

**CHARITY NO: SCO35027**

**COMPANY NO: SC260116**

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**

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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Charity Name:** The Jeely Piece Club

**Registered Office and Operational Address:** The Tower  
55 Machrie Drive  
Castlemilk  
Glasgow  
G45 0AL

**Charity Number:** SC035027

**Company Number:** SC260116

**Trustees**

Janice Donaldson	Chair
June Hunter	Treasurer
Delia Henry	
Fiona Ramsay	
William Speirs	
Donnamarie Steel (appointed 29.11.22)	
Maureen Douglas (resigned 28.08.23)	
Steve Bryan (resigned (04.09.23)	

**Secretary**

Elaine McKenna (appointed 29.11.22)  
Tracey Black (resigned 29.11.22)

**Senior Management Team**

Elaine McKenna, Chief Executive  
Sarah Downie, Head of Early Years  
Michelle Clelland, Head of Business & Finance Services  
Donna Welsh, Head of Play Services  
Grace Lamont, Head of Play Services (to 29.02.23)

**Independent Auditors**

Wylie & Bisset (Audit) Limited  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers**

Bank of Scotland  
38 St Andrew Square  
Edinburgh  
EH2 2YR

**THE JEELY PIECE CLUB**  
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**Report of the Trustees for the year ended 31 March 2023**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK.

The legal and administrative information on page one forms part of this report.

**OBJECTIVES AND ACTIVITIES**

The Jeely Piece Club is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The Jeely Piece Club is registered as a charity with the Office of the Scottish Regulator (OSCR) and with HMRC.

The Charity's formal objectives are to advance the education of children; to provide a skilled and specialised workforce in the care of school and pre-school children, and to relieve poverty by supporting adults to achieve their potential as parents/carers, volunteers and staff.

The Charity works throughout the wider City of Glasgow but it's primary focus is the Castlemilk area. Our mission is to increase life chances and opportunities for children, adults, and the wider community. We encourage children, adults, families, and groups to value themselves and those around them. Through the work we do we help them to see themselves as being part of society and having something to offer in return. Our vision is one where children and adults have improved self confidence and self-esteem and able to make positive change in their lives – both now and in the future. We take a holistic approach in our services which encompasses the child, the parent/carer, and the wider community. We believe outcomes for children and families are improved by the involvement of parent/carers in their Jeely learning and education.

We work in collaboration with key partners and stakeholders from family and community to local and national government level, and we are thankful to all of our supporters and staff for their contributions to our work.

Feedback from our children and families, funders and government shape our services to ensure that they continue to meet the needs of our children and families and remain at an affordable cost for all.

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**JEELY PIECE CLUB**

This year saw increasing numbers of children and families come through Jeely doors again. Children relished the freedom to experience play and all the benefits it brings after living through the isolation and constraints of COVID restrictions. Families, both those already familiar with the Jeely and those new to us, used our services with a greater frequency and need than ever before.

Children and their families, some experiencing a devastating impact on their mental health and wellbeing post COVID, found themselves plunged further into poverty and its pitfalls due to the intensifying cost of living crisis. Through our core and add-on activities Jeely staff across all services offered dedicated support to them through our 3 themes of work - Early Years, Play Services and Jeely Wider Community.

**JEELY EARLY YEARS**

**Early Years Service**

Over the last year The Early Years Service has provided 70 rolling places for children zero to school age and their families. The indoor early years entered a new stage of practice post-Covid as regulations were eased in 2022, although an increase in hygienic practice remains. Routines, for example, washing hands at entry to nursery, continue, and provide a good example to children and families. Parent contact has increased steadily as families were re-introduced to the Early Years through the front door as opposed to using the back entrance during COVID-19 times. Many parents had never been inside the service except for induction in a small meeting room. It was a pleasure welcoming the extended families to the service.

Last year the decision was made that the indoor and outdoor service would become one unit. Staff quickly identified opportunities to share ideas, support children during transitions from indoors to outdoor learning environments, and to increase professional development alongside peers. Several indoor staff accompanied the outdoor team to the sites and gained skills in using nature as an effective learning medium. During the attainment programme the outdoor children came indoors for a session to experience IT, literacy and numeracy work using a broad range of artefacts. The attainment programme also promoted parenting work, and many families attended workshops indoors and outdoors to practise literacy and numeracy strategies with their children. Feedback from GCC praised the diversity and range of interventions in the Jeely attainment programme and particularly highlighted family interactions, and the use of peer support and evaluation to develop the programme over the year.

The Lead Practitioner of Attainment (LPA) created a good practical link and a source of knowledge between the two teams during the pre-school work. The staff learned that the best learning environment is to create a broad range of rich opportunities that support each child's needs, interests, and learning styles. The indoor and outdoor links have impacted positively upon the physical and mental health of the team and families, and the ability to achieve curricular outcomes.

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**Family Support - Outcome Star**

Glasgow City Council (GCC) gave us Early Years the opportunity to use a new programme called Outcome Star. This programme enabled the EYs staff to record parent and child development within a user-friendly format that provided a clear pathway to personal success for every family. Parenting interventions can be tailored to suit individual needs. The programme has been used by several families to date. Positive comments related to the Stars of Achievement which were created over the year of participation. These parents were proud to share successes with their extended family, and the Outcome Star provided a talking point for mothers, fathers, and guardians to exchange information on their children's development. The parenting interactions were increased with recent Stay & Play sessions within the playrooms. The head of the service invited parents to stay throughout the sessions to experience the Early Years environment alongside their child and key worker. Many parents and carers attended. It was amazing to see the playrooms full of laughter, adults and children, and early years staff.

**Pre 5 Stay & Play**

Attendance at the Pre 5 Early Years Stay and Play sessions has significantly increased in the past year, which is an extraordinary accomplishment. The highly skilled and qualified staff provide a diverse range of exciting activities to suit the children's individual needs, wants, and wishes which supported their learning and development for example – bouncy castle, soft play, imaginative play, arts, and crafts and so much more for children to participate in with their parents or guardians. The sessions are now regularly attended by children and their grandparents, who have expressed their happiness in being able to share quality time with their grandchildren at the service.

The sessions were additionally attended by local childminders and plenty of well-known parents who attended on a regular basis and have done so for several years.

Countless service users commented on how the stay-and-play sessions were excellent value for money and expressed they could not have asked for anything extra. As well as a fantastic service they stated they had received high-quality support when attending the sessions. The Playzone offers 9 stay and play sessions per week.

