

REGISTERED COMPANY NUMBER: SC192851 (Scotland)  
REGISTERED CHARITY NUMBER: SC028534

**The Pavillion (Greater Easterhouse)**  
**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2019**

WEDNESDAY



\*S8HMXU00\*

SCT

06/11/2019

#88

COMPANIES HOUSE

**The Pavillion (Greater Easterhouse)**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2019**

	Page
Manager's foreword	1
Report of the Trustees	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	10

**The Pavillion (Greater Easterhouse)**

**Manager's foreword**  
**for the Year Ended 31 March 2019**

Often, my job is to plan for the worst case scenario, funding bids, capital works and health and safety, and to look at how we can improve,

So, it always gives me great pleasure pulling together stories and numbers from the previous twelve months, It's a reminder of the positive things that are happening on a daily basis in the Pavillion.

- More capital improvement this year, focussing on the toilets in particular.
- A total of 415 sessions were delivered last year, of which 166 were senior drop-in and 122 were junior drop-in.
- Interestingly, 1171 was the amount of session hours dedicated to the many activities run.
- Issue-based focus through contributing towards the Attainment Gap.
- Girls Group, our first and very successful programme aimed at a single sex group.
- Towards the end of the year, tested a concept called "the Game" in partnership with other projects.

Please read on - we are very proud to show you our year's work.

**Report of the Trustees  
for the Year Ended 31 March 2019**

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 2019. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charitable company (which is a public entity under FRS 102) remain as before:

The Pavillion (Greater Easterhouse) was established in 1999, with the support of Blairtummock Housing Association, as a youth project operating across Greater Easterhouse. The purpose was to provide a safe alcohol- and drug-free environment for children and young people aged 8 to 18 years, where they could socialise and take part in activities.

"The Pavillion" is the operating name for The Pavillion (Greater Easterhouse), a company limited by Guarantee, whose objects are:

1. To provide, in the interests of social welfare, facilities for recreation and other leisure time occupation to disadvantaged young people resident within Greater Easterhouse ("the Operating Area") with a view to improving their conditions of life
2. To advance education amongst the residents of the Operating Area, and in particular to increase public knowledge and awareness of issues relating to healthy living, and the detrimental effect of any form of addiction, including (without prejudice to the generality) drug, solvent and/or alcohol addiction.
3. To promote training in skills of all kinds, particularly such skills as will assist residents of the Operating Area in obtaining full employment.
4. To promote, for the benefit of the residents of the Operating Area, the protection of people and property and also the encouragement of public safety (including fire & road safety, and crime & general accident prevention).
5. To promote, establish, operate and/or support other schemes of a charitable nature for the benefit of the residents of the Operating Area.

**FINANCIAL REVIEW**

**Financial position**

The charity hereby report a surplus for the year of £22,432 (2018 - £450) for the year, which includes grants received for the following financial year (2019-20) totalling £19,543 (2018 - nil).

This surplus comprised of income in the year of £117,166 (2018 £97,120) less expenditure of £94,734 (2018 £96,670).

As explained in the accounting policies, capital grants received to construct or renovate the Centre itself are deferred to a reserve within the balance sheet, and introduced annually into the Statement of Financial Activities over the same period that the asset itself is amortised, thereby matching the income with the asset depreciation. In the year under review, the charity received capital grants totalling £26,962 (2018 - £22,248) which were deferred to this reserve, and hence excluded from incoming resources this year. However, grant income does include the annual amortisation from the reserve of £7,199 (2018 - £4,256).

The surplus achieved is also reflected in funds being carried forward of £58,592 (2017 - £36,160) at the balance sheet date, which the trustees consider to be sufficient going forward in the light of future commitments. This includes funds where incoming resources have been recognised this year but which will be spent in 2019-20, principally Foundation Scotland (£9,452), GCC holiday programme (£7,752) and Essentia (£3,360).

**Principal funding sources**

The charity are grateful to those funders listed in the notes to the financial statements whose grant awards remain the charity's principal source of funding in order to meet its objectives.

**Report of the Trustees**  
**for the Year Ended 31 March 2019**

**FINANCIAL REVIEW**

**Reserves policy**

The reserves accounts on the Balance Sheet represents accumulated funds arising from operating results to date, in relation to the general fund and those specific funds identified. It is the policy of the Trustees to maintain a sufficient level of resources within unrestricted funds, which are the free reserves of the charity to enable operating activities to be maintained, taking account of potential risks and contingencies. Unrestricted reserves at the financial year end equate to approximately three months' running costs, which the Trustees consider appropriate.

