

COMPANY REGISTRATION NUMBER: SC390721  
CHARITY REGISTRATION NUMBER: SC042012

**Govan Community Project**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

**NELSON GILMOUR SMITH**

Chartered accountants & statutory auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

# **Govan Community Project**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# **Govan Community Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2024**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### **Reference and administrative details**

**Registered charity name** Govan Community Project

**Charity registration number** SC042012

**Company registration number** SC390721

**Principal office and registered office** 31 Garmouth Street  
Glasgow  
Scotland  
G51 3PR

#### **The trustees**

Gordon Bain (Chairperson)	
Anna Black	Resigned 30 November 2023
Nicola Burns	Resigned 30 November 2023
Kehinde James-Miene	
Nesreen Labsi	
Lisa Manson	Resigned 20 May 2023
Derek Taylor (Treasurer)	
Sheryl Walker	Appointed 1 June 2023
Thandiwe Matikiti	Appointed 1 June 2023 and Resigned 21 October 2024

**Company secretary** Sheryl Walker

**Auditor** Nelson Gilmour Smith  
Chartered accountants & statutory auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

**Bankers** CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
M19 4JQ

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Structure, governance and management**

##### **Governance and Trustees**

Govan and Craigton Integration Network changed its name to Govan Community Project on 20 December 2016. It incorporated as a company limited by guarantee and is a registered Scottish Charity.

The Company is governed by the terms of its Memorandum and Articles of Association.

Govan and Craigton Integration Network (now Govan Community Project) was incorporated as a company on 22 December 2010 and is limited by guarantee. It has been recognised as a Scottish Charity by the Office of the Scottish Charity Register (OSCR).

During the year any member who has been a member for at least 6 months may submit an application to the board to become a director. This application will be discussed at the next board meeting and if found to be appropriate the applicant will be invited to attend a board meeting. The board will then vote whether to appoint the member or not.

At the Annual General Meeting members may elect any member providing he or she is willing to be a director and have been a member for a period of 6 months. We plan to submit a change to our articles regarding this to bring the application process into line with the application process throughout the year.

All new Trustees receive initial induction training which covers an overview of the organisation, our mission, vision and values, strategic objectives, service delivery, governance protocols, financial information, overview of the asylum system, safeguarding and online guidance videos from OSCR. the Chair also conducts a training needs analysis with new Trustees.

Trustees have access to free training offered in trustee's week and also access training via SCVO. The board also meet bimonthly for trustee development sessions.

Role specifications have been developed for the office holder posts to determine objective criteria for the appointment of new trustees.

Periodically, advertising is undertaken with a new talent pool identified for succession planning.

We have not adopted the Charity Governance Code but adhere to OSCR guidance.

##### **Organisation structure**

Govan Community Project (GCP) is managed by the head of the charity, Traci Kirkland, who is supported by 2 Operational Managers and a Business Development Manager, who are in turn supported by 2 project leads. The management team oversee a team of 21 part time staff who undertake frontline service delivery activities.

The Head of Charity attends board meetings and make reports on progress and opportunities, with input from the rest of the management team but has no voting rights on matter of policy and company direction. GCP occasionally employs sessional staff as required to run specific activities.

VoiceOver, the social enterprise which supports our work is overseen by the Business Development Manager who supports a part time project manager, and a team of 3 part time administrators.

Lastly, the organisation works with approximately 46 volunteers.

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# **Govan Community Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

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#### **Key management remuneration**

In the opinion of the trustees there is one member of key management, the Head of the Charity. The total employee benefit paid for this post in 2023-24 was £44,816 (2023:47,946)

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Govan Community Project recognised the number of risks in its activity. These have led to training in those areas. including health and safety, food hygiene, working with vulnerable people and dealing with challenging behaviour.

During the year, safeguarding policies has been updated and new hybrid working policies have been implemented.

#### **Objectives and activities**

##### **Charity purpose**

The charitable purposes are to promote equality and integration within and between the diverse communities of the Greater Govan area; and to involve local people and organisations in taking positive action on poverty, discrimination and other life stresses with a focus on education, health, welfare and social inclusion for refugee, minority ethnic and migrant communities.

##### **Summary of the main activities in relation to these objectives**

- Asylum Support Advice & Advocacy services.
- A community flat which allows facilitation of a men's group, women's group homework club, ESOL classes and bike library.
- English for Speakers of Other Languages (ESOL) Classes
- Food Insecurity Support
- Social enterprise interpreting service
- Facilitation and membership of voluntary, community and local community forums
- Third-party hate crime reporting service
- Cultural events
- Community integration activities and projects
- Health and Wellbeing activities

#### **Mission Statement**

Govan Community Project's mission is to achieve social justice in the Greater Govan area by building a strong community based on equality, mutual respect, support and integration.

