

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2026
for
Glasgow East Alcohol Awareness Project**



Brett Nicholls Associates
Herbert House
24 Herbert Street
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G20 6NB

Glasgow East Alcohol Awareness Project

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Glasgow East Alcohol Awareness Project

Reference and Administrative Details for the Year Ended 31 March 2026

TRUSTEES	J A Strange (Chair) J Gillespie (Vice Chair) K C Ching McKeown (Treasurer) A Ford (Secretary) L Degnan (resigned 28.10.25) J O'prey (resigned 28.10.25)
COMPANY SECRETARY	A Ford
REGISTERED OFFICE	51 Tondra Place Easterhouse Glasgow Strathclyde G34 9AX
REGISTERED COMPANY NUMBER	SC204834 (Scotland)
REGISTERED CHARITY NUMBER	SC029951
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Clydesdale Bank 47 Main Street Baillieston G69 6SQ

Glasgow East Alcohol Awareness Project

Report of the Trustees for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objective and principal activity are to "Reduce the harm associated with the use and misuse of alcohol in the East of Glasgow".

The main activities of the company for the year continued to focus on the treatment and prevention of alcohol problems.

The strategies employed to assist the company to meet this objective include the following:

1. To provide a range of services to address the potential problems related to alcohol use and misuse.
2. Focus on prevention and educational work with young people in the community and local schools to limit the harm that comes with alcohol.
3. Provide a confidential counselling service to anyone concerned about their own or another's alcohol use, not only for the individual but also for their family, friends and the wider community of East Glasgow.
4. To support individuals in recovery from alcohol issues by providing access to volunteering opportunities within the project.
5. Provide group work to those affected by alcohol issues.
6. Provide access to Peer Support for individuals in early stage recovery from alcohol.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main services provided by the company are counselling, prevention and education, Peer support, & group work.

Counselling: Individual Adult & Young persons, Couple and Families counselling

The counselling team is based in the company's main office but also makes use of counselling locations located throughout East Glasgow. It provides free, confidential one to one alcohol counselling to anyone from the age of twelve who has concerns about their own or another's alcohol use. It is staffed by two paid counsellors and a number of voluntary counsellors. During the last year our counselling has been delivered via telephone and Zoom calls as well as face to face counselling. We have been fortunate to be offered a counselling room on a Tuesday at the new Parkhead Hub where our counsellor provides Cognitive Behavioural therapy to clients referred by Social Work and Community Links. We continued to receive regular referrals from partner agencies and through our www.geaap.org web portal.

Prevention and Education

The prevention team is based in the company's main office but operates throughout the East of Glasgow. It is staffed by one full-time worker and one part-time worker as well as volunteers. Their main areas of work include the provision of GEAAP's award winning alcohol awareness programme, Young Booze Busters, to local primary schools in the East of Glasgow. This year we have also had inputs of alcohol and drug awareness to a number of secondary schools. It also provides group work sessions to local youth organisations and provides alcohol awareness training to statutory and voluntary organisations. This service also administers our website for young people www.youngboozebusters.com. This site allows young people to learn about alcohol and other drugs whilst having the opportunity to win prizes.

Peer Support

This service recruits and trains individuals with lived experience of recovery from alcohol issues, enabling them to volunteer as Peer Mentors supporting other individuals in the community in early-stage recovery from alcohol to access initiatives and services that would otherwise be beyond their reach. Over the last year our Community Links Worker has provided direct support, helping people to attend activities in person, accompany service users to attend hospital and other appointments, as well as providing online support via telephone and Zoom calls. Our Community Links Worker has also given talks in prisons and has promoted the service at Community Network events. We run a successful group work programme two days per week, Tuesdays and Thursdays delivering a range of interventions and social activities.

Glasgow East Alcohol Awareness Project

Report of the Trustees for the Year Ended 31 March 2026

FINANCIAL REVIEW

Financial Review

Against a backdrop of limited resources and insecurities over funding we were pleased to secure a further three years funding from Glasgow City Council's Community Fund for the core services of management, administration, counselling and prevention and education.