**Going concern**

As stated in the accounting policies, the financial statements have been prepared on the going concern basis, as the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

A significant number of the activities currently being carried out by the charity are dependent on the continuation of funding currently being received, or being able to secure alternative funding. Should this prove not to be the case, it would be necessary to curtail the activities previously funded and to consider other cost savings across the board, as well as pursuing alternative sources of funding to compensate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company is incorporated as a company limited by guarantee, as defined by the Companies Act 2006. It 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.

**Recruitment and appointment of new 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. The policies of the company for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee.

**Organisational structure**

The day to day running of the company is the duty of the Project Manager who reports directly to the Board and has a wide range of responsibilities covering the implementation of policy, recruitment and training of staff, financial management, and marketing & promotion.

The board of directors governs the project under the terms of the Memorandum & Articles of Association and meet regularly to set policy and take all major decisions regarding the organisation and funds.

**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.

Due to the nature of the work performed by the company, the Board and Project Manager regularly examine the major risks to the company, identifying possible risks and reviewing the systems and procedures in place to mitigate them. This process is a continual one and whilst improvements are constantly being introduced, the Board are satisfied with the systems and procedures in place to mitigate the exposure to these risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC192851 (Scotland)

**Registered Charity number**

SC028534

**Report of the Trustees**  
**for the Year Ended 31 March 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

47 Aberdalgie Road  
Easterhouse  
Glasgow  
G34 9HX

**Trustees**

T Slaven	
E Geary	
D Hamilton	
P Hanrahan	
N Patterson	
M Campbell	
N Scott	- resigned 8.9.19
A G Byatt	
A Bell	
G Minnis	
M Stobo	
L Taylor	- appointed 8.9.19
A Sherry	- appointed 8.9.19
R Dickson	- appointed 8.9.19

**Independent examiner**

Alun Johnstone B.Acc C.A.  
Gillespie & Anderson  
147 Bath Street  
Glasgow  
G2 4SN

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Trustees**  
**for the Year Ended 31 March 2019**

**Examiner**

The Examiner, Alun Johnstone B.Acc C.A. of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

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

Approved by order of the board of trustees on 7 October 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'E Geary', written over a horizontal line.

E Geary - Trustee

**Independent Examiner's Report to the Trustees of**  
**The Pavillion (Greater Easterhouse) (Registered number: SC192851)**

I report on the accounts for the year ended 31 March 2019 set out on pages seven to twenty three.

**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 examiner's statement**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 qualified statement**

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

Capital grants received by the charity (both in the year and to date) totalling £154,482 (2018 £134,719) have been deferred to a reserve in the Balance Sheet, then recognised as income in the Statement of Financial Activities by an annual transfer from the reserve to match the depreciation charge on the asset bought with the capital grant.

Although inconsistent with the required treatment under charities guidance, the Trustees consider this approach to be more appropriate in giving a true and fair view of the grant awards received and their subsequent application.

No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alun Johnstone B.Acc C.A.  
Gillespie & Anderson  
147 Bath Street  
Glasgow  
G2 4SN

7 October 2019



**The Pavillion (Greater Easterhouse)**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2019**

		Unrestricted funds £	Restricted funds £	Total 2019 funds £	Total 2018 funds £
	Not es				
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Charitable activities		18,933	95,957	114,890	86,454
Other trading activities	2	<u>2,276</u>	<u>-</u>	<u>2,276</u>	<u>10,666</u>
<b>Total</b>		21,209	95,957	117,166	97,120
 <b>EXPENDITURE ON</b>					
Raising funds	4	1,001	1,518	2,519	3,093
<b>Charitable activities</b>	5				
Charitable activities		<u>3,866</u>	<u>88,349</u>	<u>92,215</u>	<u>93,577</u>
<b>Total</b>		<u>4,867</u>	<u>89,867</u>	<u>94,734</u>	<u>96,670</u>
 <b>NET INCOME</b>		16,342	6,090	22,432	450
<b>Transfers between funds</b>	19	<u>(466)</u>	<u>466</u>	<u>-</u>	<u>-</u>
 <b>Net movement in funds</b>		15,876	6,556	22,432	450
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>2,684</u>	<u>33,476</u>	<u>36,160</u>	<u>35,710</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>18,560</u>	<u>40,032</u>	<u>58,592</u>	<u>36,160</u>