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# **Govan Community Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Thanks**

We offer sincere thanks to our volunteers because without their talents, skills and commitment Govan Community Project would not exist.

#### **Achievements and performance**

##### **Summary of the main achievements of the charity during the financial period**

2023 to 2024 has seen significant change in the UK political and economic environment. The UK government's Illegal Migration Act was passed and their proposal to remove individuals seeking asylum to Rwanda was ruled unlawful by the Supreme Court. The UK Government then introduced the Rwanda Safety Bill to Parliament.

We have continued to support individuals through the cost of living crisis through provision of destitution support including food pantry vouchers and supermarket vouchers.

#### **Strategic plan development**

We concluded the work on our new strategy, ready for publishing later in 2024.

As part of our strategic development, we recognise the importance of income diversification and invested in creating a business development manager post, to oversee the future growth and development of our existing social enterprise Voiceover, and support the exploration and development of other socially enterprising opportunities.

#### **Funding performance**

The organisation secured approximately £201,000 of unrestricted funding (excluding Social Enterprise Voiceover revenues of £352k) and approximately £451,000 of restricted funding in the year. This funding has provided a vital source of income for the organisation, creating stability and a platform to sustainably develop the organisation so that it can continue to support our community.

#### **Voiceover performance**

Our social enterprise, Voiceover, saw approximately 36% of revenue growth with a consistent 39% Gross Margin. The continued adoption of digital interpreting services has provided a platform to offer services to a wider market. Building on this success is seen as a key opportunity for the organisation.

#### **Operational performance**

We moved to a new office premises which provides us with a more functional space, with added confidential space for our advice and advocacy services.

Since the office move, our advice and advocacy service moved to seeing more individuals on a face-to-face basis. Demand for our advice and advocacy support is consistently on the rise, with our helpline receiving more calls than ever before. The team also continue to provide crucial practical support through the distribution of sim cards, food pantry memberships, travel passes, baby packages and supermarket vouchers.

Our communities' team have further enhanced community engagement support through the introduction of a community welcome meeting, providing a welcoming space for community members to find out more about not only how GCP can offer support, but what else is available in the local area. This new development has also created new volunteering opportunities.

Our men and women's groups have continued to provide weekly support, providing opportunities for community members to provide peer support, and empower individuals to share their existing

# Govan Community Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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knowledge and skills and learn and develop new skills, and participate in a wide range of activities which build resilience and reduce social isolation.

Our community action research work has extended, and we now have two groups delivering work on different issues of extreme importance to the barriers our community faces. Our Food for All Group have continued their work in partnership with Nourish Scotland and have designed and developed materials and training workshops for community food providers and delivered workshops to groups which raise awareness of the barriers faced by people seeking asylum when accessing food, and also explore the dignity principles in relation to community food provision.

Our new lived experience project is our Ending Destitution Together Group who are working with the Scottish Government on evaluating and informing the implementation and development of the Ending Destitution Together strategy, providing invaluable input to the Ending Destitution Together policy team and delivery partners on the real impact of destitution at a grass roots level.

Our ESOL classes returned to face-to-face provision, and this has been complemented by the continuation of our online classes. Where resources have allowed, we have increased accessibility of classes through the provision of travel costs and childcare costs. We were also able through funding develop our ESOL classes to provide more support in practical application of language skills through combining classroom learning with practical activities such as shopping, excursions and community meals providing students with opportunities to practice what they are learning in the class.

Our social media presence was maintained, and we changed the model of our newsletters to provide more regular updates.

We secured additional funds to maintain our bike library service and increased the level of volunteering opportunities available to support the bike library.

Our homework club continued to support children and families in the Mossheights area of Cardonald, and we made more improvements to ensuring the children's involvement in the development of the homework clubs. The Homework Club has provided on occasion support to families to engage with other services and we have been able to support children to take part in fun activities and opportunities which they otherwise potentially could have been financially excluded from participation in.

We have continued to support health and wellbeing for our community members through the ongoing delivery of our walking group, facilitating a running group, providing access to free gym passes and the introduction of a wellbeing group, which is providing mental health awareness sessions along with group support to recognise and develop coping skills for self-managing mild mental health symptoms.

We have continued to support a team of 35 - 40 volunteers who support all of our services and without whom we could not deliver the range of support services that we currently offer and have developed more training opportunities to support our volunteers including trauma informed training and inclusion training.

