
THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

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THE JEELY PIECE CLUB
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	William Speirs, Chair Janice Donaldson (resigned 22 November 2024) June Hunter, Treasurer Delia Henry Donnamarie Steel Lorna Donnet Grace Lamont Denis Harley, Co-opted (resigned 23 November 2024) Fiona Ramsay (resigned 14 March 2025) James Devlin (appointed 6 May 2024) Hugh Logue (appointed 6 June 2025, removed 28 November 2025) Heather Thomsan (appointed 6 June 2025)
Company registered number	SC260116
Charity registered number	SCO35027
Registered office	The Tower 55 Machrie Drive Glasgow G45 0AL
Company secretary	Elaine McKenna
Senior Management Team	Elaine McKenna, Chief Executive Officer Sarah Downie (Resigned 24 Dec 2024) Sharon Rae, Head of Early Years (Appointed 6 Jan 2025) Michelle Clelland, Head of Business & Finance Services Donna Welsh, Head of Play Services
Independent auditors	AAB Audit & Accountancy Limited Statutory Auditors 133 Finnieston Street Glasgow G3 8HB
Bankers	Bank of Scotland 38 St Andrews Square Edinburgh EH2 2YR
Solicitors	Burness Paul LLP 120 Bothwell Street Glasgow G2 7JL

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

Objectives and aims

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.

THE JEELY PIECE CLUB

We are excited to celebrate 50 years of supporting children, families, and our community! To commemorate this incredible milestone, we have a variety of exciting events and opportunities planned:

- We will be hosting two celebration events to bring together children, families, staff, and supporters, allowing everyone to share cherished memories and create new ones.
- We are honoured to have been invited to a Civic Reception at Glasgow's City Chambers, which acknowledges the Jeely Piece Club's impact and achievements over the past five decades.
- We will also be launching a special fundraising appeal called "Selling a Piece for the Future" to help support the next 50 years of our work.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

JEELY EARLY YEARS SERVICES

Jeely Nursery

The nursery offers a total of 70 placements for children aged 0-5 years.

- Daily care and education, indoors and outdoors for children aged 0-5 years in context of Realising the Ambition and Curriculum for Excellence
- Regular Stay & Play sessions in playrooms for parents
- Practical and emotional support from nursery team on daily basis (drop off and pick up) for families, and signposting to relevant agencies
- Liaising with health, social work, and education on daily basis to ensure that care plans are implemented, and child protection concerns raised in timely manner
- Individual therapeutic support intervention for 20 children
- Outcome Star interventions for 2 families
- Regular visits to local amenities, and museums/parks throughout Glasgow for our outdoor nursery children
- Regular indoor-outdoor sessions - indoor children join outdoor group in activities
- Use of Playzone soft play twice a week
- GCC new transition programme supporting transition from nursery to primary 1 for each child

Pre 5 Stay & Play

The Pre 5 Stay and Play programme is led by highly experienced Senior and Early Years Development Workers. They arrange the room in an engaging way to foster children's natural curiosity and interests while making sure that the activities align with the Curriculum for Excellence and Realising the Ambition guidance. The staff are always on hand to support parents or have a chat with them.

- Twice daily sessions for parents and children to experience a learning environment and to integrate within the community.
- Provision of care and education for nursery referrals who are awaiting nursery placement. Families are accompanied by their health visitor or social work support to the Playzone, promoting inclusion and community integration.

Community Garden

The children at Jeely Early Years Services continue to play and explore the garden.

JEELY PLAY SERVICES

Jeely Playzone

The Playzone offers term-time play sessions for children aged 5 to 12, running from Monday to Saturday. After-school sessions are available from Monday to Friday, 3:15 PM to 5:15 PM, and on Tuesday to Thursday from 6:00 PM to 8:00 PM. Saturday play sessions take place from 11:00 AM to 4:00 PM.

These sessions provide a variety of play opportunities, including physical, creative, and imaginative activities. The Playzone is equipped with a Soft Play unit, a Cyber Space computer and games room, arts and crafts, a children's kitchen, a relaxation area and the Mega Space, which is a large games room featuring a bouncy castle and a wide array of resources for children to choose from each day.

During term time, a bus pick-up and drop-off service is available, allowing children to go straight from school to the sessions or be picked up during the evening sessions along the Castlemilk bus route. This bus service is a valuable resource for families in the area, ensuring children can enjoy the sessions in a fun and safe environment.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

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 Life Skills for the young people. This group ran at high numbers every week with staff working alongside 50-60 young people during the session.

The young people had 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.

Two Halloween parties were held for the children, funded by Cash for Kids, and were a great success. The parties featured a disco area, apple bobbing, Halloween competition games, a photo booth, and Scary Soft Play. Each child received a goody bag, juice, and crisps.

During Christmas, the Playzone hosted Christmas parties for a full week. The parties had a "Dinner with Santa" theme that ran for 2 hours each party. Every child received a McDonald's meal and a selection box from Santa.

Summer extravaganza

At the end of the summer holidays, we organised a free fun day at the Playzone. Hundreds of people attended to enjoy various activities, including access to the Playzone, a BBQ, s'more toasting, outdoor games, competitions, and a chocolate fountain—all provided at no cost for the children.

