

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
CARING OPERATIONS JOINT ACTION COUNCIL  
(COJAC)

Thomas Barrie & Co LLP  
Atlantic House  
1a Cadogan Street  
Glasgow  
G2 6QE

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 DECEMBER 2024**

	<b>Page</b>
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

**About Us:**

C.O.J.A.C. is a Scottish Charitable Incorporated Organisation (SCIO) which was registered in its current form in 2016 as previously it was an unincorporated charity since 1984. C.O.J.A.C. is managed by volunteers who form the Management Committee and are also known as trustees.

The Board of Trustees are responsible for the overall management and control of C.O.J.A.C. (SCIO) and meet at least 4 times a year. The Centre Manager is responsible for co-ordinating the work of seniors and staff team.

The Centre Manager undertakes a key leadership role overseeing development, service delivery, administration and human resource functions in conjunction with the Senior Management Team of Care Services Manager and Finance/Administration Officer.

The centre currently employs 18 staff with one working full time and the rest part time.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity as set out in the constitution of the organisation are as follows:

1. To promote the benefit of the disabled inhabitants of the South East area of Glasgow and environs without distinction of political, religious or other opinions, but associating the Local Authorities, Third Sector Organisations, Private Sector and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
2. To secure the establishment, maintenance and management of a centre for activities promoted by the Association in furtherance of the above, or any one of them.

C.O.J.A.C shall be non-party in politics and non-sectarian in religion.

**Significant activities**

The charity provides the following services:

1. A disability resource centre for children, young people, adults, their families and carers affected by disability.
2. Respite for families and carers affected by disability.
3. After school and holiday childcare provision for children with additional and complex support needs.
4. Group work programme for youth and adults with additional and complex support needs.
5. Provision of transport to meet accessible journey standard.

**Charitable purposes**

1. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
2. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The C.O.J.A.C. Centre has continued to provide vital services to both children, young people and adults living with disability and their families and carers. We remain committed to providing a quality, affordable and efficient service for all our centre users. We ensure that care and support staff are registered with Scottish Social Services Council and maintain their continuing professional development to ensure that we meet any new standards, legislation or regulation. All other staff are provided with appropriate training to meet the delivery of services.

Our children's service offers out of school, in service and holiday care for children from Primary 1 up to eighteen years. All our children are affected by disability and/or complex support needs. Increasingly, the majority of our children require one to one staff support. As a unique service, with ample resources and rooms, we are able to undertake this to meet individual needs.

We work in co-operation with partners, stakeholders, our families and carers, community and with local and national Government. We are grateful and thankful to all our supporters, staff and volunteers for their involvement in our ongoing work and continuing development.

We want to thank our individual supporters, including Sharon Gibb who provided a cash donation, Christ the King Parent and Toddler Group who provided a cash donation, Janet Gray via the Ladies Christ the King fundraiser cash donation, Cathy Gemmell, cash donation and Castlemilk Bowling Club cash donation

We continue to work with YALDI Lottery as part of our overall fundraising efforts.

Our ongoing funding support is invaluable in ensuring that we can remain affordable and accessible for all our families and carers across all our centre services.

**Centre**

**Highlights:**

Due to the discovery of R.A.A.C. within the older part of the centre, this has resulted in the loss of use of softplay, sports hall and office space. This happened in March 2024. During 2024, the Board and senior staff have been working with various engineering companies to ascertain if a permanent fix can be undertaken. We have continued to maintain our service delivery for children, young people and adults. However, the closure of a main part of the centre is having an impact. Not only lack of space, but loss of income generation from room hires. We have had to use reserves to support service delivery. We have looked at other premises. However, we have found nothing that meets our needs. We did have some support from Glasgow City Council and Glasgow Life. However, all they could offer was two empty community centres in the East End of Glasgow. These were unsuitable as the majority of our services users reside within the South Side of Glasgow. We still have access to toilets, changing room, meeting room (for office space), arts and crafts room, canteen and kitchen, sensory room, outdoor sensory garden and play area. There has been no reduction in service delivery, and we are continuing as normal. We have looked at the Jenniburn Centre in Castlemilk and have submitted interest. However, this centre has been closed for a number of years and requires a huge capital investment to make it habitable.