We have also been successful in securing financial donations to the company from other private companies, both within Glasgow and at a national level.

In the year ended 31 March 2026 the charity generated a net surplus of £29,343 (2025: deficit £12,398). At 31 March 2026, reserves stood at £154,107 (2025: £124,764) with £145,871 of these being unrestricted (2025: £110,819). This is comprised of £122,311 (2025: £85,237) in the charity's general fund, £2,226 (2025: £2,730) representing the book value of the charity's fixed assets and £21,334 (2025: £22,852) in the Sustainable Recoveries unrestricted fund.

Principal funding sources

Aside from income generated by training activities and general requests for funding support from a wide range of private companies, the principal funding source for the company is currently by way of a grant from Glasgow City Council's Community Fund. Alongside this we receive funding from a range of funders such as The National Lottery, Garfield Weston Foundation, Robertson Trust, Bank of Scotland Foundation and Trusthouse Charitable foundation.

Investment policy

The company currently operates three bank accounts all of which are interest generating. Given the present climate of insecurity around funding the third of these accounts is our reserve account. All interest generated in the other accounts is transferred into this reserve account monthly. This reserve account is an instant access account. The Board have decided we should have access to this reserve at short notice should the need arise.

Reserves policy

The policy is to hold a level of reserves to generate a return sufficient to meet the Company's annual administration expenses and three months of staff costs, for the year ended 31 March 2026 this equalled £92,706.

At 31 March 2026, general reserves stood at £122,311 (2025: £85,237), the trustees are therefore satisfied that the reserves policy is being met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is limited by guarantee, governed by its Memorandum and Articles of Association and has obtained permission from the Registrar of Companies to omit the word "Limited" from the company name. The company was granted charitable status by OSCR. The company's charity number is SC029951.

Recruitment and Appointment of Management Board Members

The directors of the company are elected annually at the Annual General Meeting. Directors serve for a period of one year and must be re-elected at the next AGM.

Directors must be residents of the East area of Glasgow.

Due to the nature of alcohol related issues much of the charity's work focuses upon people who are vulnerable due to alcohol use and misuse. The Management Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the Board. The charity seeks to recruit onto the Board ex-service users who have overcome their own alcohol issues and are willing to become members of the Management Board and use their own experience to assist the charity.

The Board can call upon the expertise of business and health advisers from various local organisations and projects such as GCVS & SCVO.

Glasgow East Alcohol Awareness Project

Report of the Trustees for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The company has a Management Board of up to twelve directors. They hold a minimum of ten Board meetings per year. At present the Board has four directors serving.

A scheme of delegation is in place. The day-to-day responsibility for the provision of the company's services rests with the Project Manager. The Project Manager is responsible for ensuring that the company delivers the services specified and that key performance indicators are met. They are also responsible for the operational management of the company and provides individual supervision to the staff team ensuring that the team continue to develop their skills and working practices in line with good practice.

Induction and training of board members

Most new directors are already familiar with the practical work of the charity having been either ex-service users or having spent some time volunteering with the charity and attending meetings arranged by the Board.

New Board members are invited and encouraged to attend a series of short induction sessions with the Project Manager (of no more than an hour) to familiarise them with the work of the charity and introduce them to staff members. They are provided with an information pack, which gives information on the philosophy of the company, promotional information on the company and a copy of the latest published accounts along with the memorandum and articles of association.

Training for board members is provided in house and by the GCVS and covers topics such as rules and responsibilities of Board members, generic management skills, financial management, handling grievances as well as any other topic identified by Board members.

Key management remuneration

In the opinion of the trustees the key management personnel are the directors who give their time freely and the project manager, total employer costs relating to this post in 2025-26 were £42,955 (2025: £43,256).

Related parties

In so far as it is complementary to the company's objects, the company is guided by both local and national policy. At a national level the company is guided by the Scottish Executive's Alcohol Action Plan. At a local level the company is guided by Glasgow's Alcohol & Drug partnership. The company is also a member of and well represented on various groups in the area such as North East Glasgow's Vulnerability sub group and the East Community Addictions Forum. The representation of local organisations within these groups has proved invaluable to the company in establishing and improving links within the community and identifying relevant policy developments.

