

THE SATURDAY CAFE CLUBS
REPORT
AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 MARCH 2025
CHARITY NUMBER : SC046501

THE SATURDAY CAFE CLUBS

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THE SATURDAY CAFE CLUBS

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2025

The trustees present their annual report and financial statements of the charity for the period that began 1 April 2024 and ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

STRUCTURE, GOVERNANCE, FINANCE AND MANAGEMENT

Objectives and Structure

The objectives of the Charity are defined in the Deed of Declaration of Trust and are as follows: -

- To provide opportunities for play and fun for disabled children and young people who are Members of the organisation
- To provide respite from care of the aforementioned disabled children and young people for the parent(s), care providers and extended support including siblings and extended families
- To provide the necessary qualified staff, volunteers, facilities and equipment to promote play and fun in a healthy, safe environment which caters for the individual care, recreation and wellbeing of each Member
- To advance the social skills and social development of Members in the provision of activities which challenge and stimulate, whilst providing play opportunities in a fun safe environment to promote independence and create a sense of interdependence in the Clubs
- To fundraise to support the aims of the organisation
- To co-operate with statutory and voluntary bodies to benefit and support the organisation's aims and to do all things which are lawful to promote the organisations aims

The Charity is structured to meet its objectives by providing high quality leisure and recreation services to children and young people with disabilities which:

- Are affordable and accessible
- Contribute to the social development of the child/young person, assisting them to develop their potential through play and socialising

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TRUSTEES' REPORT

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- Enable parents / carers and associated family to have short-breaks from their caring role to participate in activities of choice
- Promote learning and development for staff / volunteers in the skills associated with the care and supervision of children / young people with disabilities in a safe, fun environment
- Contribute to the wider community by supporting groups and services to deliver more accessible play / socialization provision for and with children / young people with disabilities

The Charity has no desire to hold significant cash reserves and is structured in a way to ensure fiscal costs are minimal and seek grants to cover necessary expenditure.

The small surplus for the period is shown on page 6, created in the main from fulfilling its commitments with no legacy or guaranteed income. All restricted funds received in the year were spent as directed and required.

Achievements and future developments

During the financial year ending 31 March 2025, The Saturday Café Clubs SCIO continued to make a significant contribution to the lives of children and young people with additional needs and their families. Our programmes provided vital opportunities for social engagement, learning, and recreation for participants, while offering valuable respite to carers and families.

Across the year, the charity delivered a total of 765 hours of service, encompassing both respite for carers and meaningful leisure opportunities for children and young people. Our core programmes — The Saturday Café Club, Ultimate Sundays Club, and Ozzy's Youth Club — collectively supported an average of 75 children and young people each week over 50 weeks of the year. In addition, our Café Holiday Clubs (CHC) continued to provide essential support during school holidays, offering an average of 40 places per day over a nine-week period.

The CHC programme was supported through continued funding from Shared Care Scotland's Better Breaks programme, enabling us to sustain high-quality, accessible respite provision throughout the school holiday periods. Complementing this, the Glasgow City Council Holiday Fund allowed us to enhance the offer by providing hot, nutritious meals and healthy snacks to all children and young people attending. Together, these funding streams strengthened both the impact and reach of our service, ensuring that families benefited not only from quality respite but also from improved food security and wellbeing outcomes.

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Demand for our services remains consistently high. During this financial period, we were able to offer places to 12 new members, yet our waiting list continues to grow as more families seek support. We plan to extend access further in 2025/26, with a view to onboarding additional members and exploring options to increase capacity where resources allow.

While the financial environment has continued to be challenging, with increased costs and high demand across the sector, we have maintained our commitment to quality, inclusion, and sustainability. The Board and management team continue to monitor financial performance closely, explore new funding opportunities, and implement cost-efficiency measures to safeguard future delivery.

Looking ahead, our priorities for 2025/26 include strengthening financial resilience, expanding service capacity, and continuing to invest in staff development and training to ensure our workforce remains skilled, supported, and equipped to meet the needs of our community. The organisation remains firmly committed to its charitable purpose of delivering inclusive, high-quality support for children and young people with additional needs, while providing essential respite for their carers and families.

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Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks, while recognising this as a significant ongoing challenge.