Passion for Social remain our web site maintainer and updater. A social enterprise for adults with autism.

Hosted a Halloween disco in the Birgidale Complex.

Provided Christmas night out for our adult service users in the Beechwood, Kingspark.

Provided sensory room hire for 17 service users on a weekly basis supported by other organisations.

Centre administration provides the necessary functions to meet both internal needs (Finance, HR, GDPR etc.) to organise service delivery, but also externally to our funders, to meet legislative and regulatory requirements, Office of the Charity Regulator, Care Inspectorate and Scottish Social Services Council.



**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

During 2024, the Centre Manager worked with Glasgow Council for the Voluntary Sector and Glasgow City Council Education Department regarding co-designing Glasgow All Age Childcare. This is a Scottish Government initiative testing out how best to deliver out of school care within local communities.

Worked with Glasgow City Council Education Department regarding School-Aged Childcare - Tackling Child Poverty - Early Adopter Communities. This Scottish Government initiative would allow for free or reduced cost out of school care childcare for certain parents/carers who met a certain criterion. This partnership working is ongoing with anticipation that this would begin in April 2025.

Continued to work in partnership with the Southeast Childcare Forum, which coordinates school age groups across the South of Glasgow. This partnership allows for joint training, joint working and joint fun days.

We provided support for a parent/carers group for children affected by disability, which is open to all parents/carers within the local community, in partnership with The Dixon Community and Indigo.

Participated in the development of the Castlemilk Locality Plan.

Supported student placements from Strathclyde University.

Met with Glasgow University students who were undertaking a community mapping exercise.

During 2024 the centre was funded from:

Glasgow City Council Glasgow Communities Fund (children)

The Robertson Trust (core costs)

Bank of Scotland Foundation (adult service)

Glasgow Community Planning Partnership for playscheme funding during school holidays and other various grants.

Glasgow Holiday Food Programme.

We are continuing to recruit for support staff every year as staff move on due to career progression, e.g. to the local authority, where pay, terms and conditions and long-term prospects are much more favourable or for other personal reasons.

**Continuing Professional Development**

All staff who work in the centre are members of the Protecting Vulnerable Groups Scheme and all our Care and Support staff are registered with the Scottish Social Services Council.

Introduction to the Third Sector, Moving and Handling Training, ADHD and Autism, Impact of Addiction, ACES (Understanding the Impact of Trauma), Attachment, New Play Cycle, Brain Development 6-12 years, Impact of Mental Health, Refresh of Child Protection, Child Protection (new staff), Scottish Out Of School Care Network - Induction Training for new staff, Play as a Professional, United Nations and the Rights of the Child, Therapeutic Play practice and Principles, Leadership, Menopause and Learning Difficulties, Health Protection Guidance, Adult Support and Protection - Multi Agency Awareness Training, Care Inspectorate Adult Services Evaluation, No Wrong Door Approach, SVQ 3 - two staff have completed Social Services (Children and Young People) and two staff have completed SVQ 3 in Playwork and 1 member of staff is undertaking a SVQ 3 Social Services (Children and Young People). The Finance Officer continues to attend ongoing SAGE training throughout the year.

The Centre manager attended the Glasgow Communities Fund Celebration and Learning Event.

The Care and Services Manager and Senior attended the annual Scottish Out of School Care network conference. We have 3 members of staff that are the Child Protection Leads.

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

**Children's Services**

We continue to work with Glasgow Social Work and Glasgow Additional Support for Learning schools. We also receive demand from South Lanarkshire and East Renfrewshire as there is so few services that operate as we do for children with complex support needs.

