis, split between those entering the club and those being fed on a takeaway basis.

Independent Examination

The Trustees appointed [REDACTED] during the period to carry out an Independent Examination of the financial statements. The Independent Examiner took no fee for this service.

**Report of the Trustees of the Wayside Club Centre
For the Period
1st November 2023 to 31st October 2024 (Continued)**

Oversight of all matters relating to the Centre lay with the Trustees as representatives of Our Lady of the Wayside Presidium of the Legion of Mary.

Finance and Funding

The Charity's funding came primarily from the following sources:

Donations:

- Individuals
- Churches
- Other Organisations
- Legacies & Trusts

The Wayside Club Centre is entirely dependant on donations and receives no statutory funding.

Financial results and future activities

Since 1st November 2010 the Wayside Club Centre has been wholly reliant on donations. It receives no government money. Through prudent financial management and despite a drop in donations the Club managed to almost break even in the year, showing only a slight deficit of £4154. We remain the only charity for homeless and hostel dwelling individuals in Glasgow City Centre that is open 365 days per year. We are particularly grateful, for their continued support, to a benefactor who donated in excess of £20,000 to the Club but wishes to remain anonymous. We are also thankful for the substantial legacies of [REDACTED] May they rest in peace. A major thanks goes to the Celtic Foundation who have supported the Club over a number of years. The Trustees are confident that continued careful financial administration will allow The Wayside Club Centre to operate at current service levels for the foreseeable future.

Risk Management

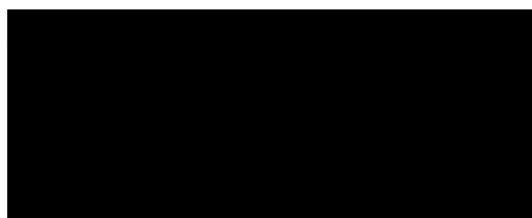
The Trustees actively review the major tasks, which the charity faces on a regular basis and believe that maintaining funds at a satisfactory level combined with spending controls will provide adequate resources in the event of adverse conditions. Otherwise the Trustees have examined the operational risks within the Wayside premises and are satisfied that they have established systems to mitigate significant risks.

**Report of the Trustees of the Wayside Club Centre
For the Period
1st November 2023 to 31st October 2024 (Continued)**

Trustees

The Trustees meet four times a year to consider the management and financial position of the Charity. All Trustees undergo induction procedures to enable them to carry out their duties.

The Trustees are



Trustees Remuneration and Expenses

Neither remuneration nor expenses were paid to Trustees during the period.

Statement of Trustees Committee's Responsibilities

Charity law requires the Management Committee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Management Committee is required to:

Select suitable accounting policies and then apply them consistently
Make judgements and estimates that are reasonable and prudent
State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures 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 Management Committee are responsible for keeping proper accounting records which 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 and the Charities Accounts (Scotland) Regulations 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.

**Report of the Trustees of the Wayside Club Centre
For the Period
1st November 2023 to 31st October 2024 (Continued)**

Approved by the Management Committee and signed on their behalf by:



Date.....15/7/25.....

Statement of Receipts and Payments For The Year Ended 31st October 2024

<u>Receipts</u>		Total 2024	Total 2023
Donations	Private Individuals & Organisations	108581	136264
	Parishes	9185	11856
	Schools	1611	150
	Gift Aid & Charity Aid		
	Bank Interest	5419	2963
	Legacies & Trust Income	34944	67785
		159739	219019

Total Receipts

<u>Payments</u>		102181	61233
	Groceries	6231	12670
	Heating & Lighting	34924	23259
	Cleaning	3044	4750
	Telephones	3509	4267
	Repairs & Renewals	0	0
	Fund Raising Activities	817	6145
	Travel & Mini Bus	3010	2147
	Professional Fees	10177	3206
	Misc.		

Total Payments

Deficit/Surplus For Year -4154 96342

<u>Funds Reconciliation</u>	Total 2024	Total 2023
Opening Cash Balance	692354	596012
Surplus/ (Deficit)	-4154	96342

Cash At Bank 31/10/2024 688200 692354

Represented by

Account No	Wayside Club	205049	214623
Account No	Day Centre	43882	43882
Account No	Wayside Club	439268	433849
		688200	692355

Other Assets

Building	253743	253743
Minibus	0	0
Kitchen Equipment	2558	3410
Office & I.T.	0	14
Fixtures & Fittings	2087	2783
Lift	262	350
CCTV System	2362	3150
Boiler	279	372
	261291	263822

Approved By the Management Committee and signed on their behalf by



Date 15/7/25

Notes To The Accounts - For The Year Ended 31st October 2024

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended.

2. Nature and Purpose of Funds

All funds are unrestricted and are used at the discretion of the trustees in furtherance of the objectives of the charity.

No trustees or volunteers receive any remuneration or expenses for their work.

The charity receives no public money and all donations are spent in furtherance of the the objectives of the charity.

3. The Marie Trust

On the 1st November 2010 The Wayside Day Centre separated from the Wayside Club Centre and became a charitable company, limited by guarantee, in its own right.

The new company is known as The Marie Trust. All funds relating to the Marie Trust were transferred as at 1st November 2010.

There are no transactions with the Marie Trust in the period.

4. Contingent Liability

Under the terms of separating the activities, The Wayside Club Centre has a contingent liability to meet any future redundancy costs of the employees of the Wayside Club Centre, transferred to the Marie Trust, for the period they were employees of the centre.

The trustees estimate that the contingent liability at 31st October 2024 was approximately £10,300

5. Other Assets

An estimate has been used to value the assets.

No third-party revaluation of 32 Midland Street has been sought.

6. Fundraising Activities

The charity undertook no fundraising activities or incurred no associated expenses within the year

Independent Examiner's Report
For The Year Ended 31st October 2024

Independent Examiner's Report to the Trustees of The Wayside Club Centre Registered Charity No SC021137

I report on the financial statements on the above charity for the year ended 31st October 2024
These accounts are set out on Pages 1 to 7.

Respective Responsibilities Of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of the Regulation 10(1)(d) of the 2006 Regulations does not apply given the level of income that the charity is in receipt of. It is my responsibility to examine the accounts as required under section (44)(1)C of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention :

1. which gives me reasonable cause to believe that, in any material respect, the requirements:-
 - to keep accounting records in accordance with section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