**Community Garden**

Glasgow Life liaised very well with the Early Years Service throughout the past year. A shared goal was improving the play conditions within the Early Years Garden resource. Urban Roots had previously planted bamboo, small trees, and shrubs, and created raised beds for flowers and vegetables. A Glasgow City Council Linn Area Committee grant allowed for the purchase of bark for the garden surface which has transformed the site, providing safety and interest in all weathers. The indoors and outdoors share the garden during the first hour of every morning, and it has been a pleasure watching the children learn from one another. Over 30 children can use the Early Years Garden safely and productively.

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**JEELY PLAYZONE**

**Term Time:**

The Jeely Playzone term-time play sessions ran Monday to Saturday. The sessions offered children aged 5 –12 years play opportunities at The Playzone. The after-school sessions ran Monday to Friday from 3.15 to 5.15 pm, Tuesday to Thursday from 6.00 to 8.00 pm and Saturday play sessions ran from 11.00 to 4.00 pm. Last year over 42,000 visitors participated in sessions.

The sessions offer a variety of play opportunities for children. These included physical, creative, and imaginative play opportunities and so much more. The Playzone is resourced with a Soft Play unit, Cyber Space (computer room), Arts and crafts, a Children's Kitchen, a relaxing area, and the Mega Space which is a large games room with a bouncy castle and a large variety of resources that children can choose from daily. We have been fortunate to have secured some funding that has allowed us to upgrade resources throughout the building.

On a Wednesday evening, we delivered a specialised session that is designed for children in primary 5,6 & 7. This project was an enormous success as it allowed the young people to devise and plan their programme for the year. Some of the activities included outdoor play, fires that allowed the children to prepare and cook homemade soup, and lots of cooking and baking sessions which encouraged LifeSkills for the young people. The group was invited along to a pantomime at the Theatre Royal in February. The young people really enjoyed this opportunity as it is something they do not often have the chance to experience. This group ran at high numbers every week the staff worked alongside 50-60 young people during the session. The young people decided they would prefer a Christmas rave last year rather than the traditional Christmas Party. The children got an Indian buffet, a DJ, and glow sticks. Every child was also given a selection box and a small gift.

Halloween- There were two Halloween parties held for the children to attend which were a momentous success. Cash for Kids funded these events and allowed 140 children to enjoy and take part in them. There was a spooky walk, a disco area, dookin' for apples, and a photo booth, and the children all received a goody bag during their visit.

Christmas - The Playzone provided Christmas parties for one week which allowed 250 children to attend. The theme of the parties was Dinner with Santa. Each party session was 2 hours long. Every child received a McDonald's, a selection box, and a book from Santa.

Term time session we have a bus pick up and drop off service that enables children to come straight from school or be picked, up at the nighttime sessions through the Castlemilk bus route. The bus is a great support for families in this area so that parents can allow their children to be part of the sessions in a fun safe environment.

**Case study: Playzone Case Study**

Child A had recently lost a parent and the family had to move house, it has been really upsetting and stressful time for the family especially child A. Child A has ended up with alopecia through his anxieties and struggled to be part of the play session that he would usually attend.

As an organisation we have been supporting the family in any way we can which has included getting child A back to the play sessions and building his confidence and self-esteem. We run a variety of different after school play clubs each week which child A

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attends, he attends one of our outreach clubs after school, then goes on to our later play session where he is picked up and dropped off by our bus service. Child A also gets his dinner, this has helped keep some normality and routine, it keeps him busy having fun and socialising with his friends.

Having these opportunities in place for child A can help take a bit of pressure off the family and give them some much needed respite.

**Holiday programme:**

The sessions ran Monday to Saturday from 11.00 am to 4.00 pm allowing visitors to come along and enjoy the programme of activities. During the holiday programmes, there was a lot of planning and preparation due to the high number of visitors that use the service. These included Easter egg hunts, Easter baking, Easter arts and crafts, beach theme days, animal man, Disney days, and Halloween activities. 6426 visitors enjoyed the summer programme.

**Holiday Food Programme:**

Thanks to Glasgow City Council we were able to deliver the Holiday food project across the city. Playzone: ran four days per week Monday to Thursday from 10.00 am to 2.00 pm, allowing 50 children to participate daily. Children were provided with breakfast, lunch and snacks. They enjoyed a fun days indoors or outdoors in Castlemilk woodlands. The programme engaged with 2219 children during Spring, Summer, and the October week. This project extended into our outreach settings that offered 20 – 35 children in the areas of Toryglen, Priesthill and Birgisdale complex could have a safe place to play and receive a packed lunch. Unfortunately, due to funding cuts, there were not the funds to deliver the sessions in the outreach areas in Midterm February 2023.

Summer 2022 The Jeely were able to take 112 families from the holiday food programme on a day trip to Blair Drummond safari park which was funded by Cash for kids.

**Case Study**

Child A - 9, Child B - 8, Child C - 6, Child D - 5, Child E - pre-5

Through conversations with the family, they were identified as vulnerable and in need of different support. Child A has autism and struggles when playing and socialising with other children especially in chaotic busy environments as she gets overwhelmed easily. As a way of supporting Child A we offer family spaces for all of their school-aged children to attend our holiday programmes which is a free service the children can attend where they receive breakfast and lunch every week-day during the school holidays. The holiday programme also helps encourage child A to get involved in different activities and make friends with other children as it is a calm, nurturing environment without any pressure on her, and staff is there to support them in whatever they need during the service.

As well as child A and her siblings attending the programme, we also help the family financially such as making sure they have money on their gas and electricity for their home, providing them with warm comfortable clothes for all the children and ensuring they have plenty of food and any essentials they need. The family is also a part of our Spirit of Christmas project which is an additional support the Jeely Piece Club offers that makes sure all the children of different ages in the family get gifts over the Christmas period. We also



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complete reports on Child A to support the family with her school and other services they are involved with to help make sure they receive as much help and support as they need.

As we have been supporting child A's family for a while now, we have now built up a good rapport with the parents and they now know and feel comfortable enough to come to us for support if they need it.

**Glasgow Spirit of Christmas**

Once again, we were able to be part of the Glasgow Spirit of Christmas. This is where we made an online appeal for the Playzone and Early Years services to help support families over the Christmas period. We were able to support over 500 families with the gifts that were donated through Glasgow Spirit of Christmas.