We work with Scottish Out of School Care Network, which has resulted in a new group being set up to coordinate specialised out of school care provision across Scotland. This resulted in a paper outlining our higher operating costs delivered to Scottish Government to ensure that these are taken cognisance of when looking at out of school care childcare provision.

Children have benefited from free food, snacks and drinks during the school holidays with funding from Glasgow City Council 'Holiday Food Programme.' We have also enjoyed Glasgow Community Planning Linn area funding for our holiday programme. This supports entrance costs, trips and materials for Spring, summer and October week holiday programme.

Holiday programmes are where we continue to have our biggest demand and contributes to our present waiting list.

We currently have around 45 families using the children's service. The service received 3 years funding from Glasgow Communities Fund which finishes at the end of March 2026. This allows us to subsidise placement costs for our childcare service and the additional staff to support and include children and young people. This fund has been fixed each year with this, final year, with limited running costs. Our children's service has an ongoing waiting list which, is difficult to address due to the needs of the child and the requirement of intensive staffing that makes it complicated in relation to grant income coming in, fees that we can reasonably and affordably charge families and carers, and the gap between both. The service continues to seek alternative sources of funding to ensure that we can increase staff and places.

We were disappointed not to receive funding from Shared Care Scotland Better Breaks funding this year, as this supported sessional staff holiday cover. For example, if a child/young person requires two members of staff.

However, we have been working with Glasgow City Council regarding Scottish Government Early Adopters Communities pilot, which will take place from April 2025. This will allow for free and subsidised places for those families and carers who meet the criteria for the fun. This fund is only in place until end of March 2026.

Children benefitted from Christmas gifts from the Spirit of Glasgow programme, and we were overwhelmed with the huge bags of gifts that we received.

**Adult services**

Adult services remain fully operational with transport for both Glasgow and South Lanarkshire residents. The adult services were part funded by a grant from Bank of Scotland Foundation which terminated in December 2024. Transport and running costs are now being paid for through reserves as we were unsuccessful in funding bids from Shared Care Scotland Creative Breaks and Glasgow Council for the Voluntary Sector Mental Health and Wellbeing funds.

We are grateful for 3 minibuses provided free of charge from Glasgow City Council. There is no funding from South Lanarkshire Council, which means that C.O.J.A.C. is funding this cost currently from reserves. The Board will be reviewing this ongoing cost during 2025.

We currently have 30 adults over two evenings per week.



**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

**FINANCIAL REVIEW**

**Financial position**

The centre is reliant on income from trusts, grants, service charges, donations and self-generated income. We can report a deficit of £44,046 for the year (Deficit £32,771- 2023).

We continue to implement annual increases in charges for our service in line with other service providers. However, we recognise that the high cost of providing individuals with high staff ratios that is required to provide a quality care service for children and young people with additional and complex support need, is not affordable or even attainable. Therefore, it is vital that there are successful applications for additional funds from grants and trusts to ensure that services remain cost-effective.

As stated previously, we have no current funding for the operation of our adult services and this shortfall is being met from reserves.

**Principal funding sources**

Glasgow Communities Fund part fund children's service (Restricted)

Linn Area Community Planning Partnership children's holiday programme and capital funding. (Restricted)

Bank of Scotland Foundation for adult services. (Restricted)

The Robertson Trust for running costs.

Income generated through fundraising and hire of rooms and resources.

We were successful with UK Government Levelling Up Funding of £111,000. This was to support the purchase of the centre from City Property at the cost of £200,000. However, this was withdrawn as we were unable to complete the purchase within the grant period due to the ongoing R.A.A.C. issue.

**Reserves policy**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and future liabilities. The trustees have free reserves of six months of unrestricted charitable income. The trustees consider that this level will provide sufficient funds to respond to any shortfall in funding and ensure that support and governance costs are covered for the efficient wind down of the charity, if necessary. The trustees are also maintaining reserve funding to support the asset transfer, which will ensure the secure future of the centre.

