



**Report of the Trustees and Financial Statements for the Year  
Ended 31 March 2021 for**

**Glasgow Children's Holiday Scheme**

S Y Moore & Associates  
Registered Accountants  
25 Eriskay Crescent  
Newton Mearns  
Glasgow G77 6XE

Report of the Trustees and Financial Statements for the Year Ended 31 March 2021 for  
Glasgow Children's Holiday Scheme

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## **Glasgow Children's Holiday Scheme OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

Glasgow Children's Holiday Scheme is established for charitable purposes only, and in particular, the objectives are:

- To provide holidays for children and families who are in distress by reason of poverty, deprivation, ill-health, disability or other adverse circumstances
- To give children through holidays the support of a caring person or persons beyond his or her immediate family
- To provide holidays with approved families for children from areas of multiple deprivation in Glasgow and surrounding areas

The Holiday Scheme operates across Greater Glasgow and offers the following opportunities:

- a holiday with a volunteer host family generally for one week during the summer
- family caravan holidays in one of our static holiday caravans
- enabling youth groups to use our caravans as part of self-supported activity breaks

During 2020/21, the Holiday Scheme along with the whole of society was significantly impacted by the Covid-19 pandemic and associated restrictions. This included long periods of effective shut down. We operated our caravans and services when we were able to in light of restrictions including a period of local authority restrictions impacting Glasgow, where the bulk of our families live.

We did during the course of 2021/22 also support other activities including funding a few organisations to support families and develop access to outdoor play, a Christmas Support Scheme and continued to support for access to football initiatives.

## **Glasgow Children's Holiday Scheme**

### **Achievements and Performance – charitable activities**

In the year to 31 March 2021, we continued to deliver and build on our key objectives recognising the significant impact of the Covid-19 pandemic and the associated restrictions which very much curtailed our activities. Nonetheless, we operated whenever we were able to and began to develop other responses in reaction to the challenging circumstances throughout 2020/21.

We provided as many holiday breaks as we could from late July until late October when the caravan sites were open. The caravan breaks are at our 5 owned caravans at Wemyss Bay Holiday Park. Many families were desperate to get a break while some others were more reluctant and preferred to wait. All families who had to cancel a holiday booking were provided with a rearranged holiday at a time that suited them.

Overall, during 2020/21, 81 children and young people, 40 families and 67 adults enjoyed a caravan holiday, mostly for one full week but we also offered Friday-Monday weekend breaks and Monday-Friday breaks. There were no organised youth activity breaks during 2020/21 due to the restrictions but we did provide donations and funding support to youth organisations, in particular, to improve their outdoor space and families in particular need. There were no host holidays.

Our Christmas Gift Scheme in 2020 allowed us to help 145 children and 70 families either with donated gifts or monies purchased from donations. In partnership with OLA football club, we provided 100 activity bags to children from Royston Youth Action, Crossroads The Barn, Church House Bridgeton and Ruchazie Youth.

Allocation of holidays is based on need and by matching the type of holiday to best meet individual and family needs. To ensure this we work together with our 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. Our holidays can help strengthen relationships within the family and give family members a fresh perspective, providing them with a break from the daily routine. The holidays allow the children to have fun, enjoy new experiences and for the family to build happy memories. Our feedback shows what a difference a holiday can make. It is anticipated that demand will continue to be very high as we progress through the pandemic and it is likely that costs will also rise meaning holidays will be even further out of reach for many families.

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. In particular, we acknowledge the continued volunteer support in 2020/21 from Accenture, Clydesdale Bank, Kier Construction and EDF Energy. We also acknowledge the ongoing support from a number of local churches, especially for our Christmas Gift Scheme.

We continue to benefit from the wonderful legacy funding received through the Michael Janson Revocable Trust. This was a legacy received from Michael and Veruna Janson who were based in Florida. Following their death, the Holiday Scheme was one of 8 charities in receipt of a wonderful legacy donation. In total, Glasgow Children's Holiday Scheme received £419,84, £350,000 of which has been invested for the medium and longer term sustainability of the charity. Further details are

set out in these accounts. Our investment is being managed on our behalf by Quilter Cheviot.