Parent feedback: *"I would not be able to celebrate Christmas with my children and make it magical for them if I did not receive this support and gift."*

**POP-UP PLAY**

We deliver in a variety of areas in Castlemilk offering indoor play in church halls and street play within the Castlemilk area. These sessions are delivered from Kings Park and Dougrie Church, Holmyre Community Hall, Tormusk, and Machrie Street Play. There is a variety of resources that go to each session for the children to play. The street play is funded by Inspiring Scotland OCP Fund and the church halls are funded through the NHS fund. We have engaged with 3181 visitors in the year.

**Birgisdale Club (funded by NVHA)**

The Jeely Piece Club has worked in partnership with the North View Housing Association for many years. Their continued support allowed the Jeely to deliver one session per week for the children in this area. The families we work with are North View tenants who attend these sessions. Each session runs at capacity this allowed 35 children to attend weekly. Over the years, the club had 1143 visitors.

**Toryglen**

Toryglen Community Hall and The Jeely Piece Club have worked in partnership for the past two years. The Community Hall applies for funding and then buys into our services to deliver to the children in the Toryglen area. The sessions run once a week which allowed 35 children to enjoy the play session. There is a variety of equipment that the children use indoors and outdoors. These sessions ran term time as the club is funded by Glasgow City Council Holiday food during the holiday times. We have worked with 1206 children over the year.

**Priesthill**

This project has been running from St. Christopher's church in the Priesthill area for several years. We deliver on a Friday 3.30 - 5.30 pm and engage with 35-40 children each session. The sessions are funded by Go for It. This enables them to run during term time. The staff devise an activity planner that children have an input into. They can play indoors with a selection of resources or outdoors at this session—the total number of visits is 1019.

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**NHS Funded pop up play / clubs**

Arden Street Play has been running since March 2022. NHS contacted The Jeely and asked if we could deliver in this community, as the children do not have any play clubs to attend in this area. The sessions were delivered in a local pitch within the community. Unfortunately, due to the weather, attendance takes a fall during the winter months as there are no premises for the session to take place. In the year, the staff team has engaged with 658 children.

**Childrens views:**

The Jeely worked alongside a group of children from the primary 5, 6 & 7 group on consultation to find out their views and input to the activity programmes. We will continue to grow this in the future and hope to develop a parent's group for planning and feedback.

**JEELY WIDER COMMUNITY**

**Pupil Equity Funding**

Throughout the year the Jeely organisation has been providing regular support to Miller Primary School's nurture class. We have created a weekly program aimed at improving the children's social skills. These sessions took place weekly during term time.

2022-23 also saw us partner with Holycross Primary School to assist with their Health Day. Two teams worked with the school throughout the day providing active play sessions to encourage children to be more physically active.

The work of our Family Support Worker based within Castleton Primary School continued in the year. For 2 days each week the dedicated support worker provides support to families in various aspects of their lives, assisting with getting children to school and supporting parents in any way necessary.

**Schools play**

The Jeely has been delivering Active play sessions in four primary schools throughout the City. These sessions run for an hour each session, offering two Primary 3 classes in each school the opportunity to be involved in outdoor sessions. There is a team of two play staff who deliver a fun inclusive Active Play session.

These sessions were also a pilot for community play after school which allowed us to deliver in the four local primary schools after school with the pupils from each school. These ran during the yearly term in each school.

**Support to families within the community**

There has been a significant increase in the number of families requiring support this year. Ongoing assistance is being provided for those families in desperate need. We were able to secure funds that helped us provide support such as fuel assistance, food vouchers, food parcels, winter clothing, footwear, and furniture donations throughout the year.

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**JEELY PIECE CLUB STAFF DEVELOPMENT**

There was a dedicated focus on development of our childcare staff in the year. Senior workers and those in new senior management roles participated in leadership and management training to further their professional progression and practice. All staff participated in annual safeguarding and child protection whilst board members participated in NSPCCs online safeguarding training. A number of development workers are progressing through their SVQs in Early Learning and Childcare and Playwork.

**CHALLENGES**

Embedding of the new CEO, 2 new members of the Senior Management Team and promotions within the senior worker teams brought in fresh ideas and thinking but also raised challenges in the takeover of service provision and information sharing. One of the positives to come from the challenges were the implementation of a new service system where all services data is retained and accessible by all members of the team which aids in the smooth running of day-to-day operations.

This year saw the last year of a 3-year funding cycle under Round 1 of Glasgow Community Fund. An application was made to Round 2 for 2023-2027 to which was awarded but at a lower level than applied for. Whilst we are extremely grateful for continued funding under Round 2, the level of award left a greater shortfall towards organisational costs than planned for. A fund-raising plan was put into place alongside a dedicated fund-raising committee with the sole aim of securing additional incoming resources for the year ahead.

**RISKS**

Funding and income generation remains our largest risk. Our ability to increase income generation levels remain restricted in light of the cost of living crisis our service users are experiencing, we were forced to raise prices in our café due to becoming VAT registered in the year. This is a cost which we had no other option than to add on to service users of the café.

**Year Ahead – 2023/2024**

With a newly appointed CEO and movement within the Senior Management Team we thought it an ideal time to plan for a joint Board and Senior Management Team Development Day. The development day will focus on a strategic review of the Jeely's Mission, Vision and Values as we near the approach to our 50<sup>th</sup> anniversary.

The Playzone playcentre will continue to investigate new ways of providing services to both local and wider area children and families whilst remaining affordable and attempting to cover an increasing cost base.

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**Financial review**

The Statement of Financial Activities shows total incoming resources for the year of £1,055,446 (2022: £1,011,019). £574,425 relates to unrestricted incoming resources whilst £481,021 relating to restricted incoming resources.

We are grateful once again to the individual and group donors, supporters and grant funders for their continued support throughout the year. Without them we could not deliver the work that we do and reach the people that need us most, thank you.

Overall total incoming resources have increased in comparison to the previous year. Our main hubs of drop-in services and support – Jeely wider community, Jeely Playzone, cafe and stay & play sessions – continued to see increasing demand which brought direct charitable activities income to above pre COVID levels, despite standstill pricing across our sessions. Donations from both regular individual and one-off corporate donors continued in the year which is extremely valuable in raising unrestricted income in furtherance of our charitable objectives.