Holiday programmes (holiday food)

Thanks to Glasgow City Council, we were able to deliver the Holiday Programme (formerly known as the Holiday Food Programme). The programme operated 4 days a week, Monday to Thursday, between 10:00 AM and 2:00 PM, allowing 45 children to participate each day. During the programme, children were provided with breakfast, lunch, and snacks, and they enjoyed a variety of fun activities both indoors and outdoors in the Castlemilk woodlands and the Playzone. Over the course of Spring, Summer, and the October week, the programme engaged more than 1,500 children.

This project extended into our pop-up play settings, which offered a safe place for 35 children in the Toryglen and Birgidale Complex areas to play and receive a packed lunch. Midterm February 2025 sessions were run by way of restricted funds held and Jeely general reserves allowing the continuation of the mid-term sessions for Playzone children and families.

As an added support for families during holiday periods, Jeely successfully secured funding from the Celtic Foundation, allowing us to host two family meals. Both children and parents were invited to join in for playtime and dinner. These events were a great success, with attendance reaching up to 80 people at each dinner. With this funding, families were also provided with meals twice weekly during the holiday programmes.

Summer 2024 Trips and Outings

Children and families from the holiday programme had a fantastic day trip to Heads of Ayr, made possible by funding support from Cash for Kids.

Jeely minibus

The Jeely bus is an important part of our services. We offer bus pick-ups from specific schools in the Castlemilk area from Monday to Friday. We pick up from St. Bartholomew's on Monday, Spittal on Tuesday, Miller on Wednesday, John Paul II on Thursday, and Castleton Primary on Friday. In the afternoons from Tuesday to Thursday, the bus is used to pick up and drop off children around Castlemilk. This service is vital for families, as some parents rely on it to get their children to these clubs to enhance their social skills and be with their peers. The bus is also used daily for other services, including delivering lunches to our nursery service daily. If there are outings during any project the Jeely bus will assist with this to take children back and forth.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

The minibus has unfortunately been off the road at points throughout the year receiving numerous diagnostics and repairs due to costly engine management faults. Plans are afoot to fundraise for a new minibus.

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 gifts that were donated through Glasgow Spirit of Christmas.

Christmas Fun day

Just before the Playzone closed for the festive period, we organised a Christmas fun day. The event was open to everyone and offered access to all play areas, as well as various stalls throughout the building with free food, toys, clothes, and books for people to take what they needed. The festival welcomed a diverse range of visitors. Over 500 people attended, and everyone left with bags full of items and smiles on their faces. This event demonstrated our support for families who use our services throughout the year and helped alleviate some financial pressure by offering a day of enjoyment at no cost.

Castlemilk Street Play

The Jeely runs street play sessions for children in areas such as Tormusk, Holmbyre and Ballantay. Each session is equipped with a variety of resources for the children to play with. The street play is funded by the Inspiring Scotland Outdoor Community Play OCP Fund.

Birgidale Pop-up Play Club

The Jeely Piece Club has collaborated with North View Housing Association for many years to run the Birgidale Club. Their ongoing support has enabled us to offer one session per week for children in the area, with each session reaching full capacity, allowing 35 children to attend weekly. Birgidale pop-up clubs are scheduled only for term-time; however, the Jeely Piece Club applies for funding from the Glasgow City Council Holiday Programme to continue operations during holidays.

Toryglen Pop-up Play Club

Toryglen Community Hall and The Jeely Piece Club have partnered for the past seven years. The Community Hall invests in our services to provide activities for children in the Toryglen area. Sessions are held once a week, allowing 35 children to participate in the play activities. We offer a variety of play equipment for both indoor and outdoor enjoyment. The Toryglen pop-up clubs are available during term time only. The Jeely Piece Club applies for funding from the Glasgow City Council Holiday Programme to ensure that the club continues during holiday periods.

Active Play

Active Play is a funded programme through Inspiring Scotland. The programme aims to increase children's physical literacy and physical activity. It is delivered during term time in primary schools across the city. In this cohort, The Jeely delivered the programme in St. Patrick's, Toryglen, Cleaves, Cardonald, Kings Park, and Annette Street primary schools

Active Play Additional Supports Needs (ASN)

The activity is funded by Inspiring Scotland. This year represented the second year of this particular activity for children in ASN schools to deliver and develop a project for children to be more active in their schools. It will run for 15 weeks during term time. The staff worked with 25 children each week.

Café services

The Jeely Piece Club Cafe plays a vital role in its community by providing a safe, inclusive, and supportive environment for children and families, especially those facing social or economic challenges.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

The café is an essential part of the Jeely Playzone, offering a variety of food and snacks to our service users and the public daily. The number of service users has increased during holiday periods and bank holiday programmes.

The café provides meals and a welcoming atmosphere for families who may experience food insecurity or social isolation, demonstrating a commitment to addressing poverty at the grassroots level. By creating an accessible and safe space, the Jeely Piece Club Cafe helps reduce the stigma of seeking support while promoting dignity and respect for all.

It is an essential community resource, a cultural touchstone, and an inspiration of hope for families and children. Its impact illustrates how such initiatives can uplift entire communities and inspire wider societal change.