The notes form part of these financial statements

**The Pavillion (Greater Easterhouse) (Registered number: SC192851)**

**Balance Sheet**  
**At 31 March 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	12	178,286	161,545
<b>CURRENT ASSETS</b>			
Stocks	13	80	80
Debtors	14	5,264	2,687
Cash at bank and in hand		<u>33,096</u>	<u>11,260</u>
		38,440	14,027
<b>CREDITORS</b>			
Amounts falling due within one year	15	(3,652)	(4,090)
<b>NET CURRENT ASSETS</b>		<u>34,788</u>	<u>9,937</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		213,074	171,482
<b>CREDITORS</b>			
Amounts falling due after more than one year	16	-	(603)
<b>ACCRUALS AND DEFERRED INCOME</b>	17	(154,482)	(134,719)
<b>NET ASSETS</b>		<u>58,592</u>	<u>36,160</u>
<b>FUNDS</b>	19		
Unrestricted funds		18,561	2,684
Restricted funds		<u>40,031</u>	<u>33,476</u>
<b>TOTAL FUNDS</b>		<u>58,592</u>	<u>36,160</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

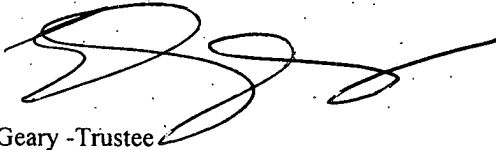
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

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 on 7 October 2019 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'E Geary', written over a horizontal line.

E Geary -Trustee

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

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The Pavillion (Greater Easterhouse) is a charitable company registered in Scotland and operating from the principal address as stated in the Trustees Report. The financial statements relate to the charity as an individual entity, with the presentational currency stated as the Pound Sterling (£).

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006, with the exception of the accounting treatment of capital grants (see below) where an alternative treatment is considered more appropriate. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared under the historical cost convention and on the going concern basis as at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, having reviewed the charity's forecasts and projections.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on a historical experience and other factors that are considered to be relevant. Actual results may differ from estimated.

The estimated and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees consider that there are no estimates, judgements or assumptions made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the accounts, or a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

##### **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.

Donations include all grant income received by the charity that is made on a voluntary basis and is not conditional on delivering certain levels or volumes of service or supply of charitable goods. This will include grants from institutions, corporates and major donors that provide core funding, or are of a general nature.

Donations also include grants made to restricted funds from governments, agencies and foundations, corporates and trusts where these grants specifically outline the goods, services or activities to be provided to beneficiaries.

Income from trading activities include income from fundraising events, tuck shop sales and the provision of activities (recognised when the event takes place or activities, the sale takes place or the services are provided), whilst reimbursement of expenses are recognised on receipt.

Capital grants received to construct & renovate the Centre itself are recognised on entitlement then deferred to a reserve in the Balance Sheet. Thereafter, a proportion of the award is introduced annually into the Statement of Financial Activities over the same period as the asset itself is amortised, thereby matching the depreciation with the income. At the financial year end, the balance of deferred grants amount to £154,482 (2018 £134,719).

Gifts in kind and the value of services provided by volunteers are not reflected in the financial statements.

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

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2019**

#### **1. ACCOUNTING POLICIES - continued**

##### **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. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

##### **Charitable activities**

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.

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

##### **Governance costs**

Governance costs are primarily associated with constitutional and statutory requirements and relate solely to examination fees and charges levied in relation to the payroll preparation.

##### **Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

##### **Tangible fixed assets**

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, and in excess of £500 is regarded as tangible fixed assets in the balance sheet and stated at historic cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life - freehold property (2% straight line), property improvements (10% straight line) and fixtures, fittings & equipment (25% straight line).

Factors such as a change in how an asset is used, significant unexpected wear and tear, technological advancement, and changes in market prices may indicate that the residual value or useful life of an asset has changed since the most recent annual reporting date. If such indicators are present, the charity will review its previous estimates and, if current expectations differ, amend the residual value, depreciation method or useful life, accounting for such revisions as a change in an accounting estimate in accordance with FRS 102.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity has charitable status and is exempt from taxation. VAT (not being recoverable) is reported as part of the expenditure to which it relates.

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

The charity now consists of two unrestricted funds (General and Barcapel Foundation) where income received is available for the use at the discretion of the Trustees in furtherance of the general objectives of the charity.

In addition, there are several restricted funds in relation to other projects, where specific funding received following applications made is used towards specified expenditure outlined in the application, including:

- Awards from the Robertson Trust are used to continue the Homework Additional Needs programme;
- Integrated Grant Funding (Glasgow Council) and Consortium funds: funding towards staff & general running costs;
- Playscheme & Holiday Programme funds : Awards from Glasgow Council and VAF were used towards the costs of the school holiday programmes;
- Awards from Youthbank & Radio Clyde Cash for Kids cover the costs of trips and equipment for youth projects;
- Awards from Foundation Scotland, Awards for All, Essentia and the Corra Foundation are all used to help fund specific employment posts within individual programmes;
- Both Landtrust Limited and DM Thomas awards funded capital expenditure both on the Centre itself and the acquisition of assets for use therein;
- Funds received from SCVO this year supported the costs of providing a youth worker to assist in various programmes;
- The refurbishment fund reflects awards received to refurbish and improve the Centre itself, via works of a capital expenditure nature.