At present, the balance held of unrestricted reserves as at 31 December 2024 is £346,629.

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

**MONITORING AND FUTURE PLANS**

The work we do would not be possible without the commitment and dedication of our hard working and talented staff and volunteers who have achieved outstanding resilience during this challenging year. The skills and experience of our Board has ensured that we remain well governed and led and that we remain a local, quality service serving our community. Our future objectives include:

- Seek a permanent solution to the R.A.A.C issue or secure alternative premises.
- Continue to maintain service delivery in light of the impact of the R.A.A.C. issue.
- Continue to maintain and increase our Care Inspectorate grades so that services remain effective, efficient and of a high quality
- Complete our award for Scottish out of School Care Network Achieving Scotland Award which staff have been undertaking since January 2023.
- Continue to invest in the continued learning and development of all centre staff
- Remain part of the Disability Confident Employer scheme.
- Continue to work within the Southeast Childcare Forum with joint working and training.
- Continue to work with the Voluntary Sector Voice (South) group and Castlemilk Network group.
- Remain members of GCVS, SCVO, SOSCN and other city wide and national providers to ensure we keep pace with what is going on locally and at a national level.
- Continue to work with Scottish Care Inspectorate, Office of the Scottish Charity Regulator, Scottish Social Services Council and Public Health to ensure we sustain excellent policy and practice.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a Scottish Charitable Incorporated Organisation.

**Charity constitution**

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 4th October 2016. The charity was previously an unincorporated charity but changed its legal form to a SCIO. The assets of the unincorporated charity were transferred to the SCIO on 28th October 2016. It has a single tier structure and as such the trustees are the members of the charity.

**Recruitment and appointment of new trustees**

Appointment of trustees is governed by the Constitution of the Charity.

The trustees are authorised to appoint new committee members to fill vacancies through resignation or death of an existing committee member.

**Organisational structure**

The company is managed by the Committee who meet on a quarterly basis to discuss the results of the charity and any future development.

**Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity and are encouraged to attend training sessions and development days of the organisation.

New trustees are encouraged to attend training sessions and development days of the organisation.

**Related parties**

The organisation is a stand-alone charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC008190

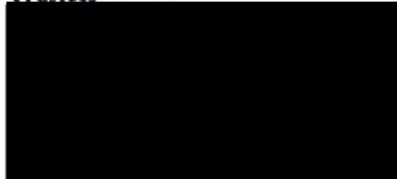


**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**REPORT OF THE TRUSTEES**  
**for the year ended 31 DECEMBER 2024**

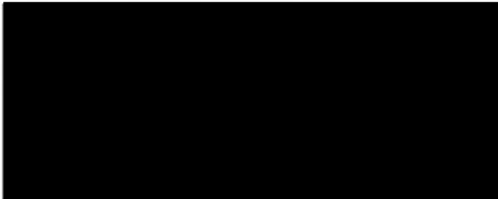
**Principal address**  
146 Castlemilk Drive  
Castlemilk  
Glasgow  
G45 9UB

**Trustees**



**Independent Examiner**  
Thomas Barrie & Co LLP  
Atlantic House  
1a Cadogan Street  
Glasgow  
G2 6QE

Approved by order of the board of trustees on 27/05/25 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

I report on the accounts for the year ended 31 December 2024 set out on pages nine to nineteen.

**Respective responsibilities of trustees and examiner**

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

**Basis of the independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Thomas Barrie & Co LLP  
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Date: 28th May 2025

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations & legacies		23,098	-	23,098	36,022
<b>Charitable activities</b>					
General charitable activities		90,996	204,959	295,955	344,778
Investment income	2	-	-	-	774
Other income		-	-	-	4,000
<b>Total</b>		<u>114,094</u>	<u>204,959</u>	<u>319,053</u>	<u>385,574</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		100,571	262,528	363,099	416,900
Sensory Room project		-	-	-	1,446
<b>Total</b>		<u>100,571</u>	<u>262,528</u>	<u>363,099</u>	<u>418,346</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	13,523 143	(57,567) (143)	(44,046) -	(32,771) -
<b>Net movement in funds</b>		13,666	(57,711)	(44,046)	(32,771)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		333,327	81,158	414,485	447,256
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>346,993</u>	<u>23,445</u>	<u>370,438</u>	<u>414,485</u>