Reserves policy

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves. The Trustees have examined the requirement to maintain free reserves and concluded that the most appropriate level is 6 months of unrestricted operational expenditure. This approximates to £24,400. At 31 March 2025 the General fund balance was £31,972. This is an improvement on last year and back to an target level. It remains important to note that much of the activity is supported by restricted funds. The balance of maintaining core services at a cost that exceeds unrestricted income so that anticipated restricted income can be serviced is challenging. The Trustees are mindful of the policy and when required will make appropriate adjustments in accordance with achieving the organisations objectives while managing financial risk. The Trustees are upbeat about the services overall and the continuing grant support.

Running costs in terms of overheads and fixed costs are always kept as low as possible.

Structure, governance and management

Governing Document

The Charity is controlled by its governing document, its Constitution.

Recruitment and appointment of new Trustees

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

Induction and training of new and current Trustees

Most Trustees are already familiar with the practical work of the Charity. All new and current Trustees undergo a period of induction annually that covers Safeguarding of Children and Young People and other essential policy and practice matters.

All Trustees hold a current PVG in relation to their post in the Charity.

Organisational Structure

The strategic direction of the Charity is managed by the Trustees who meet regularly to discuss results and make decisions regarding future developments. All Trustees give their time freely and no Trustee remuneration or expense was paid in the year. Assisting the Trustees are an Advisory Board consisting of service users.

The Trustees have appointed a General Manager who plays a key role in the management of personnel and who is in charge of directing and controlling the Charity on a day-to-day basis. The General Manager is supported by an Operations Manager and a Development Manager

Trustees and staff are required to disclose all relevant interests and register them with the Chair and General Manager and must withdraw from decisions where a conflict of interest arises or may arise.

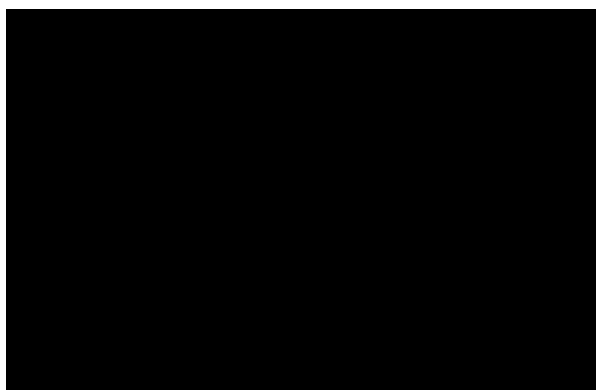
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FOR THE PERIOD ENDED 31 MARCH 2025

Reference and administrative information

Reference and administrative information



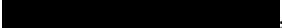
Advisory Committee

Operated with rotational membership



Charity Number: SC046501

Independent Examiner

, KAL Accountants, 3 Baird Gardens, Blantyre, G72 0WT

Bankers

Bank of Scotland

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TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees and signed on their behalf by:



CHAIR of TRUSTEES

Dated 14/10/2025

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INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDED 31 MARCH 2025

I report on the accounts of the Trust for the period ended 31 March 2025, which are set out on pages 1 to 13.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the Accounts Regulations (Charity Accounts (Scotland) Regulations 2006) and that an independent examination is needed.

It is my responsibility to:


- review whether proper accounting records adequate for the purposes of the charity have been kept;
- examine the accounts and review whether they are in agreement with the accounting records; and
- to state whether the accounts comply with the terms of the Charity Accounts (Scotland) Regulations 2006 and the body's founding deed.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the requirements of the Charity 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 we do not express an audit opinion in the view given by the accounts.

Independent examiner's statement

According to the best of my knowledge and belief and in accordance with the information and explanations given to us, the balance sheet and income and expenditure account and notes thereon have been properly prepared from the accounting records, are in agreement therewith and comply with the terms of the Charity Accounts (Scotland) Regulations 2006 and the body's founding deed. No matter has come to our attention that gives us reasonable cause to believe that in any material respect the requirements to keep accounting records and prepare accounts in accordance with the 2005 Act and 2006 Accounts Regulations have not been met and there are no matters that would require additional disclosure or attention in gaining a proper understanding of the accounts.