The Virgin Anchor Fund's support has been a lifeline for families facing increasing challenges, particularly during the ongoing cost-of-living crisis. Thanks to this funding, Jeely has successfully run cooking programmes that empower parents to provide for their families on a budget. Additionally, the fund has enabled Jeely to supply meals for over 50 families, ensuring they receive healthy food during these cooking programmes.

The café staff and play development workers collaborated to create a variety of healthy, low-cost meals that families can prepare at home. This vital assistance not only alleviates the financial burden on parents but also ensures that children are well-nourished and content.

The children participated in engaging cooking activities, which provide fun experiences that they might not otherwise have access to. The positive impact of the fund extends beyond nutrition; it also encourages a sense of community and well-being.

Children's participation in play service development

As reported last year, we began work on gathering children's views with the aim of having the children's voices truly heard and part of our everyday services.

Some of the children's views obtained during the year which impacted service delivery were:

- Primary 5, 6 and 7 groups now plan their activities based on shared discussions, allowing them to choose what activities they are most interested in.
- Younger children expressed that they enjoyed more outdoor free play and wanted regular opportunities to use larger play equipment.
- All age groups highlighted the importance of having a balance between structured activities and free play, with many asking for more creative and imaginative play sessions.
- Children also suggested themed events, such as "trash fashion" and "The Jeely talent shows," and "Jeely come dine with me", which have since been piloted with positive feedback.
- This ongoing participation approach not only strengthens our programme design but also empowers children to feel ownership of their play service, ensuring it reflects their needs, interests, and creativity.

JEELY WIDER ACTIVITIES

Castlemilk Pop-Up Play Clubs

Work opportunities funded by PEF fell even more significantly in the year. Schools are having to making increasingly difficult decisions which means less opportunities for Jeely play in schools.

Wider Family and Community Support

We continued to offer various forms of support for the families we work with throughout the year. Food and clothing vouchers and emergency packs were issued to families in need or identified as requiring urgent lifeline

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Objectives and activities (continued)

support. Thanks to Vodafone Charities Connect we were also able to distribute SIM cards to families for a 2nd time. The Jeely has been a safe place for parents and carers seeking support, guidance and, where needed, relevant sign-posting.

Achievements and performance

Early Years Services

- Getting It Right for Every Child matrix details impact of vulnerability/protective factors, and increase in child's resilience – recorded monthly
- Outcome Star indicates developmental progress of parent in coping/changing lifestyle and challenges
- Curriculum trackers indicate increase in pre-school child's development over time
- Monthly observations/care plans/Individual Learning Plans indicate progress of each child within context of nursery provision
- LPA reports for education indicate school readiness of pre-schoolers
- Wider benefits to society commence in early years – children and parents are supported to develop positive interpretation of formal schooling, employment, and the impact of financial security upon lifestyle, poverty, fulfilment, and good mental health

Targets

Grand Challenges 2023-26 recorded in education school improvement planning (SIP):

- Improve levels of attendance & timekeeping
- Increase selection and nutritional value of meals and snacks for children
- Improve outdoor experiences

Outcomes

- Timekeeping has improved by average of 45% each month.
- Setting the Table 2 was launched by Scottish Government in November 2024. Appointed key workers oversee provisions and lunch menus by adhering to these new guidelines, and provides regular feedback based upon parent/child comments and observations. New approach implemented in November '24 in which children are presented with choices of food items on each table. Rapid learning is taking place by children choosing own food, helping peers, and learning table manners in a nursery setting.
- ASN children are developing social eating skills
- Additional sessional staff have trained in Rehis and further training will be offered to new sessionals in February 2025.
- Indoor-outdoor transition days piloted for 8 weeks Aug – Nov '24, feedback from parents/children positive, and plans implemented 2025.

Stay & Play

- Referring agents express major benefits from families participating in Stay & Play sessions as reduction in community isolation/confidence building/stepping stone to attending nursery and school/increase in positive relationships/opportunities to bond with child and opportunities to engage with services in informal context.

Special Playtime (SPT)

All staff have been trained to facilitate our Special Playtime sessions with children who attend both our Outdoor and Indoor services. We received funding from St Nicholas Fund which allowed us to replace all the SPT equipment.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Family Support - Outcome Star

Two families took part in the parenting programme over this time. The service plans to have more staff trained and offer Family Star to more families.

Play Services

Staff performance has allowed for succession planning within the team. Developing the play team for future opportunities within the service.

Key Achievements:

- The Jeely has provided accessible play opportunities and early learning support, helping children develop essential social, emotional, and cognitive skills that prepare them for school and lifelong learning.
- The service offers practical support, respite opportunities, and access to advice for parents and caregivers, strengthening family resilience and reducing stress in households.
- The Jeely has created safe and welcoming environments where children of all abilities and backgrounds can thrive, addressing barriers related to poverty, disability, and social exclusion.
- By promoting community-based play initiatives, Jeely has increased local capacity and encouraged parents and young people to contribute positively to their neighbourhoods.

Difference Made to Users:

- Children have gained improved confidence, social skills, and readiness for formal education.
- Families facing economic or social challenges have been supported to reduce isolation, access local networks, and build stronger relationships with their children.
- Parents and carers have developed new skills, greater confidence, and a stronger sense of belonging in their community.