Early Years have transitioned to a majority funding model as a partnership early learning and childcare nursery within Glasgow City Council and whilst this brings a level of certainty to our nursery operations, we are mindful that the loss of funding and support from Glasgow HSPC in the prior year means new opportunities to support families moving forward. Glasgow Community Fund continued to be the primary method of funding for our Playzone services and we once again participated in the Glasgow's Children's Holiday Food Programme throughout the school holidays. Due to the withdrawal of mid-term break holiday food funding we aligned our community funding to provide this much needed service during the mid term holidays. Inspiring Scotland funds allowed us to continue Active Play delivery in schools and Outdoor Community Play throughout the wider neighbourhood. Our work in the wider community continued by way of Pupil Equity Funding but at modest levels. 2022/23 saw the final year of 3 year funding from The Robertson Trust funding which provided much needed finance and support to our provision. Our pop up play clubs including Toryglen and Birgidale went from strength to strength through our partnerships with NorthView Housing Association and Toryglen Community Hall with record numbers attending. This financial year saw our pop up play club with St Christopher's Church come to an end.

The Statement of Financial Activities shows total resources expended of £1,136,245 (2022: £1,106,662) of which £661,666 relates to unrestricted expenditure and £474,579 relating to restricted expenditure. Expenditure occurred as necessary throughout the year. Tight control remained as usual over any expenditure required. We were subject however to unavoidable inflationary costs throughout the organisation which stretched already tight budgets considerably further. Supplier and contract negotiations to help mitigate these rising costs and are on-going.

The Statement of Financial Activities shows a deficit of £80,799 (2022: £95,643 deficit) in the year with a Net Funds balance on 31st March 2023 of £544,159 (2022: £624,958). Many grants span more than one financial year due to the timing of receiving and spending grants with restricted fund balances relating to those funds which will be spent in the forthcoming year across Early Years, Play Services and Jeely wider activities.

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### **Report of the Trustees for the year ended 31 March 2023**

The Board of Directors remains committed to ensuring through our longer-term strategy that the charity can continue to support beneficiaries with the same or higher level of service. The Trustees continue to plan for this through cost savings, reviewing the reserves policy and growth of services generating new income, where possible.

#### **Investment policy and performance**

The Trustees, taking into consideration the use of reserves as required to bridge the gap between the spending and receiving of income, have kept available funds spread across several interest-bearing accounts which were increased in the year.

#### **Related parties and co-operation with other organisations**

None of our Trustees receive remuneration or other benefit from their work with the charity. We continue to monitor this annually.

#### **Reserves policy and going concern**

The Trustees have set a reserves policy whereby the charity should aim to have between two- and four-months running costs in reserves. Based on current expenditure levels this would amount to between £189,374 and £378,748 (2022: £168,100 and £336,200). On 31st March 2023 the free reserves, which comprised the unrestricted funds of the charity less amounts tied up in Tangible Fixed Assets, less the Designated Funds were £211,976 (2022: £294,175), equivalent to 2.2 months or the lower to mid-range of our reserves policy.

The Trustees aim to continue to work towards meeting the reserves policy in future years by growing and expanding our income generation activities and aiming for full cost recovery funding on our grant-funded services and activities. Reserves are used as required to bridge the gap between the spending and receiving of income - in particular staff salaries.

#### **Pay policy for senior staff**

The Trustees consider the Board of Directors, who are the Charity's trustees, and the Senior Management Team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Director received remuneration in the year, Details of Trustees' expenses are disclosed in Note 4 to the accounts.

During the year, the Trustees conducted their annual review of the pay policy for all staff including senior staff. The remuneration policy will consider the purpose of the Charity, its values and achievements, as well as its income and activities and this will influence how the remuneration policy develops and is put into practice. The Board of Trustees continue to look at benchmarking with similar type size of organisations as a way of comparing senior salaries to those of the Jeely Piece Club.

#### **Risk management**

The Trustees have considered the risks that might affect the Charity and have ensured that wherever possible those risks have been mitigated by the use of insurances, training and regular review of procedures.

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As far as finances are concerned, systems of internal financial control are never able to give absolute assurance against material misstatement or loss, but they have been designed to provide robust reassurance that such a risk has been adequately mitigated.

Systems include:

- Development of strategic plan, annual business plan, finance strategy and annual budgets approved by the Trustees
- Annual review of the principal risks and uncertainties that the Jeely Piece Club faces
- Regular consideration by the Trustees of financial results, variance in budgets and non-financial performance indicators
- In depth review of financial performance by the Finance Committee
- Scaled authority levels and segregation of duties
- Cash handling procedures

Work continues through the longer-term finance strategic plan to try to minimise the financial risks facing the charity sector in light of the current climate and to work towards future sustainability.

Safe-guarding and PVG working groups consisting of Senior Staff and 1 Director have been set up and are now in operation to ensure ongoing compliance and sound information governance practice consistent across the entire organisation.

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

The Charity is governed by its Memorandum and Articles of Association. The Company adopted new articles of association at its November 2017 AGM. The articles of association were overhauled to reflect statutory changes and some specific adjustments to more accurately reflect how the Company operates in practice.

The Trustees are responsible for the overall governance of the Charity. Trustees are either elected or co-opted and the total number of Trustees shall be no more than ten.

Effective partnership between the Trustees and staff continues to contribute significantly to our success. Board meetings were held monthly in the year. There are also planned subcommittee meetings throughout the year. Trustees are recruited through internal adverts and personal recommendations. Successful candidates are selected through an application form and an interview process with the Chairperson and Chief Executive. All new Trustees take part in an induction programme which is designed to ensure that they fully understand their roles and responsibilities, as well as the objectives, ethos and activities of the Jeely Piece Club. Training sessions are organised throughout the year for new Trustees and new members of staff.

Meetings of the Board are supported by the attendance of the Chief Executive and other senior staff, as appropriate.

### **Senior Management Team**

The Trustees delegate the day-to-day operations to the Senior Management Team. The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for

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implementing policies agreed by the Trustees. The Chief Executive is assisted by 3 other senior managers who have clear lines of responsibility for specific areas of the organisation.

In addition, the Trustees work with the senior management team to develop the longer-term strategic plan. The Key Management Personnel are Elaine McKenna, Michelle Clelland, Sarah Downie and Grace Lamont.