The notes form part of these financial statements



**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**BALANCE SHEET**  
**31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	763	-	763	2,058
<b>CURRENT ASSETS</b>					
Debtors	8	5,211	2,165	7,376	4,961
Cash at bank and in hand		<u>350,430</u>	<u>29,837</u>	<u>379,767</u>	<u>415,663</u>
		355,641	31,502	387,143	420,624
<b>CREDITORS</b>					
Amounts falling due within one year	9	(9,411)	(8,057)	(17,468)	(8,197)
<b>NET CURRENT ASSETS</b>		<u>346,230</u>	<u>23,445</u>	<u>369,675</u>	<u>412,427</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>346,993</u>	<u>23,445</u>	<u>370,438</u>	<u>414,485</u>
<b>NET ASSETS</b>		<u>346,993</u>	<u>23,445</u>	<u>370,438</u>	<u>414,485</u>
<b>FUNDS</b>	10				
Unrestricted funds				346,993	333,327
Restricted funds				<u>23,445</u>	<u>81,158</u>
<b>TOTAL FUNDS</b>				<u>370,438</u>	<u>414,485</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/05/25 and were signed on its behalf by:



The notes form part of these financial statements

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is Pounds Sterling (£).

**Going concern**

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Critical accounting judgements and key sources of estimation uncertainty**

In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the application of the Charity's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

**Income**

Income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Donations**

Donations are recognised on receipt. 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 those conditions are fully met.

**Grants**

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

**Services**

Income from services is recognised when performed, such that risks and rewards have been transferred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery                      -    20% on cost and Straight line over 3 years

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Provisions**

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>-</u>	<u>774</u>



**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**3. INDEPENDENT EXAMINER**

The independent examiner's fee for the year is £2,955 (2023: £2,816).

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
COJAC	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

The charity considers its key management personnel comprises the Trustees, the Centre Manager, Finance Officer and Care Services Manager.. The total employment benefits, including employer pension contributions, of the key management personnel were £90,264 (2023: £87,319).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations & legacies	36,021	1	36,022
<b>Charitable activities</b>			
General charitable activities	76,071	268,707	344,778
Investment income	77	-	77
Other income	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<b>Total</b>	<u>116,866</u>	<u>268,708</u>	<u>385,574</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	178,177	238,723	416,900
Sensory Room project	<u>-</u>	<u>1,446</u>	<u>1,446</u>
<b>Total</b>	<u>178,177</u>	<u>240,169</u>	<u>418,346</u>
<b>NET INCOME/(EXPENDITURE)</b>	(61,311)	28,539	(32,772)
<b>Transfers between funds</b>	<u>(13,369)</u>	<u>13,369</u>	<u>-</u>
<b>Net movement in funds</b>	(74,680)	41,908	(32,772)

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	408,006	39,250	447,256
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>333,326</u>	<u>81,158</u>	<u>414,484</u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2024 and 31 December 2024	<u>15,999</u>
<b>DEPRECIATION</b>	
At 1 January 2024	13,941
Charge for year	<u>1,295</u>
At 31 December 2024	<u>15,236</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>763</u>
At 31 December 2023	<u>2,058</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Debtors	5,211	3,209
Prepayments	<u>2,165</u>	<u>1,752</u>
	<u>7,376</u>	<u>4,961</u>