Wider Benefits to Society:

- The service plays a direct role in reducing the effects of poverty, helping to break cycles of disadvantage.
- Play opportunities promote physical activity, mental wellbeing, and resilience, reducing future pressures on health and social services.
- By supporting inclusion and participation, Jeely supports safer, more committed communities with reduced social isolation and greater local engagement.

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 in the year.

Financial review

The Statement of Financial Activities shows total incoming resources for the year of £1,115,436 (2024: £1,131,481). £646,009 relates to unrestricted incoming resources whilst £469,427 relating to restricted incoming resources. As always, we are grateful to each and every donor, supporter and grant funder 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.

The Jeely Early Years service was selected to participate in Glasgow City Council's Wellbeing Fund pilot, allowing us to provide funded places in our baby room for up to 12 children. This pilot scheme, along with our early learning and childcare partnership status, allowed us to offer fully funded places up to near maximum capacity levels.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Financial Review (continued)

The Jeely Playzone entered its penultimate year of Round 2 Glasgow Community Fund (GCF) funding. GCF funding is the building blocks upon which the Playzone operates – its support is critical to our Play services. Funding from the Glasgow Children's Holiday Play Programme continued, albeit at a reduced level, over Easter, Summer and October week holiday programmes being fully utilised with record numbers of children being engaged under the activity supported by this funding. Active Play funding came to an end shortly after the financial year end however Outdoor Community Play has continued allowing us to reach into the wider community.

Despite standstill pricing across café and after school play clubs, visitor numbers dropped slightly throughout the year. Some families simply cannot afford to pay £2 entrance fee for their child to attend, having to make difficult decisions on food, heating and activities on a daily basis. Donor and grant funding support are crucial to the running of the Playzone, income generation from the local community is extremely limited.

The Statement of Financial Activities shows total resources expended of £1,243,113 (2023: £1,121,624) of which £696,468 relates to unrestricted expenditure and £546,645 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 form a constant process within the Charity. Due to advanced collective purchasing of utilities, we were fortunate to be spared for as long as possible the rise in utilities costs. However, charges almost doubled in the 2nd half of the year but were mitigated as much as possible through smarter usage. Staffing costs remain our largest spend and rose in line with the Real Living Wage in the year.

The Statement of Financial Activities shows a deficit of £127,677 (2024: £9,857 surplus) in the year. This deficit reduced the Charities Net Assets from £554,016 at the start of the year to £426,339 at the end of the year. Many grants span more than one financial year and where there are timing differences in the receiving and spending of such grants, the fund balance is held in restricted funds by activity. Restricted fund balances will be spent in forthcoming years across Early Years, Play Services and Jeely Wider Community Service activities.

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 sources, where possible.

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 £207,185 and £414,371 (2024: £186,937 and £373,875).

On 31st March 2025 the free reserves, which comprised the unrestricted funds of the charity less amounts tied up in Tangible Fixed Assets, less the Designated Funds were £254,910 (2024: £262,193). This is equivalent to 2.4 months 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Principal risks and uncertainties

Funding and income generation continue to pose the greatest risk to the sustainability of the Jeely Piece Club. The cost of living crisis faced by our service users has limited our ability to increase income through service fees, making it challenging to balance financial pressures with affordability for our community.

Due to becoming VAT registered this forced us to raise prices in our café. The situation underscores the difficulty of maintaining affordable services while facing increasing operational expenses. Finding new funding streams and strategies for income generation is critical.

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. 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

Constitution

The Charity is governed by its Memorandum and Articles of Association. The Company adopted amended Articles of Association in October 2024, at that time the articles of association were amended to reflect statutory changes and some specific adjustments to more accurately reflect how the Company operates in practice. Updates to the Articles of Association reflected changing modes of attendance at Board and Sub Committee meetings to allow for virtual attendance.

Methods of appointment or election of Trustees

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, personal recommendations and partner networks. Successful candidates are selected through an application form and an interview process with the Chairperson and Chief Executive Officer. 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

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 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, Sharon Rae and Donna Welsh.

Finance & Resources Sub Committee

The Trustees delegate authority for the review of financial information and audit issues to the Finance & Resources Sub Committee, who in turn make recommendations to the Board on related issues. The Finance & Resources Sub Committee comprises two to three of the Trustees and all members of the Senior Management Team 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.

Fund-raising Sub Committee

The Trustees delegate authority for the review of fund-raising information and policies to the fund-raising sub-committee, who in turn make recommendations to the Board on related issues. The committee meet monthly and consist of two to three Trustees and members of the Senior Management Team. Recruitment is underway to appoint a Trust Fund-raiser who will also report to the Fund-raising committee

Pay policy for senior staff

The Trustees consider the Board of Directors, who are the Charity's trustees, and the Senior Management Team to 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 Trustee received remuneration in the year, Details of Trustees' expenses are disclosed in Note 16 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, it's 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.

Related party relationships

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Looking ahead to the coming year, the Jeely Piece Club is expected to encounter several significant challenges and opportunities influenced by the broader social, economic, and political landscape. Some potential challenges that we may need to address include the ongoing financial difficulties faced by many families in Castlemilk and across Glasgow due to rising living costs. Given that the Jeely Piece Club provides support to families through food programmes and essential services, the increasing demand for assistance may present a significant challenge. We may need to expand our food programmes and welfare initiatives while managing our own rising operational costs, such as rent, utilities, and supplies.