#### **Finance Sub Committee**

The Trustees delegate authority for the review of financial information and audit issues to the Finance Committee, who in turn make recommendations to the Board on related issues. The Finance Committee comprises three of the Trustees and four senior managers from within the Charity. This committee meets on a bi-monthly basis. Overall responsibility for the Charity's finances remains with the Board who are independent of the Senior Management Team

#### **Human Resources (HR) Sub Committee**

The Trustees delegate authority for the review of all policies, procedures and decisions with regards to the management and development of the staff. The HR committee has two trustees who work with the Chief Executive.

#### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the Trustees of the Jeely Piece Club for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing the 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**Report of the Trustees for the year ended 31 March 2023**

**Statement of Disclosure to the Auditor**

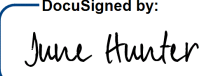
In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information'

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the trustees on 1 November 2023 and signed on their behalf by:

DocuSigned by:  
  
25A11835CF844BC...  
Name: Janice Donaldson

DocuSigned by:  
  
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Name: June Hunter



## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE JEELY PIECE CLUB FOR THE YEAR ENDED 31 MARCH 2023**

### **Opinion**

We have audited the financial statements of The Jeely Piece Club (the 'charitable company') for the year ended 31<sup>st</sup> March 2023 which comprise the Statement of Financial Activities (incorporating and income and expenditure account), the Balance sheet, the Cashflow Statement 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 charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 charitable company 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 trustees' 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 charitable company'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 report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report and financial statements. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE JEELY PIECE CLUB FOR THE YEAR ENDED 31 MARCH 2023**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the Report of the Trustees, which includes the Directors' 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 Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors report.

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

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

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 13 and 14, the trustees are responsible for the preparation of financial statements which 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 trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE JEELY PIECE CLUB FOR THE YEAR ENDED 31 MARCH 2023**

### **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 regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations; and

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE JEELY PIECE CLUB FOR THE YEAR ENDED 31 MARCH 2023**

### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following:

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates:
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements:
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims:
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC:
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

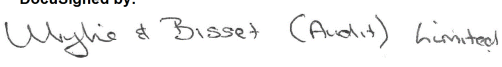
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF THE JELY PIECE CLUB FOR THE YEAR ENDED 31 MARCH 2023

Our audit work has been undertaken so that we might state to the charitable company's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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Claire Dalrymple FCCA  
Senior Statutory Auditor  
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor  
Date: 1 November 2023

168 Bath Street  
Glasgow  
G2 4TP

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	5	19,914	1,750	<b>21,664</b>	15,524	14,438	<b>29,962</b>
Charitable activities	6	460,095	479,271	<b>939,366</b>	348,135	567,453	<b>915,588</b>
Other trading activities	7	91,458	-	<b>91,458</b>	48,939	380	<b>49,319</b>
Investments	8	2,699	-	<b>2,699</b>	1,535	-	<b>1,535</b>
Other income	9	259	-	<b>259</b>	1,447	13,168	<b>14,615</b>
<b>Total Income</b>		<b>574,425</b>	<b>481,021</b>	<b>1,055,446</b>	<b>415,580</b>	<b>595,439</b>	<b>1,011,019</b>
<b>Expenditure on:</b>							
Raising funds							
Other trading activities	10	115,030	-	115,030	76,568	-	76,568
Charitable activities	12	546,636	474,579	1,021,215	309,075	721,019	1,030,094
<b>Total Expenditure</b>		<b>661,666</b>	<b>474,579</b>	<b>1,136,245</b>	<b>385,643</b>	<b>721,019</b>	<b>1,106,662</b>
<b>Net (expenditure)/income</b>		<b>(87,241)</b>	<b>6,442</b>	<b>(80,799)</b>	<b>29,937</b>	<b>(125,580)</b>	<b>(95,643)</b>
<b>Net movement in funds</b>		<b>(87,241)</b>	<b>6,442</b>	<b>(80,799)</b>	<b>29,937</b>	<b>(125,580)</b>	<b>(95,643)</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	21	458,307	166,651	624,958	428,370	292,231	720,601
<b>Total Funds carried forward</b>	21	<b>371,066</b>	<b>173,093</b>	<b>544,159</b>	<b>458,307</b>	<b>166,651</b>	<b>624,958</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**BALANCE SHEET AS AT 31 MARCH 2023**


	Note	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible fixed assets	16	53,482	56,299
<b>Current assets:</b>			
Debtors	17	44,546	58,470
Stock	18	1,463	1,107
Cash at bank and in hand	24	557,113	617,711
<b>Total current assets</b>		603,122	677,288
<b>Liabilities:</b>			
Creditors falling due within one year	19	(112,445)	(108,629)
<b>Net current assets</b>		490,677	568,659
<b>Net assets</b>		544,159	624,958
<b>The funds of the charity:</b>			
Restricted income funds	21	173,093	166,651
Unrestricted funds	21	371,066	458,307
<b>Total charity funds</b>		544,159	624,958

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 1 November 2023 and signed on their behalf by:

DocuSigned by:  
  
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Name: Janice Donaldson

DocuSigned by:  
  
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Name: June Hunter

**Company No:SC260116**

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 31 MARCH 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash provided by operating activities</b>	23	(53,213)	(32,917)
<b><i>Cash flows from investing activities:</i></b>			
Interest received		2,699	1,535
Purchase of property, plant and equipment		(10,084)	(38,287)
<b>Net cash (used in) investing activities</b>		(7,385)	(36,752)
<b>Change in cash and cash equivalents in the year</b>		(60,598)	(69,669)
Cash and cash equivalents brought forward		617,711	687,380
<b>Cash and cash equivalents carried forward</b>	24	<u>577,113</u>	<u>617,111</u>



**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 21.

**(c) Income recognition**

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, are recognised when the charity has been notified in writing of both the amount and settlement date.

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.

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.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies (continued)**

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**(d) Expenditure recognition**

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 reliably.

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. For more information on this attribution refer to note (f) below.

- Costs of raising funds comprise the costs of the café and expenditure incurred to attract voluntary income.
- Expenditure on charitable activities includes direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred, with the exception of eligible ancillary trading costs which are reclaimed.