We have continued to work with local and national partners to support lobbying and campaigning on issues in relation to the hostile environment and policy/legislative changes. We have worked with local partners in Thriving Places to engage in wider community activities, including working with partners to facilitate winter warmer events as a response to the cost of living crisis and working with Urban Roots on the delivery of community meals.

#### **Financial review**

Income and expenditure for the 12-month period is set out in the statement of financial activities (the SOFA) on page 16 and the accompanying notes. Total income for the charity amounted to £1,003,947 including income from grants and donations of £644,637. Grants were received from the Scottish Government and other charitable trusts as shown in note 5 on page 23-24. Income from Other Trading

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# Govan Community Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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Activity amounted to £352,340 as shown in note 6 on page 24. Other income amounted to £6,970 as shown in note 7 on pages 25. Expenditure has been analysed between other trading activities in note 8 on page 25 and Expenditure on Charitable activities in note 9 on page 25. Total expenditure for the 12-month period amounted to £925,281.

Voice Over had income in the accounts of £352,340 and expenditure of £235,920, so provided the charity with Net Income of £116,420 that can be used for charitable purposes. Taking this into account, the total income that can be put towards charitable purposes is £768,027, which is the £644,637 from Grants and Donations, £116,420 for the Net Income of Voice Over and £6,970 of other income.

There was surplus of £78,666 during the period. Unrestricted funds increased by £43,227 while restricted funds increased by £35,439. Details of the movement in funds are shown in note 21 on pages 28-32. Funds of £226,739 are carried forward, of which £38,820 is held in restricted funds, £14,000 in the fixed asset fund (equivalent to the carrying value of the fixed assets), £136,844 in the VoiceOver fund, £25,000 in the Designated Development Fund and £12,075 in the general fund. The free reserves of the charity which is made up of the General fund and the VoiceOver fund is £148,919.

#### **Principal funding sources**

##### **We would like to thank and acknowledge our funders:**

- The Oak Foundation
  - The Robertson Trust
  - Glasgow City Council
  - Glasgow Life
  - Scottish Government
  - Engineers without Borders
  - BBC Children In Need
  - The National Lottery
  - Postcode Lottery
  - Virgin Money Foundation
  - Comic Relief
  - Cycling UK
  - Access to Justice Foundation
  - Scottish Refugee Council
  - GCVS
  - The Orp Foundation
  - Scottish Children's Lottery
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# **Govan Community Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

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- Paths for All
- The Alliance Self Management Fund
- Glasgow Health & Social Care Partnership
- R S Housing Trust
- Merchant's House
- Safety Deposit Scotland

**We would also like to thank all other donors where their anonymity and confidence is respected**

#### **Reserves Policy**

Govan Community Project follows OSCR advice where it is recommended that a three-month reserve of unrestricted funds is maintained.

This allows us to respond to emergency situations and would allow a period of planned run down of activity in the event of total withdrawal of major funding.

The Charity reported a Management Accounts surplus in the year ended 31 March 2024

Based on the previous year published statutory accounts to 31 March 2023 and unpublished management accounts to 31 March 2024, the reserves position of the charity is close to achieving OSCR recommendations.

#### **Future Plans**

Govan Community Project will continue to use funds from new and existing grants to continue the services we provide that helps to promote equality and integration within and between the diverse communities of the Greater Govan area; and to involve local people and organisations in taking positive action on poverty, social injustice and other life stresses with a focus on education, health, welfare and social inclusion for individuals and families in the asylum and refugee community.

As an identified strategic objective we will work towards diversification of our income streams to support sustainability of our work.

We hope to publish and launch our new Strategic Plan later in 2024.

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Trustees' responsibilities statement**

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate 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.

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**Govan Community Project**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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The trustees' annual report was approved on .....21/11/2024..... and signed on behalf of the board of trustees by:



Gordon Bain  
Trustee

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Govan Community Project**

**Year ended 31 March 2024**

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#### **Opinion**

We have audited the financial statements of Govan Community Project (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Govan Community Project**

*(continued)*

**Year ended 31 March 2024**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Govan Community Project** *(continued)*

**Year ended 31 March 2024**

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#### **Responsibilities of trustees**

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

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

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Govan Community Project**

*(continued)*

**Year ended 31 March 2024**

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#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Govan Community Project** *(continued)*

**Year ended 31 March 2024**

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



# Govan Community Project

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Govan Community Project

*(continued)*

**Year ended 31 March 2024**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Wilson (Senior Statutory Auditor)

For and on behalf of  
Nelson Gilmour Smith  
Chartered accountants & statutory auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

