

**The Pavillion (Greater Easterhouse)**  
**Report and Financial Statements**  
**for the year ended 31 March 2007**

**Charity number: SCO28534**  
**Company number: SC192851**

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## **The Pavillion (Greater Easterhouse)**

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## **The Pavillion (Greater Easterhouse)**

### **Legal and administrative information**

<b>Charity name</b>	The Pavillion (Greater Easterhouse)	
<b>Charity registration number</b>	SCO28534	
<b>Company registration number</b>	SC192851	
<b>Trustees</b>	Tracy Slaven	Chairperson (Appointed February 2007)
	Lorraine Fraser	Treasurer (Appointed February 2007)
	Margaret Pirrie	
	Maureen Loughran	
	Ian Pirrie	
	Patricia Aitken	(Resigned October 2006)
<b>Company secretary</b>	Mary Catherine Mulligan	
<b>Principal office and Registered office</b>	47 Aberdalgie Road Easterhouse Glasgow G34 9HX	
<b>Independent Examiners</b>	Alexander Sloan Chartered Accountants 144 West George Street Glasgow G2 2HG	

## **The Pavillion (Greater Easterhouse)**

### **Trustees' report for the year ended 31 March 2007**

The trustees present their report and the financial statements of the charity for the year ended 31 March 2007

#### **Trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees

The trustees serving during the year and since the year end are detailed on page 1

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Company is incorporated as a company limited by guarantee without a share capital. The Company is recognised as a Scottish Charity No. SCO28534. The company was established under a Memorandum of Association which sets out the objects and powers of the organisation and is governed under its Articles of Association.

##### **Appointment of Trustees**

Any member who has given notice of his/her willingness to accept appointment may be elected as a Director by the Company at an Annual General Meeting. The Directors may at any time appoint any member (providing he/she is willing to act) to be a Director, either to fill a vacancy or as an additional Director.

##### **Risk management**

The Directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate our exposure to the major risks.

#### **OBJECTIVES AND ACTIVITIES**

The objects of the Company are to provide, in the interests of social welfare, facilities for recreation and other leisure time occupation to disadvantaged young people resident within Greater Easterhouse with a view to improving their conditions of life and to promote and advance the education and skills of all kinds of the residents within the area.

#### **ACHIEVEMENTS AND PERFORMANCE**

The Pavillion is a youth project based in the Greater Easterhouse area. Its main aim is to provide a safe alcohol and drug free environment for young people aged 11-17 years and children aged 8-11 years, who reside within the Greater Easterhouse area, where they can socialise in a learning friendly environment. The Pavillion evolved from a centre in which young people attended on a drop in basis to a facility that offered a structured programme of events. We provide a wide variety of activities, including a wide range of physical activities and sports, art, music and multi media projects.

## **The Pavillion (Greater Easterhouse)**

### **Trustees' report for the year ended 31 March 2007**

The Pavillion Youth Cafe aims to

Provide a safe alcohol and drug free environment for children and young people aged 8 17 years who reside in Greater Easterhouse,

Empower young people to take responsibility for service provision and activities,

Increase young people inclusion in their communities,

Provide training, personal development and volunteering opportunities for young people and the community in Greater Easterhouse,

Reduce crime and vandalism in the area by providing positive diversionary activities,

Challenge the practice of territorialism

Over the past year the Pavillion has continued to make progress through attracting new members and establishing additional services to meet the needs of local young people

#### **Young Mens Project**

We recently established a group of young men aged 14 18 years old that are particularly socially excluded We engage with them through physical activity and are and music based projects Whilst delivering issue based work in partnership with the Greater Easterhouse Alcohol Awareness project on alcohol and drug misuse

#### **Services for children and young people with additional needs**

The Pavillion currently provides specialised smaller group activities for children aged 8 11 and for young people aged 11 17, with additional needs They participate in activities alongside children and young people who attend our mainstream services

This service provides an opportunity for local children with additional needs to socialise in their own area and with children of mixed abilities, with a view to integrating them into the Pavillions' mainstream services This also helps their social skills and personal development

#### **Healthy Lifestyles Project**

The Pavillion currently provides physical activity sessions and issue based workshops every Wednesday evening, for young people of secondary school age The physical activity sessions have included circuit training, visits to the gym and local sports centre and also swimming at the local pool The issue based work covers subjects such as alcohol and drug awareness, sexual health, healthy eating and personal safety This project will improve young people's personal development, health and increase their life skills

## **The Pavillion (Greater Easterhouse)**

### **Trustees' report for the year ended 31 March 2007**

#### **Youth Club**

The Pavillion provides services to young people aged 11-17 years old providing both structured activity and drop in services over six nights per week. Activities vary depending on the interests of young people and include music, art and multi-media based projects as well as sport and physical activity and issue based work.