**(e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the staff time. The allocation of support and governance costs is analysed in note 11.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies (continued)**

**(g) Tangible fixed assets and depreciation**

All assets costing more than £1,600 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Motor vehicles	10% - 100% on cost
Main Fixtures & Furniture	10% on cost
Café tables and chairs	50% on cost
IT Equipment	20% on cost
Play Equipment	16.66% on cost

**(h) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**(i) Debtors**

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

**(j) Cash at bank and in hand**

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

**(k) Creditors and provisions**

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

**(l) Pensions**

The pension costs charged against profits represents the amount of employer's contributions payable in the Now Pensions scheme in respect of the accounting period. The contributions payable by the charity, as employer, and of the relevant staff, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The company has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 102. The pension costs charged in the financial statements in respect of this scheme represents the contributions payable by the company during the year.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies (continued)**

**(m) Taxation**

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**(n) Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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.

**2. Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the Directors 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

***Depreciation of fixed assets***

Fixed assets are depreciated over the useful life of the assets. The useful life of the fixed assets are based on the knowledge of senior management, with reference to the assets expected life cycle.

***Bad debt provision***

Trade debtors are reviewed by appropriate experienced senior management on a case by case basis with the balance outstanding and the ageing of the debtor taken into consideration.

***Allocation of expenditure between activities***

Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

**3. Legal status of the Trust**

The Jeely Piece Club is a registered and a company limited by guarantee with no share capital. The liability of each member in the event of winding up is limited to £1.

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**4. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). During the year, no trustees (2022: 1) was reimbursed for expenses (2022: £50) and £Nil was spent on trustee training (2022: £200).

Trustees waived no expenses during the year (2022: £nil).

During the year, 2 trustees (2022: 2) donated £1,160 (2022: £1,460). Services were provided to Castleton Primary School, of which one of the Trustees is the head teacher, which amounted to £16,280 during the year. No trustee had any other personal interest in any contract or transaction entered into by the charity (2022: nil).

**5. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	15,464	29,962
Donations in kind	6,200	-
	<u>21,664</u>	<u>29,962</u>

**6. Income from charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Early Years	458,013	457,466
Play Services	415,354	349,814
JPC Wider Community Services	65,999	108,308
	<u>939,366</u>	<u>915,588</u>

**7. Income from other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Café Income	91,458	48,800
Fundraising	-	519
	<u>91,458</u>	<u>49,319</u>

**8. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest	2,699	1,535
	<u>2,699</u>	<u>1,535</u>

**9. Other Income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other income	259	14,615
	<u>259</u>	<u>14,615</u>

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**10. Raising funds – expenditure on other trading activities**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2023 £</b>
Café	102,753	12,277	115,030
	<u>102,753</u>	<u>12,277</u>	<u>115,030</u>
	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2022 £</b>
Café	71,149	5,336	76,485
Fundraising	83	-	83
	<u>71,232</u>	<u>5,336</u>	<u>76,568</u>

**THE JEELY PIECE CLUB**  
**(A company limited by guarantee)**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**11. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

<b>Cost type</b>	<b>Total Allocated 2023 £</b>	<b>Raising funds £</b>	<b>Early Years £</b>	<b>Play Services £</b>	<b>JPC Wider Community Services £</b>	<b>Governance £</b>	<b>Basis of apportionment</b>
Administrative staff	147,604	10,332	45,757	81,183	2,952	7,380	<i>Time spent</i>
Rent and rates	-	-	-	-	-	-	<i>Floor space</i>
Heat, Light and Power	-	-	-	-	-	-	<i>Floor space</i>
Board Costs	4,911	-	1,424	3,389	98	-	<i>Usage</i>
Administration costs	12,551	-	3,640	8,660	251	-	<i>Usage</i>
Repairs, maintenance and cleaning	847	-	-	678	169	-	<i>Floor space</i>
Minibus costs	7,596	-	-	5,317	2,279	-	<i>Usage</i>
Insurance	8,731	-	2,881	5,763	87	-	<i>Usage</i>
Bank charges and Interest	236	-	76	160	-	-	<i>Usage</i>
Professional fees	13,012	520	4,294	6,116	2,082	-	<i>Usage</i>
Depreciation	12,901	-	1,419	8,257	3,225	-	<i>Usage</i>
<b>Total</b>	<b>208,389</b>	<b>10,852</b>	<b>59,491</b>	<b>119,523</b>	<b>11,143</b>	<b>7,380</b>	

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**11. Allocation of governance and support costs (continued)**

<b>Cost type</b>	<b>Total Allocated 2022</b> £	<b>Raising funds</b> £	<b>Early Years</b> £	<b>Play Services</b> £	<b>JPC Wider Community Services</b> £	<b>Governance</b> £	<b>Basis of apportionment</b>
Administrative staff	179,330	3,709	62,042	102,771	2,137	8,671	Time spent
Rent and rates	14,425	-	-	11,540	2,885	-	Floor space
Heat, Light and Power	20,166	-	-	15,124	5,042	-	Floor space
Board Costs	7,486	-	2,171	5,165	150	-	Usage
Administration costs	21,954	-	6,367	15,148	439	-	Usage
Repairs, maintenance and cleaning	22,788	-	-	18,230	4,558	-	Floor space
Minibus costs	3,877	-	-	2,714	1,163	-	Usage
Insurance	9,529	-	3,145	6,289	95	-	Usage
Bank charges and Interest	204	-	65	139	-	-	Usage
Professional fees	10,629	425	3,508	4,996	1,701	-	Usage
Depreciation	12,901	-	1,418	8,257	3,225	-	Usage
<b>Total</b>	<b>303,289</b>	<b>4,134</b>	<b>78,716</b>	<b>190,373</b>	<b>21,395</b>	<b>8,671</b>	

**Governance costs:**

	<b>2023</b> £	<b>2022</b> £
Auditor's remuneration	8,454	6,348
Support costs (see above)	7,380	8,671
	<b>15,834</b>	<b>15,019</b>

Allocation of governance and other support costs

	<b>Support costs</b> £	<b>Governance</b> £	<b>2023</b> £
Raising Funds	10,852	1,425	12,277
Early Years	59,491	6,175	65,666
Play Services	119,523	8,075	127,598
JPC Wider Community Services	11,143	158	11,301
Total Allocated	<b>201,009</b>	<b>15,834</b>	<b>216,842</b>

	<b>Support costs</b> £	<b>Governance</b> £	<b>2022</b> £
Raising funds	4,134	1,202	5,336
Early Years	78,716	5,857	84,573
Play Services	190,373	7,810	198,183
JPC Wider Community Services	21,395	150	21,545
Total allocated	<b>294,618</b>	<b>15,019</b>	<b>309,637</b>



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**12. Analysis of expenditure on charitable activities**