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, other debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, other creditors are stated at cost.

**Employee benefits**

The total cost of employee benefits to which employees have become entitled because of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

**Business review**

The charity is classed as a small company under the Companies Act 2006 and is therefore exempt from the requirement to prepare a business review.

**Provision for liabilities**

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

**2. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Fundraising events	-	200
Shop income & hall hire	2,276	3,240
Reimbursement of expenses	-	2,166
Programme delivery	-	5,060
	<u>2,276</u>	<u>10,666</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2019	2018
		£	£
Grants	Charitable activities	<u>114,890</u>	<u>86,454</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**3. INCOME FROM CHARITABLE ACTIVITIES - continued**

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

	2019	2018
	£	£
Glasgow City Council - Culture & Leisure	23,535	28,416
Connect funding (prev. Consortium)	11,257	9,915
Awards for All	-	10,000
Glasgow City Council - Playscheme	10,113	964
Youthbank	1,550	350
Capital grant release	6,057	3,433
Active East	-	250
Foundation Scotland	10,323	1,000
LandTrust Limited	819	823
Scottish Council for Voluntary Organisations	2,576	10,303
Essentia	9,100	9,000
Community Capacity Resilience Fund	-	4,000
Corra Foundation	3,000	3,000
DM Thomas	-	3,000
Western Recreation	-	2,000
Garfield Weston	7,500	-
STV Children's Appeal	2,000	-
Radio Clyde Cash for Kids	5,415	-
Hugh Fraser Foundation	6,000	-
VAF	<u>15,645</u>	<u>-</u>
	<u>114,890</u>	<u>86,454</u>

**4. RAISING FUNDS**

**Other trading activities**

	2019	2018
	£	£
Purchases	<u>2,519</u>	<u>3,093</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 6)	Support costs (See note 7)	Totals
	£	£	£
Charitable activities	<u>5,230</u>	<u>86,985</u>	<u>92,215</u>

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2019	2018
	£	£
Activities	<u>5,230</u>	<u>5,170</u>



**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>83,795</u>	<u>60</u>	<u>3,130</u>	<u>86,985</u>

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

**Management**

	2019 Charitable activities £	2018 Total activities £
Wages & NI	57,183	68,076
Insurance	1,518	-
Utility costs	5,018	4,396
Postage and stationery	119	205
Sundries	179	734
Repairs & maintenance	1,425	2,419
Hygiene & cleaning	2,763	1,922
Travelling expenses	6,193	1,252
Training costs	547	231
Depreciation of tangible and heritage assets	8,537	5,673
Loss on sale of tangible fixed assets	<u>313</u>	<u>-</u>
	<u>83,795</u>	<u>84,908</u>

**Finance**

	2019 Charitable activities £	2018 Total activities £
Bank charges	<u>60</u>	<u>60</u>

**Governance costs**

	2019 Charitable activities £	2018 Total activities £
Examination	2,280	2,520
Payroll processing fees	<u>850</u>	<u>919</u>
	<u>3,130</u>	<u>3,439</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**8. NET INCOME/(EXPENDITURE)**

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

	2019	2018
	£	£
Depreciation - owned assets	8,537	5,673
Deficit on disposal of fixed asset	313	-
Annual amortisation of capital grant previously deferred	<u>7,199</u>	<u>3,433</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**10. STAFF COSTS**

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

	2019	2018
	9	15
Sessional staff	<u>9</u>	<u>15</u>

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

Emoluments paid to key management personnel in the year amounted to £14,296 (2018 £20,017).