We were able to continue to maintain and prepare our caravans in advance of the 2020 season ensuring we maintain the highest standards of accommodation. Our new replacement adapted caravan got its first use in July 2020. This particular caravan enables us to continue to support as wide a client base as possible.

In terms of 2021/22 we hope to see a greater return to pre-pandemic activity and in terms of project developments those include:

- an ongoing assessment of our caravan stock and caravan maintenance and replacement programme for the coming years including the potential purchase of a replacement for our 4 bedroom 10-berth caravan
- to continue to purchase additional caravan capacity for peak school holiday periods
- continued efforts to support youth groups including use of our caravans for activity based breaks
- review the future provision of host holidays and associated charity aims and objectives
- further develop football development activities enabling access for all
- Review and update our charitable aims and objectives and associated feedback and evaluation processes with the assistance of a University of Glasgow internship
- Further assess and develop the charity's support to organisations to enable family days out / access to activities
- Review and upgrade our ICT systems and equipment

In terms of governance, the management committee continued to meet regularly (online) 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 either as a consequence of our own considerations or external advice, in particular, from OSCR.

In terms of staffing, both part-time staff effectively moved to home working for 2020/21 with occasional office visits as allowed and required. Use was made of the job retention scheme (furlough) during 2020/21 ensuring both employees continued to earn full salary.

We will continue to work with the Family Holiday Association, Shared Care Scotland and other partners on any developments they initiate with respect to promoting and enabling all children and families getting access to holidays and breaks.

***Dominic Young, Chair***

## **FINANCIAL REVIEW**

The Charity's raised income for the year amounted to £82,979.

Expenditure was £81,617 (including £17,037 in caravan depreciation). This resulted in a net surplus of £1,362 during this financial year.

We entered the financial year with funds of £509,114 comprising £75,314 in cash at bank, £19 in petty cash, £350,077 in a temporary deposit account and £83,704 in caravan fixed assets

The closing funds at the year-end were £562,287 comprising £94,272 in cash at bank, £80 in petty cash, £949 in a deposit account, £400,319 in our charity investment fund and £66,667 in caravan fixed assets.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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.

### **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, hosts, volunteer escorts 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 (appointed August 2020), Hilary Gibbs, Graham Haugh, John McDougall, Nicola Meek, Anne Naismith and Dominic Young. Elaine MacMahon became a Trustee effective from May 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent examiner**

S Y Moore & Associates  
Registered Accountants  
25 Eriskay Crescent  
Newton Mearns  
Glasgow  
G77 6XE

Approved by order of the management committee of trustees on 25 October 2021 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 2021 set out on pages 9 to 14.

### **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.

*Sharon Moore*

S Y Moore  
S Y Moore & Associates  
Registered Accountants  
25 Eriskay Crescent  
Newton Mearns  
Glasgow G77 6XE

Date: 26/10/2021



Statement of financial activities for the year ended 31 March 2021

<b>Income from</b>	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Total</b>
				<b>31.3.21</b>	<b>31.3.20</b>
Donations		48,970		48,970	402,155
Caravan Holiday Fees		251		251	4,230
Grants/Funding		24,201	8,608	32,809	62,998
Bank Interest received		949		949	
<b>Total</b>		<b>74,371</b>	<b>8608</b>	<b>82,979</b>	<b>469,383</b>
<b>Expenditure on</b>					
Raising Funds	2	9,494	-	9,494	8,838
Governance Costs	3	1,520	-	1,520	2,293
Charity operating costs	4	67,928	-	67,928	71,282
Other costs	5	2,675	-	2,675	1,669
<b>Total</b>		<b>81,617</b>	<b>-</b>	<b>81,617</b>	<b>84,082</b>
<b>NET INCOME / (EXPENDITURE)</b>				<b>1,362</b>	<b>385,301</b>
<b>Unrealised gain(loss) on shares</b>				51,811	- 0
<b>RECONCILIATION OF FUNDS</b>					
<b>Net income</b>				<b>53,173</b>	<b>385,301</b>
<b>Total funds brought forward</b>				<b>509,114</b>	<b>123,813</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>				<b>562,287</b>	<b>509,114</b>

