

**Registered number: SC206250**

**Charity number: SC003758**

**Greater Easterhouse Supporting Hands Limited  
( A company limited by guarantee)**

**Report and Financial Statements  
For the year ended 31 March 2022**

**Greater Easterhouse Supporting Hands Limited**

**REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2022**

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**Appendix 1**

Summary of Income and Expenditure

**Greater Easterhouse Supporting Hands Limited**

**COMPANY INFORMATION**

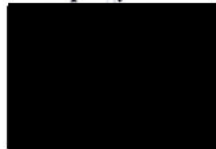
**Registered Office:**

**1 Redcastle Square  
Garthamlock  
Glasgow G33 5EG**

**Registered Number:**

**SC206250**

**Company Secretary:**



**Directors:**




**Trustees**



**Chairperson**

**Independent Examiner:**

 **Certified Practising Accountants  
249 Govan Road  
Glasgow G51 1HJ**

## **Greater Easterhouse Supporting Hands Limited**

### **DIRECTORS REPORT**

The directors present their annual report with the financial statements of the company for the year ended 31 March 2022.

#### **Principal Activities:**

The principle activity of the company in the year under review was to ensure the effective management of Greater Easterhouse Supporting Hands for the benefit of disabled people and related local community groups within the greater Easterhouse catchment area.

#### **Financial Information:**

The company is carrying forward un-restricted reserve of £25,172 as detailed on page 6.

#### **Reserves Policy:**

The level of reserves held in each fund is shown on page 6.

The G.E.S.H. Board of Directors agreed at their meeting that a formal policy on reserves should be adopted. The aim of the policy is to help achieve a level of financial stability and to demonstrate G.E.S.H.'s commitment to good financial management and accountability.

The Management Committee have agreed that a level of free reserves sufficient for two months core running costs i.e., 2 months Staff Remuneration and Overheads should be held. The level of reserves required will be calculated and set annually and agreed as part of the Annual Budget. Actual free reserves held against 'target' amount will be reported on annually as part of the Management Accounts.

#### **Plans for future periods:**

The directors aim to increase the numbers of people accessing the facilities of the project year on year.

#### **Directors:**

The directors of the company in office during the year were as follows:



In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant information of which the company's independent examiner is aware of, and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the company's independent examiner is aware of that information.

Honorary member of Trustees:



## **Greater Easterhouse Supporting Hands Limited**

### **Director appointment, induction and training:**

Directors are appointed in accordance with the Memorandum and Articles of Association

Directors, on induction, are given an induction session by various members of the board and senior management.

Director training is ongoing.

### **Directors' responsibilities:**

Company law requires the directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the company and the profit or loss of the company from that period. In preparing those financial statements, the directors are required to:

Select suitable accounting policies and then apply them consistently.

Make judgements and estimates that are reasonable and prudent.

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner:**

A resolution to appoint [REDACTED] Certified Practising Accountant as independent examiner will be put to the members at the annual general meeting.

### **Small Company Special Provisions**

The above report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board:

[REDACTED]

Date:

1/12/23 .



## **Greater Easterhouse Supporting Hands Limited**

### **Independent Examiner's Report to the Management Committee of G.E.S.H.**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on the following pages.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts as required under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- To follow the procedures laid down in the general Directions under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.


#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Account (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 seeks explanations from the 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 the course of 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 comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

  
Certified Practising Accountant  
Audon Ltd  
249 Govan Rd Glasgow  
G51 1HJ

**Greater Easterhouse Supporting Hands Limited**  
**Statement of Financial Activities**  
**Income and Expenditure Account for the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	31/03/2022	31/03/2021
	£	£	£	£
<b>INCOME</b>				
Income from investments	-	-	-	-
Gross income from charitable activities	-	-	-	81
Grants received and receivable	89,855	-	89,855	165,493
Donations received and receivable	4,895	-	4,895	-
Other income				
<b>TOTAL INCOME</b>	94,750	-	94,750	165,574
<b>EXPENDITURE</b>				
Expenses of charitable activities	2,000	-	2,000	-
Publicity Expenses	-	-	-	-
Administrative costs	98,420	-	98,420	114,073
Remuneration of Independent Examiner	350	-	350	350
Other expenditure				
<b>TOTAL EXPENDITURE</b>	100,770	-	100,770	114,423
<b>SURPLUS/(DEFICIT) FOR YEAR</b>	-6,020	-	-6,020	51,151
Balance brought forward at 1 April 2021	31,192	-	31,192	31,192
Balance carried forward 31 March 2022	25,172		25,172	25,172

All of the charity's operations are classed as continuing.

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**Greater Easterhouse Supporting Hands Limited**  
**Balance Sheet as at 31 March 2022**

	At 31/03/2022 £	At 31/03/2021 £
<b>Fixed Assets</b>	12,343	14,422
<b>Current Assets</b>		
Stocks	-	-
Debtors	-	-
Cash at Bank and in Hand	36,743	46,022
	49,086	60,444
<b>Less: Creditors-amounts falling due within one year</b>	1,710.00	4,251
<b>NET CURRENT ASSETS</b>	35,033	41,771
<b>Total Assets less Current Liabilities</b>	47,376	56,192
<b>Less: Creditors-amounts falling due after one year</b>	20,650	25,000.00
<b>NET ASSETS</b>	£ 25,171	£ 31,192
Represented by:-		
<b>Funds</b>		
Unrestricted- General Fund	25,171	31,192
Restricted	-	-
	£ 25,171	£ 31,192

For the year ended 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.