25/11/24

# Govan Community Project

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	196,561	448,076	644,637	443,638
Other trading activities	6	352,340	–	352,340	268,360
Other income	7	4,018	2,952	6,970	3,167
<b>Total income</b>		<u>552,919</u>	<u>451,028</u>	<u>1,003,947</u>	<u>715,165</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	231,569	4,351	235,920	179,159
Expenditure on charitable activities	9,10	257,664	431,697	689,361	490,351
<b>Total expenditure</b>		<u>489,233</u>	<u>436,048</u>	<u>925,281</u>	<u>669,510</u>
<b>Net income</b>		<u>63,686</u>	<u>14,980</u>	<u>78,666</u>	<u>45,655</u>
Transfers between funds		(20,459)	20,459	–	–
<b>Net movement in funds</b>		<u>43,227</u>	<u>35,439</u>	<u>78,666</u>	<u>45,655</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		144,692	3,381	148,073	102,418
<b>Total funds carried forward</b>		<u>187,919</u>	<u>38,820</u>	<u>226,739</u>	<u>148,073</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 33 form part of these financial statements.

# Govan Community Project

## Company Limited by Guarantee

### Statement of Financial Position

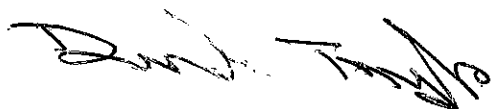
31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	16	14,000	5,427
<b>Current assets</b>			
Debtors	17	196,355	152,056
Cash at bank and in hand		171,464	266,459
		<u>367,819</u>	<u>418,515</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>155,080</u>	<u>275,869</u>
<b>Net current assets</b>		<u>212,739</u>	<u>142,646</u>
<b>Total assets less current liabilities</b>		<u>226,739</u>	<u>148,073</u>
<b>Net assets</b>		<u>226,739</u>	<u>148,073</u>
<b>Funds of the charity</b>			
Restricted funds		38,820	3,381
Unrestricted funds		187,919	144,692
<b>Total charity funds</b>	21	<u>226,739</u>	<u>148,073</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 21/11/2024 and are signed on behalf of the board by:



D Taylor  
Trustee

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The notes on pages 19 to 33 form part of these financial statements.

# Govan Community Project

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	78,666	45,655
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,781	1,781
Interest payable and similar charges	–	194
Accrued income	(11,704)	(60,371)
<i>Changes in:</i>		
Trade and other debtors	(31,668)	(22,274)
Trade and other creditors	(121,716)	177,665
Cash generated from operations	(83,641)	142,650
Interest paid	–	(194)
Net cash from/(used in) operating activities	<u>(83,641)</u>	<u>142,456</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(11,354)	–
Net cash used in investing activities	<u>(11,354)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(94,995)	142,456
<b>Cash and cash equivalents at beginning of year</b>	266,459	124,003
<b>Cash and cash equivalents at end of year</b>	<u>171,464</u>	<u>266,459</u>

The notes on pages 19 to 33 form part of these financial statements.

# **Govan Community Project**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 31 Garmouth Street, Glasgow, Scotland, G51 3PR.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Govan Community Project is a company limited by guarantee and not having share capital. The liability of the members is limited to £1 each.



# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	11,773	121	11,894
Food Distribution Donations	–	–	–
Destitution Grants and Donations	–	8,497	8,497
Pantry Grants and Donations	–	24,316	24,316
Gift Aid Income	46	–	46
Project Donations	95	–	95
<b>Grants</b>			
Equalities Fund	–	22,987	22,987
BBC Children in Need	–	25,259	25,259
Cycling UK	–	8,754	8,754
Other Grants	26,947	65,873	92,820
People's Health Trust	–	–	–
Comic Relief	8,000	45,232	53,232
GCC Glasgow Communities Fund	–	35,058	35,058
Cash for Kids	–	–	–
New Scots Integration Fund	–	–	–
Virgin Money	–	12,651	12,651
Fair Food Fund	–	63,326	63,326
Robertson Trust	29,700	–	29,700
Postcode Lottery Trust	–	13,414	13,414
GCC Area Partnership	–	2,570	2,570
National Lottery – Improving Lives	–	60,910	60,910
The Oak Foundation	120,000	–	120,000
Corra Foundation	–	–	–
Access to Justice	–	–	–
SCVO (Device Fund)	–	6,938	6,938
Glasgow Community Health & Wellbeing	–	9,964	9,964
National Lottery Awards for All – Bike Library Project	–	9,914	9,914
Xmas Support	–	4,175	4,175
Alliance self-management fund	–	1,389	1,389
Orp Foundation	–	2,386	2,386
Scottish Government – Ending Destitution Fund	–	24,342	24,342
	<u>196,561</u>	<u>448,076</u>	<u>644,637</u>