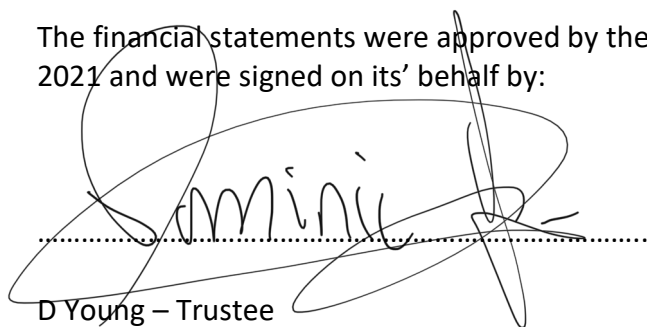
**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities

**Balance Sheet as at 31 March 2021**

	Notes	Unrestricted £	Restricted £	Total 31.3.21 £	Total 31.3.20 £
<b>FIXED ASSETS</b>					
Tangible assets	8	66,667	-	66,667	83,704
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		495,620	-	495,620	425,410
Note: Comprising £94,272 in cash at bank, £80 in petty cash, £949 in a deposit account and £400,319 in an investment fund					
<b>NET CURRENT ASSETS</b>		495,620	-	495,620	425,410
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		562,287	-	562,287	509,114
<b>NET ASSETS</b>		562,287	-	562,287	509,114
<b>FUNDS</b>					
Unrestricted funds:	9				509,114
General Fund		562,287		562,287	
<b>TOTAL FUNDS</b>		562,287		562,287	509,114

The financial statements were approved by the Management Committee of Trustees on 25 October 2021 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**

	<b>at 31.3.21</b>	<b>at 31.3.20</b>
Employee costs	6,716	5,622
Office costs and insurance	1,913	2,620
Telephone and IT	772	381
Postage and sundries	43	1,915
Printing and stationery	50	24
	<b>9,494</b>	<b>8,838</b>

NB: The direct employee and office costs attributed to raising funds is calculated at 25% of those total costs for year ending 31.3.20, the same calculation as the previous financial year.

## **3. GOVERNANCE COSTS**

Accountancy fees	1,520	1,080
Trustees' expenses	0	1,213
	<b>1,520</b>	<b>2,293</b>

## **4. CHARITY OPERATING COSTS**

Office costs and insurance	5,739	7,862
Employee costs	20,149	16,711
Training costs	60	0
Employee expenses	0	154
Volunteer expenses	0	60
Printing and stationery	148	73
Telephone/Broadband/IT	2,315	1,142
Post and sundries	128	497
Promotion and Marketing	216	216
Caravan site fees	11,988	14,650

	<b>at 31.3.21</b>	<b>at 31.3.20</b>
Caravan energy costs	708	2,525
Caravan cleaning/maintenance	7,748	14,373
Caravan insurance	1,692	1,628
Host holidays costs	0	434
Stock broker	0	9,584
Depreciation of caravans	17,037	11,806
Surplus / Loss on sale of caravan	-	(7548)
<b>Total</b>	<b>67,928</b>	<b>71,282</b>

Note: A training schedule for staff and Trustees is maintained; training undertaken during 2019/20 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	0	969
Grants to other groups	<u>2,675</u>	<u>700</u>
	<b>2,675</b>	<b>1,669</b>

#### **6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

#### **7. EMPLOYEE COSTS**

There were 2 part-time employees during the year 2020/21. No employee received emoluments in excess of £60,000.

#### **8. TANGIBLE FIXED ASSETS**

	Caravans (£)	
<b>COST</b>	<b>2020-21</b>	<b>2019-20</b>
At 1 April 2020	186,973	181,769
Additions	0	45,256
Refurbishment	0	0
Disposals	0	(40,322)
At 31 March 2021	186,973	186,973
<b>DEPRECIATION</b>		
At 1 April 2020	103,269	120,583
Disposals	0	(29,120)
Charge for year	17,037	11,806

At 31 March 2021	120,306	103,269
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**NET BOOK VALUE**

At 31 March 2021	<u>66,667</u>	<u>83,704</u>
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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	50319	-	0
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**9. MOVEMENT IN FUNDS**

		Net movement in funds	
	at 1.4.20		at 31.3.21
Unrestricted funds:			
General fund	509,114	53,173	562,287
<b>TOTAL FUNDS</b>	<b>509,114</b>	<b>53,173</b>	<b>562,287</b>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.