	<b>Early Years</b>	<b>Play Services</b>	<b>JPC Wider Community Services</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	367,862	283,846	1,575	653,383
Property costs	10,859	6,870	-	17,729
Activity costs	14,125	64,991	5,822	84,938
Heat, Light & Power	-	20,544	-	20,544
Travel	356	6,193	-	6,549
Repair & maintenance	4,325	22,955	-	27,280
IT	4,161	1,967	-	6,128
Professional Fees	182	-	-	182
Central staff costs	-	17	-	17
Governance costs (note 11)	6,175	8,075	158	14,408
Support costs (note 11)	59,491	119,523	11,143	190,157
	<u>467,536</u>	<u>535,081</u>	<u>18,698</u>	<u>1,021,215</u>

	<b>Early Years</b>	<b>Play Services</b>	<b>JPC Wider Community Services</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	328,239	229,564	42,945	600,748
Property costs	16,666	-	-	16,666
Activity costs	17,218	60,972	7,510	85,700
Travel	258	9,392	-	9,650
Repair & maintenance	6,004	-	-	6,004
IT	4,012	2,800	-	6,812
Bad debt write back	213	-	-	213
Governance costs (note 11)	5,857	7,810	150	13,817
Support costs (note 11)	78,716	190,373	21,395	290,484
	<u>457,183</u>	<u>500,911</u>	<u>72,000</u>	<u>1,030,094</u>

**13. Analysis of staff costs and remuneration of key management personnel**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	779,880	762,109
Social security costs	50,314	45,762
Other pension costs	11,833	10,859
Total staff costs	<u>842,027</u>	<u>818,730</u>

No employees had employee benefits in excess of £60,000 (2022: Nil).

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**13. Analysis of staff costs and remuneration of key management personnel**  
**(continued)**

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	53	59

**Key management personnel remuneration:**

Remuneration for the Senior Management Team for the year amounted to £211,291 (2022: £169,391) including pension costs.

**14. Net income/(expenditure) for the year**

This is stated after charging:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	12,901	12,901
Auditor's remuneration:		
Audit fees	8,454	6,348

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**15. Government Grants**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Glasgow City HSPC	-	108,748
GCC Education Svs Early Years Sure Start	82,000	82,000
GCC Education Svs Early Years & Extended Childcare	319,904	191,645
GCC Area Partnership Linn	2,654	8,000
GCC Area Partnership Greater Pollock	-	1,119
GCCNHS South Locality Glasgow City HSPC	20,000	20,000
GCC Education Dept	2,500	2,500
Community Jobs Scotland	-	3,675
GCC Holiday Food Programme	50,905	56,203
Coronavirus Job Retention Scheme	-	13,168
SG Transitional Support Fund	-	3,130
GCC Glasgow Community Fund	152,167	157,493
HMRC Department of Works & Pensions Kick Start	8,308	24,732
GCC Education	-	11,441
SG Digital Boost Development Grant	-	2,004
SG Business Ventilation Fund	-	2,241
SG Childcare Sector Omicrom Impact Funds	-	3,750
GCC Lead Practitioner in Attainment Funding	27,103	5,387
	<u>665,541</u>	<u>697,236</u>

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**16. Tangible Fixed Assets**

	<b>Fixtures and Fittings £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2022	122,757	18,153	140,910
Additions	10,084	-	10,084
At 31 March 2023	<u>132,841</u>	<u>18,153</u>	<u>150,994</u>
<b>Depreciation</b>			
At 1 April 2022	69,223	15,388	84,611
Charge for the year	10,388	2,513	12,901
At 31 March 2023	<u>79,611</u>	<u>17,901</u>	<u>97,512</u>
<b>Net book value</b>			
At 31 March 2023	<u>53,230</u>	<u>252</u>	<u>53,482</u>
At 31 March 2022	<u>53,534</u>	<u>2,765</u>	<u>56,299</u>

**17. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	18,237	20,856
Prepayments and accrued income	26,309	37,614
	<u>44,546</u>	<u>58,470</u>

**18. Stock**

	<b>2023 £</b>	<b>2022 £</b>
Stock	1,463	1,107
	<u>1,463</u>	<u>1,107</u>

**19. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	22,291	20,680
Deferred income (note 20)	43,360	50,813
Accruals	42,448	33,304
Other creditors	4,346	3,832
	<u>112,445</u>	<u>108,629</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**20. Deferred income**

	<b>£</b>
Balance as at 1 April 2022	50,813
Amount released to income earned from charitable activities	(50,813)
Amount deferred in year	<u>43,360</u>
Balance as at 31 March 2023	<u><u>43,360</u></u>

Deferred income comprises income received from schools in advance of the provision of services.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**21. Analysis of charitable funds**

<b>Analysis of Fund movements 2023</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Funds c/fwd £</b>
<b>Unrestricted funds</b>					
Minibus Fund	1,000	-	-	-	1,000
Tangible fixed assets	56,299	10,084	12,901	-	53,482
Infrastructure Fund	13,855	-	2,225	-	11,630
The Late Una Syme Estate	10,000	-	-	-	10,000
Jeely Piece Club Staff CPD	2,500	-	-	-	2,500
Jeely Piece Staff Contingency	80,478	-	-	-	80,478
<b>Total designated funds</b>	<b>164,132</b>	<b>10,084</b>	<b>15,126</b>	<b>-</b>	<b>159,090</b>
General funds	294,175	564,341	646,540	-	211,976
<b>Total unrestricted funds</b>	<b>458,307</b>	<b>574,425</b>	<b>661,666</b>	<b>-</b>	<b>371,066</b>
<b>Restricted funds</b>					
Early Years	83,349	104,775	135,374	-	52,750
Play Services	34,509	345,785	310,283	-	70,011
Jeely Piece Club - Wider Community Services	48,793	15,898	14,359	-	50,332
St Christopher's Church	-	14,563	14,563	-	-
<b>Total restricted funds</b>	<b>166,651</b>	<b>481,021</b>	<b>474,579</b>	<b>-</b>	<b>173,093</b>
<b>TOTAL FUNDS</b>	<b>624,958</b>	<b>1,055,446</b>	<b>1,136,245</b>	<b>-</b>	<b>544,159</b>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**21. Analysis of charitable funds (continued)**

