



**Report of the Trustees and Financial Statements for the Year
Ended 31 March 2023 for
Glasgow Children's Holiday Scheme**

S Y Moore & Associates
Registered Accountants
25 Eriskay Crescent
Newton Mearns
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Report of the Trustees and Financial Statements for the Year Ended 31 March 2023 for
Glasgow Children's Holiday Scheme

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Glasgow Children's Holiday Scheme

OBJECTIVES AND ACTIVITIES

Glasgow Children's Holiday Scheme (GCHS) is established for charitable purposes only. In terms of charitable purposes set out in the Charities and Trustee Investment (Scotland) Act 2005, the main purpose for GCHS is 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'.

The Holiday Scheme's objectives are:

- To provide holidays and short breaks for children, families and carers who otherwise would not access a holiday due to disadvantages by reason of poverty, deprivation, ill-health, disability or other adverse circumstances
- To enable access to days out and activities for disadvantaged children, families, carers and organised groups of young people
- To support youth organisations to access activity-based breaks for groups of young people
- To promote at local, regional and national level the need and benefits of holidays and breaks for children, carers and families

The charity operates across the Greater Glasgow area. The charity is committed to equality and diversity and to ensure that all service users and applicants are treated equitably regardless of sex, gender, race or disability or any other protected characteristic.

To fulfil its' objectives, the Holiday Scheme enables the following:

- Provides caravan holidays to children and families at our 5 holiday caravans based at Wemyss Bay Holiday Park
- Youth organisations get access to our caravans for groups of young people to enjoy time away
- Supports access to days out and activities for families and groups of young people

Glasgow Children's Holiday Scheme

Achievements and Performance – charitable activities

In the year to 31 March 2023, we continued to deliver and build on our key objectives and enjoyed a full year of activities. In 2022, we saw a welcome return to being able to provide a full season of family holidays and breaks. The longer-term impact, however, of Covid is though very much in evidence with mental health, bereavement, social isolation together with rising costs of living affecting those we support.

We welcomed families to holidays, youth group breaks, assisted with a weekend retreat for women and children affected by domestic violence and supported groups and families to have a day out. The feedback we receive is so powerful and positive, with noted beneficial short and long-term impacts.

In 2022/23, we enabled 209 families to get a caravan holiday, including 429 children and young people and 382 adults. This included:

- 19 children with a physical disability
- 38 children with a learning disability
- 27 children with multiple care needs
- 22 children with sensory impairment
- 65 children on the autism spectrum
- 27 children identified as having school behavioural issues
- 50 children with additional educational needs
- 35 children affected by domestic violence
- 40 families affected by bereavement
- 102 adults/young people affected by mental health issues
- 29 families affected by drug/alcohol/substance misuse
- 46 adults with a disability (physical and/or learning)
- 86 pre-5 aged children
- 89 single parent/carer families
- 25 young carers
- 42 kinship carers
- 15 asylum seeker families
- 29 families from minority ethnic groups

We were also able to:

- support 85 families and 232 children and young people through our annual Christmas Gift Scheme
- support over 40 families and more than 80 children have a day out including cinema trips and bowling
- supported youth groups to have 4 weekends away benefitting 33 young people
- facilitate a weekend retreat for women and children affected by domestic violence across all 5 of our caravans
- help individual groups to organise 5 separate group days out with over 100 children participating

- supported Better Scotland Football (SC051674) to deliver free access to football to 380 young people.

Allocation of caravan holidays is based on need and by matching the type of holiday to best meet individual and family needs. To ensure this, we work with referral agencies (social work, schools health) and various voluntary and charitable organisations throughout Glasgow with whom we have developed networks over the years.

Over 20% of Glasgow's population is income deprived with 33% of Glasgow's children living in poverty – that is 36,000 children – many of whom have rarely or ever had a holiday, even a day at the seaside.

Our holidays can help strengthen relationships within the family and give family members a fresh perspective, providing a break from the daily routine. The holidays allow children to have fun, enjoy new experiences and for the family to build happy memories. Our feedback shows what an impact and a difference a holiday can make.

As a charity we rely entirely on grants and donations. We acknowledge the wonderful support we have enjoyed from volunteers, our regular donators and all who continue to award grants and funding to us. We acknowledge the continued volunteer support in 2022/23 from Accenture, Virgin Money and EDF Energy. We also acknowledge the ongoing support from several local churches, especially for our Christmas Gift Scheme.