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	8,355	809	9,164
Food Distribution Donations	4,070	–	4,070
Destitution Grants and Donations	–	–	–
Pantry Grants and Donations	–	–	–
Gift Aid Income	–	–	–
Project Donations	–	–	–
<b>Grants</b>			
Equalities Fund	–	24,946	24,946
BBC Children in Need	–	28,482	28,482
Cycling UK	–	8,101	8,101
Other Grants	25,999	13,580	39,579
People's Health Trust	–	3,145	3,145
Comic Relief	–	27,589	27,589
GCC Glasgow Communities Fund	–	33,389	33,389
Cash for Kids	–	6,750	6,750
New Scots Integration Fund	–	33,002	33,002
Virgin Money	–	16,192	16,192
Fair Food Fund	–	39,794	39,794
Robertson Trust	31,050	–	31,050
Postcode Lottery Trust	–	11,301	11,301
GCC Area Partnership	–	3,920	3,920
National Lottery – Improving Lives	–	64,970	64,970
The Oak Foundation	50,000	–	50,000
Corra Foundation	–	5,250	5,250
Access to Justice	2,944	–	2,944
SCVO (Device Fund)	–	–	–
Glasgow Community Health & Wellbeing	–	–	–
National Lottery Awards for All – Bike Library Project	–	–	–
Xmas Support	–	–	–
Alliance self-management fund	–	–	–
Orp Foundation	–	–	–
Scottish Government – Ending Destitution Fund	–	–	–
	<u>122,418</u>	<u>321,220</u>	<u>443,638</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
VoiceOver Translation Services	<u>352,340</u>	<u>352,340</u>	<u>268,360</u>	<u>268,360</u>

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# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other Income	<u>4,018</u>	<u>2,952</u>	<u>6,970</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other Income	<u>2,867</u>	<u>300</u>	<u>3,167</u>

#### 8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of other trading activities – VoiceOver Translation Service	<u>231,569</u>	<u>4,351</u>	<u>235,920</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities VoiceOver Translation Service	<u>175,283</u>	<u>3,876</u>	<u>179,159</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Integration and Community Activities	257,440	429,407	686,847
Support costs	<u>224</u>	<u>2,290</u>	<u>2,514</u>
	<u>257,664</u>	<u>431,697</u>	<u>689,361</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Integration and Community Activities	157,214	330,443	487,657
Support costs	<u>2,694</u>	<u>–</u>	<u>2,694</u>
	<u>159,908</u>	<u>330,443</u>	<u>490,351</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Integration and Community Activities	<u>686,847</u>	<u>2,514</u>	<u>689,361</u>	<u>490,351</u>

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 11. Analysis of support costs

	Integration and Community Activities £	Total 2024 £	Total 2023 £
General office	–	–	194
Governance costs	2,514	2,514	2,500
	<u>2,514</u>	<u>2,514</u>	<u>2,694</u>

#### 12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>2,781</u>	<u>1,781</u>

#### 13. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>2,514</u>	<u>2,500</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	394,635	289,458
Social security costs	19,892	14,079
Employer contributions to pension plans	5,471	4,873
	<u>419,998</u>	<u>308,410</u>

The average head count of employees during the year was 25 (2023: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Project and Office Staff	<u>25</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### Key management remuneration

In the opinion of the trustees there is one member of key management, the Head of the Charity. The total employee benefit paid for this post in 2023-24 was £44,816 (2023:47,946)

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees

#### 16. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2023	13,255
Additions	11,354
<b>At 31 March 2024</b>	<u>24,609</u>
<b>Depreciation</b>	
At 1 April 2023	7,828
Charge for the year	2,781
<b>At 31 March 2024</b>	<u>10,609</u>
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>14,000</u>
At 31 March 2023	<u>5,427</u>

#### 17. Debtors

	2024 £	2023 £
Trade debtors	102,831	71,092
Prepayments and accrued income	87,150	75,791
Other debtors	6,374	5,173
	<u>196,355</u>	<u>152,056</u>

#### 18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,677	4,509
Accruals and deferred income	105,204	256,236
Social security and other taxes	35,928	14,363
Other creditors	271	761
	<u>155,080</u>	<u>275,869</u>

#### 19. Deferred income

	2024 £	2023 £
At 1 April 2023	250,535	61,189
Amount released to income	(238,783)	(60,161)
Amount deferred in year	86,824	249,507
<b>At 31 March 2024</b>	<u>98,576</u>	<u>250,535</u>

The income was deferred on the basis that the funding was sought for and received in respect of services to be delivered in future accounting periods.