Responsibilities of directors/trustees:

- a) The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act-however in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 the accounts have been examined by an independent examiner whose report appears on page 4.
- b) The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and were approved by the Board of Directors on 6 July 2018 and signed on its behalf by:

A large black rectangular box redacting the signature of the Secretary.

Secretary

**Greater Easterhouse Supporting Hands Limited**  
**Detailed Income and Expenditure Account for the Year Ended 31 March 2022**

Income	31/03/2022 £	31/03/2022 £	31/03/2021 £	Expenditure	31/03/2022 £	31/03/2022 £	31/03/2021 £
<b>Charitable Activities-</b>				<b>Charitable Activities-</b>			
Canteen Sales	-			- Bar Purchases	-		-
Function Hall lets	-			- Function and Letting Expenses	-		-
Functions	-			- Bingo Expenses	-		-
Bar Income	-			81 Caravan Expenses	-		-
Bingo Income	-			- Blackpool Expenses	-		-
Caravan	-			- Disco Expenses	-		-
Blackpool Trip	-			- Licences and Subscriptions	-		-
Vending Machine Income	-			- Canteen and Vending	-		-
Disco Income	-			- Arts project	-		-
Snooker and Pool	-			- Fundraising Expenses	-		-
Telephone Income	-			- Purchases	-		-
Community Service Contract	-						
Bus Income	-						
				<b>Publicity Expenses -</b>			
				81 Hospitality	-		-
				Advertising Costs	-		-
<b>Investment Income-</b>							
Interest received	-						
				<b>Administrative Costs -</b>			
				Cleaning	103		1,000
<b>Grants -</b>				Wages and NIC	41,653		63,932
GCC	21,600			Vehicle Expenses	2,989		-
The Robertson Trust	-			- Heat and Light	18,600		13,980
Scvo	-			- Telephone & Internet	-		801
GHA	-			20,041 Community Service Charges	-		-
Gov Grants	29,995			- Bank Charges	530		351
				130,848 Rent,Rates and insurance	7,496		3,970
				Postage, Printing and Stationery	216		903
				Professional Fees	8,880		4,144
	51,595	51,595		150,889 Repairs and Renewals	7,832		16,415
				Depreciation	2,078		2,381
				Gifts	362		-
				Software	170		300
				Service charges	686		1,239
				Staff Training & Welfare	360		-
				Subscriptions	1,560		530
				Travel and subsistence	96		-
				Entertaining			-
<b>Donations Received -</b>					93,611	93,611	109,946
<b>Other Income-</b>							
Other Income-	38,260						
Memberships	-						
Donations	4,895			14,604 <b>Independent Examiners Remuneration-</b>			
Fundraiser	-						
Miscellaneous	-				350	350	350
	43,155	43,155		14,604 <b>Other Expenditure -</b>			
				Donations	-		-
				Sundry expenses	655		-
				Members outings	-		-
				Members/Volunteers Expenses	6,246		4,128
					6,901	6,901	4,128
						100,862	114,424
				<b>Surplus/Deficit for Period</b>		-6,112	51,150
	£	94,750	165,574		£	94,750	165,574

## **Greater Easterhouse Supporting Hands Limited**

### **Notes to the Financial Statements for the year ended 31 March 2022**

#### **1. Accounting Policies**

##### **Accounting Convention**

The financial statements have been prepared in accordance with applicable accounting standards under the historical cost convention and Statement of Recommended Practice for Charities.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is reviewed by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when recoverable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### **Resources expended**

Expenditure is recognised on an accrual basis as a liability incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor areas, per capita or estimated usage.

##### **Cash Flow**

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected life, as follows:

Plant/Fitt & Equipment	25% Reducing Balance
Leasehold Improvements	4% Straight Line
Mini Bus	15% Reducing balance

## Stock

Stock is valued at the lower of cost and net realisable value.

## 2. Tangible fixed assets

	<u>Leasehold Improvements</u>	<u>Plant/Fitt &amp; Equipment</u>	<u>Caravan &amp; Mini Bus</u>	<u>Total</u>
<b>Cost:</b>				
At 01.04.21	32,812	97,310	21,089	151,211
<b>Additions</b>				
<b>Disposals</b>				
At 31.03.22	32,812	97,310	21,089	151,211
<b>Depreciation:</b>				
At 01.04.21	23,294	94,394	19,104	136,792
<b>Eliminated on disposal</b>				
<b>Charge for year</b>	1,058	720	300	2,078
At 31.03.22	22,236	93,674	18,804	134,714
<b>Net book values:</b>				
At 31.03.22	10,576	3,636	2,285	16,497
At 31.03.21	9,518	2,916	1,985	14,419

Greater Easterhouse Supporting Hands Limited-Notes to the financial statements y.e.31.03.2022

## 3. Debtors

2022

2021



	£	£
Prepayments	-	-
Other Debtors	-	-
	<u>-</u>	<u>-</u>

4. Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued Charges	-	-
Deferred Income	-	-
Other Creditors	1,710	4,251
	<u>-</u>	<u>9,406</u>

5. Accumulated fund movements

Movement on accumulated fund during the year:

	Unrestricted funds £	Restricted Funds £	2022 Total £	2022 Total £
Opening Balance at 01.04.21	31,192	-	31,192	31,192
Surplus/(Deficit) for year	-6,020	-	-6,020	-6,020
Closing Balance at 31.03.22	<u>25,172</u>	<u>-</u>	<u>25,172</u>	<u>25,172</u>

6. Commitments & Contingent Liabilities

The trustees confirm that there are no material commitments, guarantees or contingent liabilities at the date of the balance sheet.

7. Employee emoluments

	2022 £	2021 £
Total emoluments	<u>39,886</u>	<u>60,988</u>
Average number of employees	<u>4</u>	<u>4</u>