We continue to benefit from legacy funding received from Michael and Veruna Janson. GCHS invested £350,000 of the legacy to ensure the longer term sustainability of the charity. Further details are set out in these accounts. Our investment is managed on our behalf by Quilter Cheviot. We have used this prudently drawing down £1,000 per month towards our running costs in 2022/23 and using £15,000 to part-meet our annual caravan site fees for 2023. The legacy is being used to support ongoing charity expenditure especially in such a challenging funding environment as well as to ensure the longer-term sustainability of the charity.

In terms of 2023/24, we aim to at least match our delivery for 2022/23. In terms of project developments those include:

- To continue to purchase additional caravan capacity for peak school holiday periods
- Continue to support youth organisations accessing our caravans for young people group breaks
- Develop the charity's support to organisations to enable family days out / access to activities
- Develop a business sponsorship scheme for our caravans
- Produce, in partnership, further promotional material including short videos

In terms of governance, the management committee continued to meet regularly (online and in person) to ensure the effective governance and operation of the Holiday Scheme. We acknowledge the commitment of each of our Trustees. Trustees take due account of governance requirements through our own considerations and external advice from OSCR. Staff continue to work between home and office with appropriate ICT support.

We will continue to promote and work with partners to promote children and families getting access to holidays and break.

Dominic Young, Chair

Glasgow Children's Holiday Scheme

In Memorial

Sadly, we lost 2 hugely valued people in the early part of 2023:

Hilary Gibbs – a Trustee of the charity and former Chair.

Alva Caldwell – a great supporter of our charity and former Trustee.

Both made invaluable contributions to Glasgow Children's Holiday Scheme and their legacy will be appropriately marked

FINANCIAL REVIEW

The Charity's raised income for the year amounted to £68,753.

Expenditure was £127,237 (including £19,874 in caravan depreciation). This resulted in a total deficit of £58,484 received during this financial year.

We entered the financial year with funds of £571,528 comprising £39,455 in cash at bank, £421 in petty cash, £433,120 in a charity investment fund and £98,532 in caravan fixed assets.

The closing funds at the year-end were £488,490 comprising £28,266 in cash at bank, £0 in petty cash, £381,566 in our charity investment fund and £78,658 in caravan fixed assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document and financial governance

The Charity is controlled by its Constitution. The operation of the Charity is overseen by the Management Committee, led by the elected Chair, comprised of all Trustees. The Holiday Scheme became a SCIO (Scottish Charitable Incorporated Organisation) in 2014 and is listed as such in the Scottish Charity Register.

Trustees regularly and closely monitor the charity's income and expenditure with budget reports at every committee meeting. In terms of the Investment Fund, Trustees carefully manage the amount of withdrawals from it – in 2022/23 we agreed to draw down £1,000 per month towards charity running costs and drew down £15,000 as part payment of our annual caravan site fees. Our investment fund managers have discretionary management powers.

Recruitment and appointment of new trustees

The constitution allows for up to 11 volunteer committee members including the Chair. New Trustees are recruited through advertisement or nomination and are appointed by the Management Committee.

Induction and training of new trustees

All committee members complete Trustee declarations and are made aware of the Scheme's policies and procedures. All Trustees and staff are members of the PVG Scheme.

The Holiday Scheme is a member of Glasgow Council for the Voluntary Sector, the Holidays Matter network and Shared Care Scotland. This and the advice of our accountant ensure the part-time Coordinator keeps in touch and up to date with local development and national legislative changes and can advise the Committee accordingly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number SC022654

Principal address Suite 114, Pentagon Centre, 36-38 Washington Street Glasgow G3 8AZ

Trustees

Alan Forbes , Hilary Gibbs (deceased March 2023), John McDougall, Elaine MacMahon, Nicola Meek, Anne Naismith and Dominic Young.

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Approved by order of the management committee of trustees on 19 June 2023 and signed on its behalf by:

.....
D Young – Trustee

Independent Examiner's Report to the Trustees of Glasgow Children's Holiday Scheme

I report on the accounts for the year ended 31 March 2023 set out on pages 11 to 16.

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. 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.