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# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,471 (2023: £4,873).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	388	200,579	(158,079)	(30,813)	12,075
Designated - Fixed Assets	5,427	–	(2,781)	11,354	14,000
VoiceOver Designated	133,877	352,340	(328,373)	(21,000)	136,844
Development Fund	5,000	–	–	20,000	25,000
	<u>144,692</u>	<u>552,919</u>	<u>(489,233)</u>	<u>(20,459)</u>	<u>187,919</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	2,990	125,247	(109,277)	(18,572)	388
Designated - Fixed Assets	7,208	–	(1,781)	–	5,427
VoiceOver Designated	71,040	268,398	(224,133)	18,572	133,877
Development Fund	5,000	–	–	–	5,000
	<u>86,238</u>	<u>393,645</u>	<u>(335,191)</u>	<u>–</u>	<u>144,692</u>

##### General Funds

The unrestricted, 'free reserves' of the Charity

##### Designated - Fixed Assets

Represents the net book value of the Charity's tangible Fixed Assets. Depreciation is charged to the fund and additions are transferred to it.

##### VoiceOver Interpreting

A small social enterprise currently operating as part of the organisation. Any surpluses will be used in furtherance of the charity's community work.

##### Development Fund

Designated fund for developments such as strategy development

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# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 21. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
BBC - Children in Need	–	25,359	(25,359)	–	–
People's Health Trust	–	–	–	–	–
GCC Glasgow	–	–	–	–	–
Communities Fund	–	35,058	(35,096)	38	–
Cycling UK	–	8,754	(8,754)	–	–
Comic Relief	–	45,232	(45,232)	–	–
Glasgow Digital Inclusion Fund	–	–	–	–	–
New Scots Integration Fund	–	–	–	–	–
Virgin Money	1,381	12,651	(14,032)	–	–
Glasgow Life	–	5,688	(4,118)	–	1,570
Food For All	–	63,326	(76,722)	13,396	–
ESOL Project	–	22,652	(22,652)	–	–
Scottish Government - Connected Communities	–	–	–	–	–
National Lottery Improving Lives	–	60,910	(70,381)	9,471	–
Engineers Without Borders - Partnership Project	–	–	–	–	–
JHT Charitable Trust	–	–	–	–	–
Refugee Festival Event	–	–	–	–	–
Community Events	2,000	1,800	(2,246)	500	2,054
GCC Area Partnership	–	2,570	(2,570)	–	–
Radio Clyde Cash for Kids	–	–	–	–	–
Postcode Lottery Trust	–	13,414	(13,414)	–	–
Access to Justice Foundation	–	9,252	(9,252)	–	–
Paths for All	–	22,089	(22,098)	9	–
Corra Foundation	–	–	–	–	–
Xmas Fund	–	6,296	(6,296)	–	–
National Lottery - Awards for All (Bike Library)	–	9,914	(10,108)	194	–
Scottish Government - Ending Destitution	–	–	–	–	–
Together	–	24,342	(14,543)	–	9,799
Awards for All Advocacy	–	5,244	(5,244)	–	–
Alliance Self Management fund	–	1,389	(1,389)	–	–
ORP Foundation	–	2,386	(2,386)	–	–
Food Support – Pantry	–	24,446	(6,964)	–	17,482
Food Support Destitution	–	8,367	(3,180)	–	5,187
SCVO Device Fund	–	6,938	(510)	(4,129)	2,299
Galgael	–	–	(551)	980	429
Glasgow Community Health and Wellbeing	–	9,964	(9,964)	–	–
Scottish Government – Connected Communities	–	22,987	(22,987)	–	–
	<u>3,381</u>	<u>451,028</u>	<u>(436,048)</u>	<u>20,459</u>	<u>38,820</u>