#### **Mini Club**

The mini club provides activities for children aged 8-11 years twice a week, these include arts and crafts, baking, games and quizzes. The Pavillion also provides holiday programs for this age group when they can take part in various activities and also attend trips throughout school holidays.

#### **Pavillion Café**

The Pavillion now hosts a café which provides a healthy food service during the day for local adults and young people, further supporting the development of positive relationships with the local adult community. Its opening hours are 9.30am - 2.30pm Monday to Friday.

#### **Learning Centre**

The Pavillion is part of Great Easterhouse Learning Network and has a learning centre with 11 broadband PC's, which are available from 9.30am to 2.30pm, Monday to Friday. There is a flexible learning session, supported by John Wheatley College, providing tutor support for local adult residents and staff in the local nursery. This work was supported continuing improvement in our relations with local adult residents, with 11 local adults taking part in the flexible learning sessions. The learning centre is also well used by our members during club times. The PC's are currently used for email, internet access and occasionally for specific projects. The Youth Access project provides support for the use of IT for the Youth Club on Thursday evenings, supporting the development of IT skills based on the use of the internet, chat, games and music creation software.

## **FINANCIAL REVIEW**

The charity reported a deficit for the year of £28,435 (2006: £7,338) for the year and has accumulated reserves of £19,232 (2006: £47,667) at the balance sheet date.

#### **Reserves policy**

The charity maintains unrestricted funds, which are the free reserves of the charity, at a level to promote sufficient cover for management and training costs.

**The Pavillion (Greater Easterhouse)**

**Trustees' report  
for the year ended 31 March 2007**

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

This report was approved by the trustees on 29 January 2008 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Mary Catherine Mulligan', followed by a small flourish.

**Mary Catherine Mulligan**  
**Secretary**

## **The Pavillion (Greater Easterhouse)**

### **Independent examiners' report to the trustees on the unaudited financial statements of The Pavillion (Greater Easterhouse).**

We report on the financial statements of The Pavillion (Greater Easterhouse) for the year ended 31 March 2007 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

#### **Respective responsibilities of trustees and examiners**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 1985. The charitable company's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is our responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to our attention.

#### **Basis of independent examiners' report**

Our 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 we do not express an audit opinion on the view given by the financial statements.

#### **Independent examiners' statement**

In the course of our examination, no matter has come to our attention

1 which gives us 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, Regulation 4 of the 2006 Accounts Regulations, and section 221 of the Companies Act 2005

to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations and the Companies Act 2005

have not been met, or

2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached



**Alexander Sloan**  
**Chartered Accountants**

**144 West George Street**  
**Glasgow**

**29 January 2008**



**The Pavillion (Greater Easterhouse)**

**Statement of financial activities  
(Incorporating income and expenditure account)**

**for the year ended 31 March 2007**

	Notes	Unrestricted funds £	Restricted funds £	2007 Total £	2006 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	500	10,000	10,500	63,560
Activities for generating funds	3	9,060		9,060	9,851
Investment income	4	354		354	367
<b>Incoming resources from charitable activities</b>	5		57,530	57,530	28,535
<b>Other incoming resources</b>	6	150		150	
<b>Total incoming resources</b>		<u>10,064</u>	<u>67,530</u>	<u>77,594</u>	<u>102,313</u>
<b>Resources expended</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	7	(7,896)		(7,896)	(12,735)
Fundraising costs	8	(4,498)		(4,498)	(5,373)
<b>Charitable activities</b>	9	(25,562)	(65,787)	(91,349)	(87,701)
<b>Governance costs</b>	10	(2,286)		(2,286)	(3,842)
<b>Total resources expended</b>		<u>(40,242)</u>	<u>(65,787)</u>	<u>(106,029)</u>	<u>(109,651)</u>
<b>Net resources expended before transfers</b>		(30,178)	1,743	(28,435)	(7,338)
Gross transfers between funds		223	(223)		-
<b>Net movement in funds</b>		<u>(29,955)</u>	<u>1,520</u>	<u>(28,435)</u>	<u>(7,338)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		41,164	6,503	47,667	55,005
<b>Total funds carried forward</b>		<u>11,209</u>	<u>8,023</u>	<u>19,232</u>	<u>47,667</u>