One critical issue for community organisations is the availability of funding. With government and charity budgets under pressure, the Jeely Piece Club might face difficulties in maintaining or expanding its services. The post of trust fundraiser was secured in the year as a dedicated resource to explore new funding streams, such as grants, corporate sponsorships, and public fundraising campaigns, to continue our vital work.

While these challenges are significant, the Jeely Piece Club also has opportunities to make a greater impact in the community. Collaborating with schools to deliver workshops or mentoring schemes could enhance our reach and support local educational goals. With the ongoing cost of living crisis, expanding our food programmes and welfare support could strengthen the Jeely Piece Club's role in the community. Establishing more robust partnerships with local food banks, supermarkets, and farmers could help secure regular food donations.

The Jeely Piece Club will focus on building long-term resilience by engaging the wider community in activities such as cooking classes, gardening projects, and life skills workshops. These initiatives could empower residents to become more self-sufficient and connected. Working with local health services, schools, and charities to bolster mental health programmes could provide much-needed support to families and young people. Running mental health workshops, and mindfulness activities, could be crucial in tackling the emotional toll of financial stress and isolation.

The Jeely Piece Club in Castlemilk has been an essential force for good in the community for many years. Despite facing challenges ahead, the club is in a strong position to continue making a significant impact. By prioritising securing funding, expanding mental health and welfare services, and collaborating with local partners, it can continue to support families and young people through the challenges of 2024 and beyond.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, AAB Audit & Accountancy Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

William Speirs

William Speirs

June Hunter

June Hunter

Date: 17 December 2025

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JEELY PIECE CLUB

Opinion

We have audited the financial statements of The Jeely Piece Club (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JEELY PIECE CLUB (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JEELY PIECE CLUB (CONTINUED)

Auditors' 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 report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and Taxation legislation.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the charity's key performance indicators to meet targets;
- Timing and completeness of revenue recognition; and
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the charity needs to comply with for the purpose of trading.

Our audit procedures to respond to these risks included:

- Testing of journal entries and other adjustments for appropriateness;
- Testing a sample of revenue transactions and associated recognition of revenue on projects ongoing across the year end to ensure appropriate;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Enquiries of management about litigation and claims and inspection of relevant correspondence;
- Reviewing legal and professional fees to identify indications of actual or potential litigation, claims and any non-compliance with laws and regulations;
- Performing a disclosure checklist on the financial statements to ensure Companies Act 2006 requirements are satisfied;
- Analytical procedures to identify any unusual or unexpected trends or relationship; and
- Reviewing minutes of meetings of those charged with governance to identify any matters indicating actual or potential fraud.

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.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JEELY PIECE CLUB (CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members, as a body, and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

AAB Audit & Accountancy Limited

AAB Audit & Accountancy Limited

Statutory Auditors
133 Finnieston Street
Glasgow
G3 8HB

Date: 18 December 2025

AAB Audit & Accountancy Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	5	11,794	10,800	22,594	57,813
Charitable activities	6	517,461	456,127	973,588	970,197
Other trading activities	8	105,751	2,500	108,251	93,207
Investments	9	9,787	-	9,787	9,000
Other income	10	1,216	-	1,216	1,264
Total income		646,009	469,427	1,115,436	1,131,481
Expenditure on:					
Raising funds	11	108,252	15,000	123,252	119,832
Charitable activities	12	588,216	531,645	1,119,861	1,001,792
Total expenditure		696,468	546,645	1,243,113	1,121,624
Net movement in funds		(50,459)	(77,218)	(127,677)	9,857
Reconciliation of funds:					
Total funds brought forward		394,394	159,622	554,016	544,159
Net movement in funds		(50,459)	(77,218)	(127,677)	9,857
Total funds carried forward		343,935	82,404	426,339	554,016

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

The notes on pages 22 to 42 form part of these financial statements.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC260116

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	17	28,025	39,164
		<u>28,025</u>	<u>39,164</u>
Current assets			
Stocks	18	1,504	1,912
Debtors	19	44,033	33,095
Cash at bank and in hand		487,739	595,278
		<u>533,276</u>	<u>630,285</u>
Current liabilities			
Creditors: amounts falling due within one year	20	(134,962)	(115,433)
Net current assets		<u>398,314</u>	<u>514,852</u>
Total assets less current liabilities		<u>426,339</u>	<u>554,016</u>
Net assets excluding pension asset		<u>426,339</u>	<u>554,016</u>
Total net assets		<u><u>426,339</u></u>	<u><u>554,016</u></u>
Charity funds			
Restricted funds	21	82,404	159,622
Unrestricted funds	21	343,935	394,394
Total funds		<u><u>426,339</u></u>	<u><u>554,016</u></u>

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC260116

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 17 December 2025
and signed on their behalf by:

William Speirs

William Speirs

June Hunter

June Hunter

The notes on pages 22 to 42 form part of these financial statements.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	24	(117,326)	29,165
Cash flows from investing activities			
Dividends, interests and rents from investments		9,787	9,000
Net cash provided by investing activities		9,787	9,000
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the year		(107,539)	38,165
Cash and cash equivalents at the beginning of the year		595,278	557,113
Cash and cash equivalents at the end of the year	25	487,739	595,278

The notes on pages 22 to 42 form part of these financial statements

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The Jeely Piece Club is a private company limited by guarantee, incorporated in Scotland, and is a registered charity with the Office of the Scottish Charity Regulator. The Charity's registered office and company and charity number are disclosed on the reference and administrative information page. The nature of the Charity's principal activities is set out in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Jeely Piece Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

2.2 Going concern

The Trustees have discussed and evaluated the going concern principle, taking into consideration the level of unrestricted reserves held at the year end and the budgets for the coming year. Detailed budgets are presented to and approved by the Board of Trustees with regular monitoring through review of monthly management accounts. The Trustees believe the going concern principle is appropriate to these financial statements and have concluded that there are no known material uncertainties regarding the charity's ability to continue as a going concern.