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 21. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
BBC - Children in Need	–	28,982	(28,982)	–	–
People's Health Trust	–	3,145	(3,145)	–	–
GCC Glasgow Communities Fund	–	33,389	(33,389)	–	–
Cycling UK	–	8,101	(8,101)	–	–
Comic Relief	–	27,589	(27,589)	–	–
Glasgow Digital Inclusion Fund	–	3,000	(3,000)	–	–
New Scots Integration Fund	–	33,002	(33,002)	–	–
Virgin Money	–	16,192	(14,811)	–	1,381
Glasgow Life	14,371	2,000	(16,371)	–	–
Food for All	–	39,794	(39,794)	–	–
ESOL Project	1,809	–	(1,809)	–	–
Scottish Government – Connected Communities National Lottery – Improving Lives	–	64,970	(64,970)	–	–
Engineers without Borders – Partnership Project	–	3,600	(3,600)	–	–
JHT Charitable Trust	–	1,000	(1,000)	–	–
Refugee Festival Event	–	500	(500)	–	–
Community Events	–	2,000	–	–	2,000
GCC Area Partnership	–	3,920	(3,920)	–	–
Radio Clyde Cash for Kids	–	6,750	(6,750)	–	–
Postcode Lottery Trust	–	11,301	(11,301)	–	–
Access to Justice Foundation	–	980	(980)	–	–
Paths for All	–	5,250	(5,250)	–	–
Corra Foundation	–	1,109	(1,109)	–	–
Xmas Fund	–	–	–	–	–
National Lottery – Awards for All (Bike Library)	–	–	–	–	–
Scottish Government – Ending Destitution Together	–	–	–	–	–
Awards for All Advocacy	–	–	–	–	–
Alliance Self Management Fund	–	–	–	–	–
ORP Foundation	–	–	–	–	–
Food Support – Pantry	–	–	–	–	–
Food Support Destitution	–	–	–	–	–
SCVO Device Fund	–	–	–	–	–
Galgael	–	–	–	–	–
Glasgow Community Health and Wellbeing	–	–	–	–	–
Scottish Government – Connected Communities	–	–	–	–	–
	<u>16,180</u>	<u>321,520</u>	<u>(334,319)</u>	<u>–</u>	<u>3,381</u>



# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 21. Analysis of charitable funds *(continued)*

BBC Children in Need - Funds towards supporting and expanding our Homework Club

People's Health Trust - Funding for staff costs, project delivery and participation costs relating to our strategy group

GCC Glasgow Community Fund –inclusive volunteering project.

Cycling UK – Mossheights Cycles (bike library)

Comic Relief – Core funding

Glasgow Digital Inclusion Fund – Support digital inclusion assistant and training of digital champions.

New Scots Integration Fund – Outreach casework project, providing asylum advice and advocacy in partnership with Cranhill Development Trust.

Virgin Money – Staffing costs for advice & advocacy team supporting casework and food support activities.

Glasgow Life – Supported ESOL provision including initiating a conversation café.

Food for All – Staffing and participants costs for participatory action work with experts by experience in relation to food insecurity.

ESOL Project – Supported provision of ESOL classes

Scottish Government – Connected Communities - supporting Men's/Women's Group staffing and activities/costs

National Lottery – Improving Lives - staffing costs of Advice & Advocacy Service

Engineers without borders – partnership project - contributions towards staff time as lead partner

JHT Charitable Trust - pantry vouchers

Refugee Festival Event - funds to organise an event for Refugee Festival Scotland

Community Events - funds awarded for community celebration event

GCC Area Partnership - funds awarded for Samba Drumming Group

Radio Clyde Cash for Kids - funds redistributed to families in need via vouchers

Postcode Lottery Trust - funds awarded to cover core costs allocated against salaries and overheads

Paths for All - funding for bus tickets, support for bike library and staffing costs

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 21. Analysis of charitable funds *(continued)*

Corra Foundation - winter hardship fund - distribution of food vouchers

Xmas Fund - to fund Xmas activities for community members

National Lottery Awards for All – Bike Library staffing costs

Scottish Government – Ending Destitution Together (participatory action research project working with SG on their ending destitution together strategy)

Awards for All advocacy - salary costs for an advocacy worker

Alliance Self Management fund providing wellbeing group support

ORP Foundation for homework club activities and overheads

Food Support – Pantry to provide community members with access to local community food pantries (we pay the membership fees for those on asylum support)

Food Support – Destitution providing 1 off emergency supermarket vouchers for individuals experiencing destitution

SCVO Device Fund - purchase of devices to lend out to user

Galgael (and why expenditure has been allocated to this fund but there is no income) so Galgael money was put into core, but we had split off for expenditure for ease of updating the staff member how much had been spent. it is for our women's group

Glasgow Community Health and Wellbeing was awarded to help improve the mental wellbeing of adults in the city