Date: 15/10/2025

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INCOME AND EXPENDITURE ACCOUNT

INCORPORATING THE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 MARCH 2025

	Notes	General Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming Resources					
Donations and legacies		15,493	124,906	140,399	87,940
Activities in furtherance of the charity's objects:					
Club subscriptions	2	53,286	-	53,286	38,329
Activities for generating funds:					
Fundraising initiatives	3	-	-	-	50
Investment income					
Bank interest		-	-	-	-
Sundry income		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		68,779	124,906	193,685	126,319
Cost of generating funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources available for charitable application		<u>68,779</u>	<u>124,906</u>	<u>193,685</u>	<u>126,319</u>
Charitable expenditure					
Costs of activities in furtherance of charitable objectives:					
Project expenditure	4	42,154	120,770	162,924	141,581
Management and administration	5	6,689	-	6,689	5,710
		<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure		48,483	120,770	169,613	147,291
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		48,483	120,770	169,613	147,291
		<hr/>	<hr/>	<hr/>	<hr/>
Net Incoming/(Outgoing) Resources		19,936	4,136	24,072	(20,972)
b/f		12,036	10,455	22,491	43,463
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2025		<u>31,972</u>	<u>14,591</u>	<u>46,563</u>	<u>22,491</u>

THE SATURDAY CAFE CLUBS**BALANCE SHEET****AS AT 31 MARCH 2025**

		2025	2024
	Notes	£	£
CURRENT ASSETS:			
Prepayments		-	-
Cash at bank and in hand		<u>48,363</u>	<u>24,291</u>
		48,363	24,291
CREDITORS: Amounts falling due within one year	6	<u>1,800</u>	<u>1,800</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		46,563	22,491
NET ASSETS		<u>46,563</u>	<u>22,491</u>
FUNDS			
General funds	7	31,972	12,036
Restricted funds	8	14,591	10,455
		<u>46,563</u>	<u>22,491</u>

The financial statements were approved and authorised for issue by the Trustees on...14/10/2025
and signed on their behalf by:

Trustee

Trustee

THE SATURDAY CAFE CLUBS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The accounts have been prepared to conform to the Charities Accounts (Scotland) Regulations 2006, the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2007) and the Financial Reporting Standard for Small Entities (effective April 2008). The principal accounting policies are set out below.

Income

Donations and collections are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Fund Accounting

The name of each fund is detailed in note 8.

2. CLUBS

	2025 £	2024 £
Subscriptions to Clubs	53,286	38,329
	<hr/>	<hr/>
	<u>53,286</u>	<u>38,329</u>

3 FUNDRAISING INITIATIVES

	2025 £	2024 £
Community activity and family events	-	50
	<hr/>	<hr/>
	<u>-</u>	<u>50</u>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4. PROJECT EXPENDITURE

	2025	2024
	£	£
Club running costs	41,773	29,663
Wages	105,355	100,108
Event costs	5,951	1,965
Rent	9,845	9,845
	<hr/>	<hr/>
	162,924	141,581
	<hr/>	<hr/>

Restricted funds are separately identified in note 8 to the accounts while the trustees' report gives a fuller explanation of the work carried out.

5. MANAGEMENT AND ADMINISTRATION

	2025	2024
	£	£
Volunteer costs		373
Subscriptions	906	1,186
Training	-	-
Accountancy fees	1,500	1,500
Insurance	-	706
Professional fees	4,283	1,945
	<hr/>	<hr/>
	6,689	5,710
	<hr/>	<hr/>

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE

6. YEAR

	2025	2024
	£	£
Accruals and deferred income	1,800	1,800
Other creditors	-	-
	<hr/>	<hr/>
	1,800	1,800
	<hr/>	<hr/>

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7. FUNDS

	General funds £	Restricted funds £	Total £
At 1 April 2024	12,036	10,455	22,491
Income for the year	68,779	124,906	193,685
Expenditure for year	(48,843)	(120,770)	(169,613)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	<u>31,972</u>	<u>14,591</u>	<u>46,563</u>

8. RESTRICTED FUNDS

	Brought Forward £	Income £	Expenditure £	Carry Forward £
Glasgow City Council - Community & Playscheme	-	56,037	56,037	-
The True Colours	-	4,750	159	4,591
Anderson Strathearn McDoanld Foundation	455	-	455	-
The Robertson Trust	10,000	10,000	10,000	10,000
Shared Care Scotland - Café Holiday Club	-	34,970	34,970	-
National Lotter Community Fund	-	19,149	19,149	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>10,455</u>	<u>124,906</u>	<u>120,770</u>	<u>14,591</u>

Importantly, while some projects of the Charity are not technically restricted spending is directed as best fit with donors thoughts where this is indicated and we were delighted to receive every single donation nomatter the size.