S Moore

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Date: 18/07/2023

Statement of financial activities for the year ended 31 March 2023

Income from	Notes	Unrestricted Funds	Restricted Funds	Total	Total
				31.3.23	31.3.22
Donations		12,668		12,668	8,378
Caravan Holiday Fees		3,510		3,510	2,660
Grants/Funding		34,545	18,030	52,575	40,860
Bank Interest received				0	0
Total		50,723	18,030	68,753	51,898
Expenditure on					
Raising Funds	2	10,230		10,230	8,794
Governance Costs	3	1,445		1,445	1,080
Charity operating costs	4	94,272		94,272	54,347
Other costs	5	21,290		21,290	11,237
Total		127,237		127,237	75,458
NET INCOME / (EXPENDITURE)				(58,484)	(23,560)
Unrealised gain(loss) on shares				(24,554)	32,801
RECONCILIATION OF FUNDS					
Net income				(83,038)	9,241
Total funds brought forward				571,528	562,287
TOTAL FUNDS CARRIED FORWARD				488,490	571,528

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Balance Sheet as at 31 March 2023

	Notes	Unrestricted	Restricted	Total	Total
		£	£	31.3.23	31.3.22
				£	£
FIXED ASSETS					
Tangible assets	8		-	78,658	98,532
CURRENT ASSETS					
Cash at bank and in investment fund			-	409,832	472,996
Note: Comprising £28,266 in cash at bank, £0 in petty cash, £381,566 in our charity investment fund and £78,658 in caravan fixed assets					
NET CURRENT ASSETS			-	409,832	472,996
TOTAL ASSETS LESS CURRENT LIABILITIES			-	488,490	571,528
NET ASSETS			-	488,490	571,528
FUNDS					
Unrestricted funds:	9			488,490	571,528
General Fund					
TOTAL FUNDS				488,490	571,528

The financial statements were approved by the Management Committee of Trustees on 19 June 2023 and were signed on its' behalf by:

.....

D Young – Trustee

4. 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA, the and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All 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.

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.

Grants offered subject to conditions which have not been met at the year-end date are noted as commitments but not accrued as expenditure.

Tangible fixed assets

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

Caravans are depreciated at 20% on reducing balance. Caravan refurbishments (used to extend the life of the caravan) are depreciated on 25% reducing balance.

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.

2. RAISING FUNDS

	at 31.3.23	at 31.3.22
Employee costs	8,197	6,768
Office costs and insurance	1,651	1,388
Telephone, Broadband and IT	349	558
Postage and sundries	5	55
Printing and stationery	28	25
	10,230	8,794

NB: The direct employee and office costs attributed to raising funds is calculated at 25% of those total costs for year ending 31.3.23, the same calculation as the previous financial year.

3. GOVERNANCE COSTS

Accountancy fees	1,080	1,080
Trustees' expenses	365	0
	1,445	1,080

4. CHARITY OPERATING COSTS

Office costs and insurance	4,949	4,165
Employee costs	24,594	20,306
Training costs	0	210
Employee expenses	378	346
Volunteer expenses	298	110
Printing and stationery	82	73
Telephone/Broadband/IT	1,045	4,317
Post and sundries	16	164
Promotion and Marketing	506	216
Caravan site fees	17,192	11,073

	at 31.3.23	at 31.3.22
Caravan energy costs	1,551	1,131
Caravan cleaning/maintenance	22,012	12,601
Caravan insurance	1,375	1,675
Host holidays costs	400	0
Stock broker	0	0
Depreciation of caravans	19,874	13,030
Surplus / Loss on sale of caravan	-	(15,070)
Total	94,272	54,347

Note: A training schedule for staff and Trustees is maintained; training undertaken during 2022/23 was met at a no cost to the charity with sessions having no direct cost or accessed via our membership of GCVS

5. OTHER COSTS

Christmas Vouchers	2,330	2,221
Grants to other groups	8,510	9,016
Caravan Rental Costs	<u>10,450</u>	<u>0</u>
	21,290	11,237

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023.

7. EMPLOYEE COSTS

There were 2 part-time employees during the year 2022/23. No employee received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Caravans (£)	
COST	2022-23	2021-22
At 1 April 2022	207,505	186,973
Additions	0	47,527
Refurbishment	0	0
Disposals	0	(26,995)
At 31 March 2023	207,505	207,505
DEPRECIATION		
At 1 April 2022	108,973	120,306

Disposals	0	(24,363)
Charge for year	19,874	13,030
At 31 March 2023	128,847	108,973
NET BOOK VALUE		
At 31 March 2023	<u>78,658</u>	<u>98,532</u>

The charity currently owns 5 static caravans. Those were brought into the accounts in 2016/17. The caravans are depreciated at 20% reducing balance method. Caravan refurbishments (used to extend the life of the caravan) are depreciated on 25% reducing balance.

Investment Income

Unrealised Gain/(loss) in shares	(24,554)	32,801
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9. MOVEMENT IN FUNDS

	at 1.4.22	Net movement in funds	at 31.3.23
Unrestricted funds:			
General fund	571,528	(83,038)	488,490
TOTAL FUNDS	571,528	(83,038)	488,490

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

END