Scottish Government – Connected Communities - supporting Men's/Women's Group staffing and activities/costs

# Govan Community Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	14,000	–	14,000
Current assets	202,749	165,070	367,819
Creditors less than 1 year	(28,830)	(126,250)	(155,080)
<b>Net assets</b>	<u>187,919</u>	<u>38,820</u>	<u>226,739</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,427	–	5,427
Current assets	164,599	253,916	418,515
Creditors less than 1 year	(25,334)	(250,535)	(275,869)
<b>Net assets</b>	<u>144,692</u>	<u>3,381</u>	<u>148,073</u>

#### 23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>266,459</u>	<u>(94,995)</u>	<u>171,464</u>

#### 24. Related parties

No transactions were entered into with Related Parties in the year that are required to be disclosed under the terms of FRS102 Section 1A.

#### 25. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

# **Govan Community Project**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# Govan Community Project

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	11,894	9,164
Food Distribution Donations	–	4,070
Destitution Grants and Donations	8,497	–
Pantry Grants and Donations	24,316	–
Gift Aid Income	46	–
Project Donations	95	–
Equalities Fund	22,987	24,946
BBC Children in Need	25,259	28,482
Other Small Grants	67,820	32,666
Comic Relief Grant	53,232	27,589
GCC Glasgow Communities FUnd	35,058	33,389
Cycling UK	8,754	8,101
SCVO (Device Fund)	6,938	–
Fair food fund	63,326	39,794
Robertson Trust (unrestricted)	29,700	31,050
Postcode Lottery Trust	13,414	11,301
GCC Area Partnership	2,570	3,920
New Scots Integration Fund	–	33,002
National Lottery - Improving Lives	60,910	64,972
Virgin Money Community Anchor	12,651	16,192
The Blue Thread (unrestricted)	25,000	25,000
The Oak Foundation	120,000	50,000
Glasgow Community Health and Wellbeing	9,964	–
National Lottery Awards for All - Bike Library Project	9,914	–
Xmas Support	4,175	–
Alliance self management fund	1,389	–
Orp Foundation	2,386	–
Scottish Government - Ending Destitution Fund	24,342	–
	<u>644,637</u>	<u>443,638</u>
<b>Other trading activities</b>		
VoiceOver Translation Services	<u>352,340</u>	<u>268,360</u>
<b>Other income</b>		
Other Income	<u>6,970</u>	<u>3,167</u>
<b>Total income</b>	<u><u>1,003,947</u></u>	<u><u>715,165</u></u>

# Govan Community Project

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Interpreting Services	235,920	179,159
<b>Expenditure on charitable activities</b>		
Purchases	274	–
Wages and salaries	394,635	289,458
Employer's NIC	19,892	14,079
Pension costs	5,471	4,873
Rent	11,583	19,030
Rates and water	3,626	267
Light and heat	3,126	800
Repairs and maintenance	7,529	–
Insurance	2,049	1,330
Other establishment	2,151	6,224
Other motor/travel costs	24,574	7,966
Legal and professional fees	18,073	2,570
Telephone	14,538	16,091
Other office costs	616	–
Depreciation	2,781	1,781
Other interest payable and similar charges	–	194
Marketing	3,089	3,365
Staff Training	9,971	1,890
Seasonal Staff	17,711	4,187
Volunteer Staff	2,541	821
Payroll Fees	3,146	3,040
Staff Travel	1,663	374
Drop-ins Food & Activities	4,098	1,814
Events & Activities	28,182	14,950
Printing & Stationery	1,526	914
Accountancy Support	4,503	4,920
Postage	131	210
Irrecoverable VAT	10,506	5,797
IT & Equipment	15,020	13,826
Community Flat Rental	3,125	2,948
Bank Charges	181	126
Database	7,368	4,653
Memberships & Subscriptions	6,013	4,929
Food Distribution	9,964	33,786
PEE Equipment	–	739
Support	2,048	–
Bicycle Expenses	7,232	2,543
External Project Costs	15,915	12,356
Gym Memberships	–	7,500
Fundraising Fees	144	–
Carried Forward	664,995	490,351

# Govan Community Project

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

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	2024 £	2023 £
Brought forward	664,995	490,351
Xmas Support	3,006	—
Destitution Vouchers	7,201	—
Childcare	1,591	—
Moving Costs	12,568	—
	<u>689,361</u>	<u>490,351</u>
<b>Total expenditure</b>	<u>925,281</u>	<u>669,510</u>
<b>Net income</b>	<u>78,666</u>	<u>45,655</u>