**The notes on pages 10 to 17 form an integral part of these financial statements.**

**The Pavillion (Greater Easterhouse)**

**Balance sheet  
as at 31 March 2007**

		<b>2007</b>		<b>2006</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>14</b>		16,512		11,135
<b>Current assets</b>					
Stocks		258		593	
Debtors	<b>15</b>	6,579		14,407	
Cash at bank and in hand		5,368		24,062	
		<u>12,205</u>		<u>39,062</u>	
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	<u>(9,485)</u>		<u>(2,530)</u>	
<b>Net current assets</b>			2,720		36,532
<b>Net assets</b>			<u>19,232</u>		<u>47,667</u>
<b>Funds</b>					
Unrestricted funds	<b>18</b>		11,209		41,164
Restricted funds	<b>19</b>		8,023		6,503
			<u>19,232</u>		<u>47,667</u>

The trustees' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 10 to 17 form an integral part of these financial statements.**

**The Pavillion (Greater Easterhouse)**

**Balance sheet (continued)**

**Trustees' statements required by Section 249B(4)  
for the year ended 31 March 2007**

In approving these financial statements as trustees of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2007 and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities

The financial statements were approved by the Board on 29 January 2008 and signed on its behalf by

**Tracy Slaven**  
**Chairperson**



**Lorraine Fraser**  
**Treasurer**



**The notes on pages 10 to 17 form an integral part of these financial statements.**

## **The Pavillion (Greater Easterhouse)**

### **Notes to the financial statements for the year ended 31 March 2007**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2005) and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### **1.2. Incoming resources**

Voluntary income including donations and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Capital grants are credited to fixed assets and are released to the Statement of Financial Activities over the expected useful lives of the relevant assets.

Generated income is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### **1.3. Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services 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.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

# **The Pavillion (Greater Easterhouse)**

## **Notes to the financial statements for the year ended 31 March 2007**

### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and Buildings	2% straight line
Fixtures, fittings and equipment	25% straight line
Computer Equipment	25% straight line

### **1.5. Stock**

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

### **2. Voluntary income**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Donations	500	1,513
Children in Need		20,500
Communities Scotland		15,485
Scottish Enterprise		850
Lloyds TSB		13,854
Bishopswood Area Forum		11,358
Youthlink	10,000	
	<u>10,500</u>	<u>63,560</u>

### **3. Activities for generating funds**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Fundraising		1,058
Hall lets	2,684	2,515
Tuck shop income	6,376	6,278
	<u>9,060</u>	<u>9,851</u>

### **4. Investment income**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Interest received	<u>354</u>	<u>367</u>

# **The Pavillion (Greater Easterhouse)**

## **Notes to the financial statements for the year ended 31 March 2007**

### **5. Incoming resources from charitable activities**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Fare & GCC Diversionary activities	5,134	2,384
Glasgow City Council Cultural & Leisure	33,710	18,446
Glasgow City Council Sport Scotland		6,000
Glasgow City Council Playscheme	529	1,236
Glasgow City Council Community Action Team	500	
Glasgow City Council Bishopswood Area Committee	1,332	
Comic Relief	4,700	
Youthbank	500	469
The Henry Smith Charity	4,000	
Sir Hugh Fraser Foundation	4,000	
The Tudor Trust	3,125	
	<u>57,530</u>	<u>28,535</u>

### **6. Other incoming resources**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Other income	<u>150</u>	<u></u>

### **7. Costs of generating voluntary income**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Wages and salaries	7,357	11,840
Employer's NI contributions	539	895
	<u>7,896</u>	<u>12,735</u>

### **8. Fundraising costs**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Tuck shop expenses	<u>4,498</u>	<u>5,373</u>

# **The Pavillion (Greater Easterhouse)**

## **Notes to the financial statements for the year ended 31 March 2007**

### **9. Costs of charitable activities**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Staff costs	71,065	66,852
Premises costs	7,249	6,534
Running costs	8,578	10,461
Motor and travel costs	875	1,067
Legal and professional fees	424	401
Release of grant	(3,433)	(3,433)
Depreciation	6,591	5,819
	<u>91,349</u>	<u>87,701</u>