Members of the Management Board

The members of the management board who are directors of the company and who have served during the year of this report are set out below.

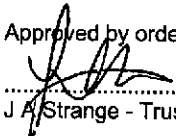
John Strange - Chair
Jeanette Gillespie - Vice Chair
Angela Ford - Secretary
Jacqueline O'prey - Director
Laura Degnan - Director - Resigned 28/10/25
Kit Ching - Director - Resigned 28/10/25

The Committee members retire and being eligible offer themselves for re-election at the forthcoming Annual General Meeting.

Risk management

The members implemented a risk management strategy, which monitors and assesses the major risks to which they are exposed. This comprised an annual review of the risks the company may face; the establishment of systems and procedures to mitigate those risks identified in the risk assessment and; the implementation of procedures designed to minimise any potential impact on the company should any of those risks materialise.

Approved by order of the board of trustees on **2-06-26** and signed on its behalf by:


.....
J A Strange - Trustee

**Independent Examiner's Report to the Trustees of
Glasgow East Alcohol Awareness Project**

I report on the accounts for the year ended 31 March 2026 set out on pages six to fifteen.

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 (as amended). 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.



David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 8 June 2026

Glasgow East Alcohol Awareness Project

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	85,305	208,398	293,703	291,901
Other trading activities	3	1,245	-	1,245	944
Investment income	4	2,725	-	2,725	4,267
Other income	5	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>5,000</u>
Total		<u>99,775</u>	<u>208,398</u>	<u>308,173</u>	<u>302,112</u>
EXPENDITURE ON					
Charitable activities	6				
Treatment and prevention of alcohol problems		<u>64,723</u>	<u>214,107</u>	<u>278,830</u>	<u>314,510</u>
NET INCOME/(EXPENDITURE)		<u>35,052</u>	<u>(5,709)</u>	<u>29,343</u>	<u>(12,398)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>110,819</u>	<u>13,945</u>	<u>124,764</u>	<u>137,162</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>145,871</u></u>	<u><u>8,236</u></u>	<u><u>154,107</u></u>	<u><u>124,764</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

Glasgow East Alcohol Awareness Project

**Balance Sheet
31 March 2026**

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	13	2,226	2,730
CURRENT ASSETS			
Debtors	14	10,671	6,546
Cash at bank and in hand		<u>143,490</u>	<u>117,768</u>
		154,161	124,314
CREDITORS			
Amounts falling due within one year	15	(2,280)	(2,280)
NET CURRENT ASSETS		<u>151,881</u>	<u>122,034</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		154,107	124,764
NET ASSETS		<u>154,107</u>	<u>124,764</u>
FUNDS	17		
Unrestricted funds		145,871	110,819
Restricted funds		<u>8,236</u>	<u>13,945</u>
TOTAL FUNDS		<u>154,107</u>	<u>124,764</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

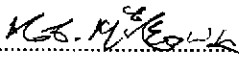
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2-06-26 and were signed on its behalf by:


K C Ching McKeown - Trustee

The notes on pages 8 to 15 form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2026**

1. ACCOUNTING POLICIES

General information

Glasgow East Alcohol Awareness Project Limited ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC029951) on 10 March 2000. Its registered address is 51 Tronda Place, Easterhouse, Glasgow, G34 9AX.

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound. There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Tangible fixed assets

All assets costing more than £500 are capitalised and valued at historic cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Glasgow East Alcohol Awareness Project

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Office & Other Equipment	-	33% on cost
Improvements to Property	-	10% on cost

Taxation

Glasgow East Alcohol Awareness Project is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2026 £	2025 £
Donations	305	574
Grants	<u>293,398</u>	<u>291,327</u>
	<u>293,703</u>	<u>291,901</u>

Grants received, included in the above, are as follows:

	2026 £	2025 £
Bank of Scotland Foundation	50,000	51,050
The Robertson Trust	28,000	28,000
Glasgow Communities Fund	157,184	157,184
Garfield Weston	20,000	-
The Wood Foundation	-	3,000
Trusthouse Foundation	23,214	22,093
Postcode Community Lottery	<u>15,000</u>	<u>30,000</u>
	<u>293,398</u>	<u>291,327</u>