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Social security and other taxes	4,772	4,190
Accrued expenses	<u>12,696</u>	<u>4,007</u>
	<u>17,468</u>	<u>8,197</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	333,327	13,523	143	346,993
<b>Restricted funds</b>				
Robertson Trust - Operational Costs	15,000	(7,688)	-	7,312
GCPP Playscheme Grant	52	-	(52)	-
Better Breaks	3,170	(3,168)	(2)	-
Creative Breaks	15,993	(15,993)	-	-
GCC GTVO	458	(458)	-	-
Bank of Scotland	19,506	(19,505)	(1)	-
Food Programme	89	-	(89)	-
National Lottery Community Fund	21,827	(11,568)	-	10,259
Community Recovery Fund (Scottish Government)	-	4,483	-	4,483
GCVS Wellbeing fund	5,063	(5,063)	-	-
Bentley Advancing Lives	-	500	-	500
Arnold Clark Outside Equipment	<u>-</u>	<u>891</u>	<u>-</u>	<u>891</u>
	<u>81,158</u>	<u>(57,569)</u>	<u>(143)</u>	<u>23,445</u>
<b>TOTAL FUNDS</b>	<u>414,485</u>	<u>(44,046)</u>	<u>-</u>	<u>370,438</u>



**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	114,092	(100,569)	13,523
<b>Restricted funds</b>			
Robertson Trust - Operational Costs	15,000	(22,688)	(7,688)
GCPP Playscheme Grant	2,024	(2,024)	-
Better Breaks	-	(3,168)	(3,168)
Creative Breaks	-	(15,993)	(15,993)
GCC GTVO	-	(458)	(458)
Bank of Scotland	-	(19,505)	(19,505)
Food Programme	6,974	(6,974)	-
National Lottery Community Fund	156,583	(168,151)	(11,568)
Community Recovery Fund (Scottish Government)	20,000	(15,517)	4,483
GCVS Wellbeing fund	-	(5,063)	(5,063)
Government Levelling Up Fund	2,880	(2,880)	-
Bentley Advancing Lives	500	-	500
Arnold Clark Outside Equipment	1,000	(109)	891
	<u>204,961</u>	<u>(262,530)</u>	<u>(57,569)</u>
<b>TOTAL FUNDS</b>	<u>319,053</u>	<u>(363,099)</u>	<u>(44,046)</u>

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	394,637	(61,310)	-	333,327
SLC - Adult Services	<u>13,369</u>	<u>-</u>	<u>(13,369)</u>	<u>-</u>
	408,006	(61,310)	(13,369)	333,327
<b>Restricted funds</b>				
Robertson Trust - Operational Costs	-	15,000	-	15,000
GCPP Playscheme Grant	22	30	-	52
Better Breaks	2,558	612	-	3,170
Sensory Room	1,446	(1,446)	-	-
Creative Breaks	8,936	7,057	-	15,993
GCC GTVO	458	-	-	458
Bank of Scotland	17,552	1,954	-	19,506
Food Programme	-	89	-	89
National Lottery Community Fund	1,079	20,748	-	21,827
Scottish Government - Social Care	1,359	(1,359)	-	-
GCVS Wellbeing fund	2,840	2,223	-	5,063
Trades House	3,000	(3,000)	-	-
SLC - Adult Services	<u>-</u>	<u>(13,369)</u>	<u>13,369</u>	<u>-</u>
	<u>39,250</u>	<u>28,539</u>	<u>13,369</u>	<u>81,158</u>
<b>TOTAL FUNDS</b>	<u>447,256</u>	<u>(32,771)</u>	<u>-</u>	<u>414,485</u>

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,866	(178,176)	(61,310)
<b>Restricted funds</b>			
Robertson Trust - Operational Costs	15,000	-	15,000
GCPP Playscheme Grant	1,794	(1,764)	30
Better Breaks	31,709	(31,097)	612
Sensory Room	-	(1,446)	(1,446)
Creative Breaks	17,027	(9,970)	7,057
Bank of Scotland	19,506	(17,552)	1,954
Food Programme	6,974	(6,885)	89
National Lottery Community Fund	156,424	(135,676)	20,748
Scottish Government - Social Care	-	(1,359)	(1,359)
GCVS Wellbeing fund	10,000	(7,777)	2,223
Trades House	-	(3,000)	(3,000)
CCWT - Front Garden Grant	1,740	(1,740)	-
INSPIRING SCOTLAND	1,200	(1,200)	-
SLC - Adult Services	7,334	(20,703)	(13,369)
	<u>268,708</u>	<u>(240,169)</u>	<u>28,539</u>
<b>TOTAL FUNDS</b>	<u>385,574</u>	<u>(418,345)</u>	<u>(32,771)</u>