<b>Analysis of Fund movements 2022</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Funds c/fwd £</b>
<b>Unrestricted funds</b>					
Minibus Fund	28,377	-	2,796	(24,581)	1,000
Tangible fixed assets	30,913	38,287	12,901	-	56,299
Volant Trust	9,500	-	-	(9,500)	-
Nursery Residential & Trips	484	-	-	(484)	-
5-12 years Play Services	8,538	-	-	(8,538)	-
Infrastructure Fund	23,855	-	-	(10,000)	13,855
Strategic Planning & Organisation Development	6,242	-	200	(6,042)	-
Café Capital Replacement	4,742	-	1,080	(3,662)	-
The Late Una Syme Estate	25,000	-	-	(15,000)	10,000
Jeely Piece Club Staff CPD	11,286	-	-	(8,786)	2,500
Jeely Piece Staff Contingency	74,461	-	-	6,017	80,478
<b>Total designated funds</b>	<b>223,398</b>	<b>38,287</b>	<b>16,977</b>	<b>(80,576)</b>	<b>164,132</b>
General funds	204,972	377,293	368,666	80,576	294,175
<b>Total unrestricted funds</b>	<b>428,370</b>	<b>415,580</b>	<b>385,643</b>	<b>-</b>	<b>458,307</b>
<b>Restricted funds</b>					
Early Years	103,645	245,429	265,725	-	83,349
Play Services	104,103	305,225	374,819	-	34,509
Jeely Piece Club - Wider Community Services	82,661	24,732	58,600	-	48,793
Job Retention Scheme	-	13,168	13,168	-	-
St Christopher's Church	1,822	6,885	8,707	-	-
<b>Total restricted funds</b>	<b>292,231</b>	<b>595,439</b>	<b>721,019</b>	<b>-</b>	<b>166,651</b>
<b>TOTAL FUNDS</b>	<b>720,601</b>	<b>1,011,019</b>	<b>1,106,662</b>	<b>-</b>	<b>624,958</b>

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

**Mini Bus Fund**

Represents the reserves designated towards the mini bus running costs, a contribution to a shortfall in funding towards the mini bus driver's salary and monies towards the replacement of the current minibus at the end of its useful life.

**Tangible Fixed Assets**

Represents the reserves tied up in the value of fixed assets, excluding the minibus. Depreciation on the fixed assets and minibus is charged against this fund.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**21. Analysis of charitable funds (continued)**

**Volant Trust**

Represents the donation given to the Jeely Nursery and designated as a contribution towards continuation of the pre 5 service.

**Nursery Residential & Trips**

Represents the reserves balance to be used for the Nursery's residential trip for families and summer trips.

**5-12 Years Play Services Development**

Represents the reserves designated towards developing the 5-12 years play service including a pilot of Sunday and bank holiday opening.

**Infrastructure Fund**

Represents the reserves designated towards replacing, repairing and upgrading our physical infrastructure (buildings, fixtures & fittings, electrics, equipment etc).

**Strategic Planning & Organisation Development**

Represents the reserves designated towards realising the strategic development of the organisation.

**Café Capital Replacement**

Represents the reserves designated towards the large equipment replacement program of the café.

**The Late Una Syme Estate**

Represents a legacy gifted to the Jeely Piece Club from the Estate of the Late Una Syme an designated to help children from impoverished and difficult backgrounds.

**Jeely Piece Club Staff CPD**

Represents the reserves designated towards supporting staff in their on-going continuing professional development journey.

**Jeely Piece Staff Contingency**

Represents the reserves designated towards a percentage of the Jeely Piece Club staffing costs required in the event of the withdrawal of funding across all services, and to cover any other necessary statutory payments.

b) Restricted funds comprise:

**Early Years**

This represents funds relating to Glasgow City Council who fund our work for both indoor and outdoor nurseries. Also represented is funds received from Health & Social Care Partnership a short-term indoor nursery project and small one-off grants from Early Years Scotland and Glasgow Promise.



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**21. Analysis of charitable funds (continued)**

**Play Services**

This represents funds received towards running and operating the Jeely Playzone from Glasgow Community Fund. Also represented is funds received to support play services across Castlemilk and the wider City from Greater Glasgow and Clyde NHS, various small grants from Glasgow City Council, Inspiring Scotland Active Play and Organised Community Play and Cash for Kids. In addition support by way of donations are also represented.

**Jeely Piece Club – Wider Community Services**

This represents funds received for Jeely wide work including COVID and poverty relief efforts.

**Job Retention Scheme**

This represents Scottish Government grant funding towards Furloughed staff members.

**St Christopher’s Church**

This represents grant funding received towards the provision of a children’s play club for children of primary school age held in St Christopher’s Church in the Priesthill area.

**22. Net assets over funds**

<b>As at 31 March 2023</b>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total 2023 £</b>
Fixed assets	53,482	-	53,482
Current assets			
Stock	1,463	-	1,463
Debtors	43,007	1,539	44,546
Cash at bank and in hand	385,559	171,554	557,113
Current liabilities			
Creditors falling due within one year	(112,445)	-	(112,445)
	<u>371,066</u>	<u>173,093</u>	<u>544,159</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**22. Net assets over funds (continued)**

<b>As at 31 March 2022</b>	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total 2022 £</b>
Fixed assets	56,299	-	56,299
Current assets	1,107	-	1,107
Debtors	29,415	29,055	58,470
Cash at bank and in hand	467,082	150,629	617,711
Current liabilities			
Creditors falling due within one year	(108,629)	-	(108,629)
	<u>458,307</u>	<u>166,651</u>	<u>624,958</u>

**23. Reconciliation of net income to net cash flow from operating activities**

	<b>2023 £</b>	<b>2022 £</b>
Net (expenditure) for the year (as per the Statement of Financial Activities)	(80,799)	(95,643)
Adjustments for:		
Depreciation charges	12,901	12,901
Interest received	(2,699)	(1,535)
(Increase) in stocks	(356)	(1,107)
Decrease in debtors	13,924	47,421
Increase in creditors	3,816	5,046
Net cash (provided for)/used for operating activities	<u>(53,213)</u>	<u>(32,917)</u>

**24. Analysis of cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash	557,113	617,711
Total cash and cash equivalents	<u>557,113</u>	<u>617,711</u>

**25. Operating lease commitments**

At the Balance Sheet date the charity had annual commitments under non-cancellable leases as set out below:

	<b>2023 £</b>	<b>2022 £</b>
Operating leases which expire:		
Within one year	702	936
In the second to fifth years inclusive	-	702
	<u>702</u>	<u>1,638</u>