2.3 Income

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 fulfillment of those conditions is wholly within the control of the charity and it is probably 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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

Income (continued)

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it 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.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement 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.

- 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 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 overheads and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the staff time.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,600 to £2,500 are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is provided on the following bases:

Motor vehicles	- 10% - 100% on cost
Fixtures and fittings	- 10% on cost
Cafe tables and chairs	- 50% on cost
IT equipment	- 20% on cost
Play equipment	- 16.66% on cost

2.8 Stock

Stock is valued at the lower of cost and 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.

2.9 Debtors

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

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.10 Cash at bank and in hand

Cash at bank and 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.

2.11 Liabilities and provisions

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 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 operated. 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.

2.14 Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.15 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.

3. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that periods, or in the period of the revision and future periods if the revision affects both current and future periods.

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 trade debtor taken into consideration.

4. Legal status

The Jeely Piece Club is a registered charity 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.

5. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations				
Donations	11,794	10,800	22,594	57,813

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Early Years	341,076	128,121	469,197	443,749
Play Services	94,021	309,756	403,777	439,414
JPC Wider Community Services	6,849	-	6,849	25,997
Cafe	20,515	15,000	35,515	34,787
Central	55,000	-	55,000	26,250
Softplay	-	3,250	3,250	-
Total 2025	517,461	456,127	973,588	970,197

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Government grants

Included in income from charitable activities are the following grants:
Grant income was provided by the undernoted, after accounting for accrued and deferred income.

	2025 £	2024 £
GCC Education Svs Early Years Sure Start	82,000	73,800
GCC Education Svs Early Years & Extended Childcare	317,691	327,075
GCC Area Partnership Linn	3,050	3,300
GCC NHS South Locality Glasgow City HSPC	-	1,000
GCC Education Dept	2,500	2,500
GCC Holiday Food Programme	49,675	48,793
GCC Glasgow Community Fund	159,776	159,775
GCC Lead Practitioner in Attainment Funding	23,089	19,957
GCC Wellbeing fund	13,441	1,000
Total	651,222	637,200

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Cafe income	103,560	-	103,560	92,971
Fundraising	2,191	2,500	4,691	236
Total 2025	105,751	2,500	108,251	93,207

9. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	9,787	9,787	9,000

10. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other income	1,216	1,216	1,264

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Expenditure on raising funds

Raising funds - expenditure on other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Cafe - Direct costs	106,721	15,000	121,721	109,284
Cafe - Support costs	1,531	-	1,531	10,548
	<u>108,252</u>	<u>15,000</u>	<u>123,252</u>	<u>119,832</u>

12. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Early Years	349,644	165,506	515,150	433,381
Play Services	204,851	342,706	547,557	529,808
JPC Wider Community Services	11,245	23,433	34,678	22,599
Governance	22,476	-	22,476	16,004
	<u>588,216</u>	<u>531,645</u>	<u>1,119,861</u>	<u>1,001,792</u>

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Early Years	432,808	82,342	515,150	433,381
Play Services	394,954	152,603	547,557	529,808
JPC Wider Community Services	25,696	8,982	34,678	22,599
Governance	-	22,476	22,476	16,004
	<u>853,458</u>	<u>266,403</u>	<u>1,119,861</u>	<u>1,001,792</u>

Analysis of direct costs

	Early Years 2025 £	Play Services 2025 £	JPC Wider Community Services 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	381,802	237,212	18,783	637,797	603,594
Property costs	14,063	19,441	-	33,504	27,620
Activity costs	29,734	73,871	6,913	110,518	103,954
Heat, light & power	-	27,319	-	27,319	20,365
Travel	-	5,564	-	5,564	5,956
Repair & maintenance	3,527	29,592	-	33,119	26,529
IT costs	3,682	1,955	-	5,637	6,853
Professional fees	-	-	-	-	562
Central staff	-	-	-	-	183
Loss on sale of fixed assets	-	-	-	-	1,135
	<u>432,808</u>	<u>394,954</u>	<u>25,696</u>	<u>853,458</u>	<u>796,751</u>

THE JEELY PIECE CLUB
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Analysis of expenditure by activities (continued)

Analysis of support costs

	Early Years 2025 £	Play Services 2025 £	JPC Wider Community Services 2025 £	Governance 2025 £	Total funds 2025 £	Total funds 2024 £
Administrative staff	63,022	109,361	3,707	9,268	185,358	134,733
Board costs	249	591	17	-	857	3,993
Administration costs	6,476	15,408	447	-	22,331	17,335
Repairs, maintenance and cleaning	-	-	-	-	-	1,182
Minibus costs	-	4,131	1,771	-	5,902	5,535
Insurance	3,368	6,735	102	-	10,205	10,380
Bank charges	40	84	-	-	124	185
Professional fees	6,047	8,293	2,938	-	17,278	9,756
Depreciation	3,140	8,000	-	-	11,140	13,182
Governance costs	-	-	-	13,208	13,208	8,760
	<u>82,342</u>	<u>152,603</u>	<u>8,982</u>	<u>22,476</u>	<u>266,403</u>	<u>205,041</u>

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Administrative staff costs are allocated on the basis of time spent. Rent and rates, heat light and power and repairs, maintenance and cleaning are allocated based on floor space and the remainder of cost categories above are allocated based on usage.