**PURPOSE OF FUNDS**

Restricted

Glasgow Communities Fund part support the childcare service

The Robertson Trust supporting operational costs

Shared Care Scotland (Better Breaks) part supports one to one childcare during school holidays

Glasgow City Council (Linn Area Grant) Playscheme costs for school holiday programme

South Lanarkshire Council - part funding for South Lanarkshire residents to attend disabled adult services

Shared Care Scotland (Creative Breaks) for adult services

Glasgow City Council Holiday Food Programme children's service

GCVS Wellbeing Fund - Adult Services



**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 DECEMBER 2024**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations &amp; legacies</b>		
Donations	4,113	5,314
Other income	<u>18,985</u>	<u>30,708</u>
	23,098	36,022
<b>Investment income</b>		
Deposit account interest	-	774
<b>Charitable activities</b>		
Fee income	90,996	71,659
Grant: CCWT Front Garden	-	1,740
Grant: Inspiring Scotland	-	1,200
Government Levelling Up Fund	2,880	-
Bentley Advancing Lives	500	-
Community Fund (Staffing)	20,000	-
Grant: Cross Boundary Services	-	7,333
Grant: GCC - Playschemes	2,024	1,794
Grant: Robertson Trust	15,000	15,000
Grant: HBOS	-	19,505
Grant: Better Breaks	-	31,710
Grant: Creative Breaks	-	17,027
Grant: Food programme	6,973	6,974
Grant: National Lottery Community Fund	156,582	156,424
Bus service operators grant	-	712
Grant: Arnold Clark Community	1,000	-
Grant: GCVS Wellbeing	-	10,000
Grant: LINN Area Grant	<u>-</u>	<u>3,700</u>
	295,955	344,778
<b>Other income</b>		
Gain on sale of intangible fixed assets	<u>-</u>	<u>4,000</u>
<b>Total incoming resources</b>	319,053	385,574
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	285,414	272,005
Pensions	4,457	4,203
Activity materials	2,801	3,740
Cleaning	-	36
Heat and light	8,990	6,813
Insurance	6,242	5,991
Carried forward	307,904	292,788

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**CARING OPERATIONS JOINT ACTION COUNCIL**  
**(COJAC)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 DECEMBER 2024**

	2024 £	2023 £
<b>Charitable activities</b>		
Brought forward	307,904	292,788
Kids activities/provisions	-	685
Playscheme costs	4,984	2,334
Repairs & maintenance (inc new heating system)	13,990	75,147
Telephone	4,493	4,350
Transport and motor	6,657	6,563
Travel, subsist. and provisions	41	284
Food programme costs	5,988	5,475
Adult users event	-	6,416
	<u>344,057</u>	<u>394,041</u>
<b>Support costs</b>		
<b>Human resources</b>		
Staff training	240	1,377
<b>Other</b>		
Memberships/subscriptions	5,970	7,446
Post, printing and stationery	2,068	3,271
Sundries	900	2,518
Plant and machinery	1,295	3,894
	<u>10,233</u>	<u>17,129</u>
<b>Governance costs</b>		
Auditors' remuneration for non audit work	2,953	2,618
Professional fees	5,616	3,180
	<u>8,569</u>	<u>5,798</u>
Total resources expended	<u>363,099</u>	<u>418,345</u>
<b>Net expenditure</b>	<u>(44,046)</u>	<u>(32,771)</u>

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