### **10. Governance costs**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Legal and professional		2,155
Independent Examiners' remuneration	2,000	
Audit fee	286	1,687
	<u>2,286</u>	<u>3,842</u>

### **11. Net resources expended for the year**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Net resources expended is stated after charging		
Depreciation and other amounts written off tangible assets	6,591	5,819
Auditors' remuneration	286	1,687
Independent Examiners' remuneration	<u>2,000</u>	<u></u>

# **The Pavillion (Greater Easterhouse)**

## **Notes to the financial statements for the year ended 31 March 2007**

### **12. Employees**

#### **Number of employees**

The average monthly numbers of employees  
(including the trustees) during the year were

	<b>2007 Number</b>	<b>2006 Number</b>
Average number of staff Full time	3	3
Average number of staff Part time	5	5
	<u>8</u>	<u>8</u>

#### **Employment costs**

	<b>2007 £</b>	<b>2006 £</b>
Wages and salaries	73,567	74,002
Social security costs	5,394	5,585
	<u>78,961</u>	<u>79,587</u>

No employee received emoluments in excess of £60,000

### **13. Trustees' emoluments**

No trustees or any persons connected with them received remuneration during the period

No trustees or any persons connected with them were reimbursement for expenses during the period



# **The Pavillion (Greater Easterhouse)**

## **Notes to the financial statements for the year ended 31 March 2007**

<b>14. Tangible fixed assets</b>	<b>Land &amp; Buildings</b>	<b>Fixtures, fittings and equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2006	183,146	31,625	4,079	218,850
Additions		8,535		8,535
Disposals			(3,037)	(3,037)
At 31 March 2007	183,146	40,160	1,042	224,348
<b>Grants Received</b>				
At 1 April 2006	154,490			154,490
Released in year	(3,433)			(3,433)
At 31 March 2007	151,057			151,057
<b>Depreciation</b>				
At 1 April 2006	18,315	30,831	4,079	53,225
On disposals			(3,037)	(3,037)
Charge for the year	3,663	2,928		6,591
At 31 March 2007	21,978	33,759	1,042	56,779
<b>Net book values</b>				
At 31 March 2007	10,111	6,401		16,512
At 31 March 2006	10,341	794		11,135

<b>15. Debtors</b>	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Other debtors	5,337	105
Prepayments and accrued income	1,242	14,302
	6,579	14,407

# **The Pavillion (Greater Easterhouse)**

## **Notes to the financial statements for the year ended 31 March 2007**

### **16. Creditors: amounts falling due within one year**

	<b>2007</b>	<b>2006</b>
	<b>£</b>	<b>£</b>
Accrued expenditure and deferred income	9,485	2,530
	<u>9,485</u>	<u>2,530</u>

### **17. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2007 as represented by			
Tangible fixed assets	10,582	5,930	16,512
Current assets	10,112	2,093	12,205
Current liabilities	(9,485)		(9,485)
	<u>11,209</u>	<u>8,023</u>	<u>19,232</u>

<b>18. Unrestricted funds</b>	<b>1 Apr '06</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>31 Mar '07</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	<u>41,164</u>	<u>10,064</u>	<u>(40,242)</u>	<u>223</u>	<u>11,209</u>

### **Purposes of unrestricted funds**

#### ***Unrestricted Funds***

The unrestricted funds represent the free reserves of the charity which may be applied to further the objectives of the charity and for no other reason

## The Pavillion (Greater Easterhouse)

### Notes to the financial statements for the year ended 31 March 2007

19. Restricted funds	1 Apr '06	Incoming	Outgoing	Transfers	31 Mar '07
	£	£	£	£	£
Belfast trip fund		1,832	(1,609)	(223)	
Restricted salary and activity costs fund	6,503	55,698	(62,201)		
Capital fund		10,000	(1,977)		8,023
	<u>6,503</u>	<u>67,530</u>	<u>(65,787)</u>	<u>(223)</u>	<u>8,023</u>

#### Purposes of restricted funds

##### *Belfast trip fund*

Grants received and related expenditure specific to a trip to Belfast during the year are recorded through this restricted fund.

##### *Restricted salary and activity costs fund*

Grants received specifically to fund staff and activity costs are recorded through this restricted fund

##### *Capital fund*

Funds received from Youthlink for a CCTV system, equipment and repairs to the building are recorded through this restricted fund