Fees payable to the charitable company's auditor for the audit of the charitable company's annual accounts for the year to 31 March 2025 were £12,075 (2024: £11,500).

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of expenditure of charitable activities - prior year

	Early Years	Play Services	JPC Wider Community Services	2024 Total
Staff costs	335,752	267,842	-	603,594
Property costs	12,835	14,785	-	27,620
Activity costs	12,613	78,989	12,352	103,954
Heat, light & power	-	20,365	-	20,365
Travel	226	5,730	-	5,956
Repair & maintenance	7,547	18,982	-	26,529
IT	3,627	3,226	-	6,853
Professional fees	79	483	-	562
Central staff costs	183	-	-	183
Loss on sale of fixed assets	1,135	-	-	1,135
Support costs	59,384	119,406	10,247	189,037
Governance costs	-	16,004	-	16,004
	<u>433,381</u>	<u>545,812</u>	<u>22,599</u>	<u>1,001,792</u>

15. Staff costs

	2025	2024
	£	£
Salaries and wages	807,521	738,418
Social security costs	57,558	41,884
Other pension costs	<u>13,553</u>	<u>11,983</u>
	<u>878,632</u>	<u>792,285</u>

No employees had employee benefits in excess of £60,000 (2024: Nil).

. Average number of employees

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>48</u>	<u>50</u>

. Key management personnel remuneration

Remuneration for the Senior Management Team for the year amounted to £201,581 (2024: £166,405) including pension costs.

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

17. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost or valuation			
At 1 April 2024	105,029	25,134	130,163
At 31 March 2025	105,029	25,134	130,163
Depreciation			
At 1 April 2024	83,459	7,540	90,999
Charge for the year	8,626	2,513	11,139
At 31 March 2025	92,085	10,053	102,138
Net book value			
At 31 March 2025	12,944	15,081	28,025
At 31 March 2024	21,570	17,594	39,164

18. Stock

	2025 £	2024 £
Stock	1,504	1,912

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Debtors

	2025 £	2024 £
Trade debtors	17,403	8,528
Prepayments and accrued income	26,630	24,567
	<u>44,033</u>	<u>33,095</u>

20. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	12,788	11,811
Other creditors	4,941	4,004
Accruals and deferred income	117,233	99,618
	<u>134,962</u>	<u>115,433</u>

	2025 £	2024 £
Deferred income at 1 April 2024	17,053	-
Resources deferred during the year	53,914	60,413
Amounts released from previous periods	(17,053)	(43,360)
	<u>53,914</u>	<u>17,053</u>

THE JEELY PIECE CLUB
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

21. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Property Infrastructure Fund	11,000	-	(3,904)	(2,096)	5,000
Minibus Fund	11,000	-	(2,500)	(3,500)	5,000
Jeely Piece Club Staff CPD	2,000	-	-	(1,000)	1,000
JPC Development Fund	69,037	-	-	(19,037)	50,000
Tangible fixed assets	39,164	-	-	(11,139)	28,025
	<u>132,201</u>	<u>-</u>	<u>(6,404)</u>	<u>(36,772)</u>	<u>89,025</u>
General funds					
General Funds - all funds	<u>262,193</u>	<u>646,009</u>	<u>(690,064)</u>	<u>36,772</u>	<u>254,910</u>
Total Unrestricted funds	<u>394,394</u>	<u>646,009</u>	<u>(696,468)</u>	<u>-</u>	<u>343,935</u>
Restricted funds					
Early Years	43,055	136,351	(165,506)	-	13,900
Play Services	68,455	310,326	(342,706)	-	36,075
Jeely Piece Club - Wider Community Services	45,612	-	(23,433)	-	22,179
Cafe: The Virgin Anchor Fund	2,500	15,000	(15,000)	-	2,500
Central	-	2,000	-	-	2,000
Softplay	-	5,750	-	-	5,750
	<u>159,622</u>	<u>469,427</u>	<u>(546,645)</u>	<u>-</u>	<u>82,404</u>
Total of funds	<u>554,016</u>	<u>1,115,436</u>	<u>(1,243,113)</u>	<u>-</u>	<u>426,339</u>