Glasgow East Alcohol Awareness Project

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	1,135	944
School books	110	-
	<u>1,245</u>	<u>944</u>

4. INVESTMENT INCOME

	2026	2025
	£	£
Bank interest received	<u>2,725</u>	<u>4,267</u>

5. OTHER INCOME

	2026	2025
	£	£
Employment Allowance	<u>10,500</u>	<u>5,000</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Treatment and prevention of alcohol problems	<u>260,995</u>	<u>17,835</u>	<u>278,830</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	221,824	213,747
Staff Travel & Expenses	865	574
Advertising & Publicity	2,340	14,357
Consultancy & Professional Fees	5,400	1,765
Equipment & Materials	1,861	3,428
Groupwork	5,711	5,927
Membership Fees	568	489
Prevention Education	3,220	9,539
Repairs & Maintenance	2,689	4,957
Service User Expenses	2,806	2,867
Stationery & Postage	3,882	3,525
Telephone & Internet	3,256	2,909
Training	580	742
Travel & Volunteer Expenses	4,394	5,343
Counselling Costs	1,095	-
Garden	-	25,634
Depreciation	504	504
	<u>260,995</u>	<u>296,307</u>

Glasgow East Alcohol Awareness Project

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

8. SUPPORT COSTS

	Management £	Finance £	Totals £
Treatment and prevention of alcohol problems	<u>14,542</u>	<u>3,293</u>	<u>17,835</u>

Support costs, included in the above, are as follows:

	2026 £	2025 £
Insurance	1,247	1,259
Rent	12,900	12,900
Retirement gift	395	-
Bank charges	-	61
Preparation and Independent Examination of accounts	1,920	2,610
Payroll Fees	<u>1,373</u>	<u>1,373</u>
	<u>17,835</u>	<u>18,203</u>

9. NET INCOME/(EXPENDITURE)

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

	2026 £	2025 £
Depreciation - owned assets	<u>504</u>	<u>504</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

11. STAFF COSTS

	2026 £	2025 £
Wages and salaries	193,026	191,522
Social security costs	22,949	16,388
Other pension costs	<u>5,849</u>	<u>5,837</u>
	<u>221,824</u>	<u>213,747</u>

The average monthly number of employees during the year was as follows:

	2026	2025
Project Staff	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	84,624	207,277	291,901
Other trading activities	944	-	944
Investment income	4,267	-	4,267
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>94,835</u>	<u>207,277</u>	<u>302,112</u>
EXPENDITURE ON			
Charitable activities			
Treatment and prevention of alcohol problems	<u>101,593</u>	<u>212,917</u>	<u>314,510</u>
NET INCOME/(EXPENDITURE)	(6,758)	(5,640)	(12,398)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>117,577</u>	<u>19,585</u>	<u>137,162</u>
TOTAL FUNDS CARRIED FORWARD	<u>110,819</u>	<u>13,945</u>	<u>124,764</u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Office & Other Equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	<u>5,040</u>	<u>90,587</u>	<u>95,627</u>
DEPRECIATION			
At 1 April 2025	2,310	90,587	92,897
Charge for year	<u>504</u>	<u>-</u>	<u>504</u>
At 31 March 2026	<u>2,814</u>	<u>90,587</u>	<u>93,401</u>
NET BOOK VALUE			
At 31 March 2026	<u>2,226</u>	<u>-</u>	<u>2,226</u>
At 31 March 2025	<u>2,730</u>	<u>-</u>	<u>2,730</u>

Glasgow East Alcohol Awareness Project

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Payroll Account	<u>10,671</u>	<u>6,546</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Accrued expenses	<u>2,280</u>	<u>2,280</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	2,226	-	2,226	2,730
Current assets	145,925	8,236	154,161	124,314
Current liabilities	<u>(2,280)</u>	<u>-</u>	<u>(2,280)</u>	<u>(2,280)</u>
	<u>145,871</u>	<u>8,236</u>	<u>154,107</u>	<u>124,764</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	2,730	-	2,730	3,234
Current assets	110,369	13,945	124,314	135,668
Current liabilities	<u>(2,280)</u>	<u>-</u>	<u>(2,280)</u>	<u>(1,740)</u>
	<u>110,819</u>	<u>13,945</u>	<u>124,764</u>	<u>137,162</u>

17. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	85,237	35,556	1,518	122,311
Sustainable Recoveries	22,852	-	(1,518)	21,334
Designated Fixed Asset Fund	<u>2,730</u>	<u>(504)</u>	<u>-</u>	<u>2,226</u>
	110,819	35,052	-	145,871
Restricted funds				
Robertson Trust	4,372	3,279	-	7,651
National Lottery Community Fund - Groupwork	<u>9,573</u>	<u>(8,988)</u>	<u>-</u>	<u>585</u>
	<u>13,945</u>	<u>(5,709)</u>	<u>-</u>	<u>8,236</u>
TOTAL FUNDS	<u>124,764</u>	<u>29,343</u>	<u>-</u>	<u>154,107</u>

Glasgow East Alcohol Awareness Project

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,775	(64,219)	35,556
Designated Fixed Asset Fund	-	(504)	(504)
	99,775	(64,723)	35,052
Restricted funds			
Robertson Trust	28,000	(24,721)	3,279
Glasgow Communities Fund	157,184	(157,184)	-
National Lottery Community Fund - Groupwork	-	(8,988)	(8,988)
Trusthouse Foundation	23,214	(23,214)	-
	208,398	(214,107)	(5,709)
TOTAL FUNDS	<u>308,173</u>	<u>(278,830)</u>	<u>29,343</u>

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	88,764	(3,527)	85,237
Sustainable Recoveries	25,579	(2,727)	22,852
Designated Fixed Asset Fund	3,234	(504)	2,730
	117,577	(6,758)	110,819
Restricted funds			
Robertson Trust	1,385	2,987	4,372
National Lottery Community Fund - Groupwork	18,200	(8,627)	9,573
	19,585	(5,640)	13,945
TOTAL FUNDS	<u>137,162</u>	<u>(12,398)</u>	<u>124,764</u>

Glasgow East Alcohol Awareness Project

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,403	(67,930)	(3,527)
Sustainable Recoveries	30,432	(33,159)	(2,727)
Designated Fixed Asset Fund	-	(504)	(504)
	94,835	(101,593)	(6,758)
Restricted funds			
Robertson Trust	28,000	(25,013)	2,987
Glasgow Communities Fund	154,506	(154,506)	-
Glasgow Communities Fund (Sustainable Recovery)	2,678	(2,678)	-
National Lottery Community Fund - Groupwork	-	(8,627)	(8,627)
Trusthouse Foundation	22,093	(22,093)	-
	207,277	(212,917)	(5,640)
TOTAL FUNDS	<u>302,112</u>	<u>(314,510)</u>	<u>(12,398)</u>

18. RELATED PARTY DISCLOSURES

During the year there was £12,900 (2025: £12,900) rent paid to Trondra SCIO, a related party. Trondra SCIO and GEAAP share the same trustees. This was for provision of an office space and is considered at market rate. There were no outstanding balances at the year end (2025: £nil)

19. PURPOSE OF UNRESTRICTED FUNDS

General Fund - The unrestricted, free reserves of the charity

Sustainable Recoveries - Funds used for Community Link worker salary and running costs including service user expenses.

Designated Fixed Asset Fund - This represents the Net Book Value of the charity's tangible fixed assets

20. PURPOSE OF RESTRICTED FUNDS

Wheatley Solutions - Donation towards general running costs, used for Sustainable recovery.

National Lottery Community Fund - Groupwork - Funding to support women's group over two years.

Robertson Trust - 50% of salary costs of two counsellors.

Glasgow Communities Fund - Contribution towards salaries and running costs for GEAAP and Sustainable Recovery core services of Counselling, Prevention & Education, Administration and Management.

Trusthouse Foundation - 50% of salary costs of two counsellors.