THE JEELY PIECE CLUB
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Property Infrastructure Fund	11,630	-	(630)	-	11,000
Minibus Fund	1,000	-	-	10,000	11,000
The Late Una Syme Estate	10,000	-	-	(10,000)	-
Jeely Piece Club Staff CPD	2,500	-	(500)	-	2,000
JPC Development Fund	80,478	-	-	(11,441)	69,037
Tangible fixed assets	53,482	-	-	(14,318)	39,164
	<u>159,090</u>	<u>-</u>	<u>(1,130)</u>	<u>(25,759)</u>	<u>132,201</u>
General funds					
General Funds - all funds	<u>211,976</u>	<u>673,277</u>	<u>(648,819)</u>	<u>25,759</u>	<u>262,193</u>
Total Unrestricted funds	<u>371,066</u>	<u>673,277</u>	<u>(649,949)</u>	<u>-</u>	<u>394,394</u>
Restricted funds					
Early Years	52,750	95,827	(105,522)	-	43,055
Play Services	70,011	341,901	(343,457)	-	68,455
Jeely Piece Club - Wider Community Services	50,332	7,976	(12,696)	-	45,612
Cafe: The Virgin Anchor Fund	-	12,500	(10,000)	-	2,500
	<u>173,093</u>	<u>458,204</u>	<u>(471,675)</u>	<u>-</u>	<u>159,622</u>
Total of funds	<u>544,159</u>	<u>1,131,481</u>	<u>(1,121,624)</u>	<u>-</u>	<u>554,016</u>

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds (continued)

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 unrestricted reserves designated towards the replacement of the current minibus along with minibus running costs.

Tangible Fixed Assets

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

Property Infrastructure Fund

Represents the unrestricted reserves designated towards maintaining, repairing and possible contribution towards replacing aging infrastructure (buildings, fixtures & fittings, electrics and glazing).

The Late Una Syme Estate

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

Jeely Piece Club Staff CPD

Represents the unrestricted reserves designated towards assisting supporting staff with their on-going continuing professional development journeys, necessary for safe and secure service delivery and investment in supporting our employees.

JPC Development Fund

Represents the unrestricted reserves designated towards meeting any rental obligations falling due, statutory payments in the event of loss of funding across services identified at the current year end as high risk, and statutory payments which may fall due to long term leave such as maternity or other long term absences. Organisational development costs such as fundraising software to meet the key priority of diversifying our income streams along with funds allocated towards our digital transformation journey in becoming paperless, data driven and fully digital in our supporting functions.

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 a small donation towards early years residential trips.

Play Services

This represents funds received towards running and operating the Jeely Playzone from Glasgow City Council's Glasgow Community Fund. Funds were also received to provide school holiday play and food activities from the Glasgow Holiday Programmes Fund and various other small grants from Glasgow City Council.

Also represented are funds received from Inspiring Scotland Active Play and Organised Community Play, Cash for Kids and the RS MacDonald Charitable Trust.

In addition, support by way of small grants and donations are also represented from The Celtic Foundation, Veitchi Group, Mazars Charitable Trust, , The Comonweal Fund, The Austin & Hope Pilkington Trust, STV Children's Appeal, The Templeton Goodwill Trust and Love Castlemilk.

Jeely Piece Club - Wider Community Services

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

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds (continued)

Cafe

This represents grant funding received towards our Cook, Eat and Play programme.

Central

Represents donations received towards the costs of the Jeely minibus and providing charitable activities within the Castlemilk area.

Softplay

Represents funds received towards the softplay from The Glasgow Care Foundation, The Stafford Trust, The Society of Deacons and Free Preseses of Glasgow.

22. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	132,201	-	(6,404)	(36,772)	89,025
General funds	262,193	646,009	(690,064)	36,772	254,910
Restricted funds	159,622	469,427	(546,645)	-	82,404
	554,016	1,115,436	(1,243,113)	-	426,339

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Designated funds	159,090	-	(1,130)	(25,759)	132,201
General funds	211,976	673,277	(648,819)	25,759	262,193
Restricted funds	173,093	458,204	(471,675)	-	159,622
	544,159	1,131,481	(1,121,624)	-	554,016

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	28,025	-	28,025
Current assets	450,872	82,404	533,276
Creditors due within one year	(134,962)	-	(134,962)
Total	343,935	82,404	426,339

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	39,164	-	39,164
Current assets	470,663	159,622	630,285
Creditors due within one year	(115,433)	-	(115,433)
Total	394,394	159,622	554,016

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the period (as per Statement of Financial Activities)	(127,677)	9,857
Adjustments for:		
Depreciation charges	11,139	13,183
Interest received	(9,787)	(9,000)
Loss on the sale of fixed assets	-	1,135
Decrease/(increase) in stocks	408	(449)
Decrease/(increase) in debtors	(10,938)	11,451
Increase in creditors	19,529	2,988
Net cash (used in)/ provided by operating activities	(117,326)	29,165

25. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	487,739	595,278
Total cash and cash equivalents	487,739	595,278

26. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	595,278	(107,539)	487,739
	595,278	(107,539)	487,739

THE JEELY PIECE CLUB
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

27. 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 (2024: £nil). During the year no trustees (2024: nil) were reimbursed for expenses and £nil was spent on trustee training (2024: £nil).

Trustees waived all expenses during the year (2024: £nil).

During the year trustees donated £960 (2024: £1,460). No trustee had any other personal interest in any contract or transaction entered into by the charity (2024: nil).

28. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	650	780
Later than 1 year and not later than 5 years	-	650
	<u>650</u>	<u>1,430</u>