Wages and NI costs included in the SOFA include pension costs of £158 (2018 £109) but do not include any social security costs in either the current or previous financial years due to the relief afforded by the employment allowance.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	5,434	81,020	86,454
Other trading activities	<u>10,631</u>	<u>35</u>	<u>10,666</u>
<b>Total</b>	16,065	81,055	97,120
<b>EXPENDITURE ON</b>			
Raising funds	3,026	67	3,093
<b>Charitable activities</b>			
Charitable activities	<u>10,109</u>	<u>83,468</u>	<u>93,577</u>
<b>Total</b>	13,135	83,535	96,670
<b>NET INCOME</b>	2,930	(2,480)	450
<b>Transfers between funds</b>	<u>(1,744)</u>	<u>1,744</u>	<u>-</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	1,186	(736)	450
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,499	34,211	35,710
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,685</u>	<u>33,475</u>	<u>36,160</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2018	223,092	-	52,408	275,500
Additions	-	23,000	2,591	25,591
Disposals	-	-	(2,601)	(2,601)
At 31 March 2019	<u>223,092</u>	<u>23,000</u>	<u>52,398</u>	<u>298,490</u>
<b>DEPRECIATION</b>				
At 1 April 2018	64,231	-	49,724	113,955
Charge for year	4,462	2,300	1,775	8,537
Eliminated on disposal	-	-	(2,288)	(2,288)
At 31 March 2019	<u>68,693</u>	<u>2,300</u>	<u>49,211</u>	<u>120,204</u>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>154,399</u>	<u>20,700</u>	<u>3,187</u>	<u>178,286</u>
At 31 March 2018	<u>158,861</u>	<u>-</u>	<u>2,684</u>	<u>161,545</u>

**13. STOCKS**

	2019 £	2018 £
Stocks	<u>80</u>	<u>80</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Other debtors	2,814	2,200
GCVS	<u>2,450</u>	<u>487</u>
	<u>5,264</u>	<u>2,687</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Loan - Blairtummoch Housing Association	603	804
Accruals and deferred income	<u>3,049</u>	<u>3,286</u>
	<u>3,652</u>	<u>4,090</u>

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2019	2018
	£	£
Loan- Blairtummoch Housing Association	<u>-</u>	<u>603</u>

**17. ACCRUALS AND DEFERRED INCOME**

	2019	2018
	£	£
Deferred government grants	<u>154,482</u>	<u>134,719</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	Total 2019 funds	Total 2018 funds
	£	£	£	£
Fixed assets	117,218	61,068	178,286	161,545
Current assets	13,696	24,744	38,440	14,027
Current liabilities	(2,492)	(1,160)	(3,652)	(4,090)
Long term liabilities	-	-	-	(603)
Accruals and deferred income	<u>(109,861)</u>	<u>(44,621)</u>	<u>(154,482)</u>	<u>(134,719)</u>
	<u>18,561</u>	<u>40,031</u>	<u>58,592</u>	<u>36,160</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	2,683	16,344	(466)	18,561
Barcapel Foundation	<u>1</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
	2,684	16,343	(466)	18,561
<b>Restricted funds</b>				
Holiday programme	-	7,752	-	7,752
Robertson Trust	-	(306)	306	-
Consortium Funding	-	(5)	5	-
Playscheme	-	979	155	1,134
Youthbank	-	649	-	649
Job Club	2	(2)	-	-
Awards for All Scotland	10,000	(10,000)	-	-
Foundation Scotland	-	9,452	-	9,452
Landtrust	17,798	(389)	-	17,409
Essentia	3,360	-	-	3,360
DM Thomas	<u>2,316</u>	<u>(2,041)</u>	<u>-</u>	<u>275</u>
	33,476	6,089	466	40,031
<b>TOTAL FUNDS</b>	<u>36,160</u>	<u>22,432</u>	<u>-</u>	<u>58,592</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,209	(4,865)	16,344
Barcapel Foundation	-	(1)	(1)
	21,209	(4,866)	16,343
<b>Restricted funds</b>			
Holiday programme	23,394	(15,642)	7,752
Glasgow City Council - Integrated Grant Funding	23,535	(23,535)	-
Consortium Funding	11,257	(11,262)	(5)
Playscheme	2,364	(1,385)	979
Youthbank	1,550	(901)	649
Awards for All Scotland	-	(10,000)	(10,000)
Radio Clyde Cash for Kids	5,415	(5,415)	-
Foundation Scotland	10,323	(871)	9,452
Landtrust	819	(1,208)	(389)
Scottish Council for Voluntary Organisations	2,576	(2,576)	-
Essentia	9,100	(9,100)	-
Corra Foundation	3,000	(3,000)	-
DM Thomas	-	(2,041)	(2,041)
Pavillion Refurbishment Fund	2,624	(2,624)	-
Robertson Trust	-	(306)	(306)
Job Club	-	(2)	(2)
	95,957	(89,868)	6,089
<b>TOTAL FUNDS</b>	<u>117,166</u>	<u>(94,734)</u>	<u>22,432</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
<b>Unrestricted Funds</b>				
General fund	1,498	2,976	(1,791)	2,683
Barcapel Foundation	1	-	-	1
Western Recreation	-	(47)	47	-
	<u>1,499</u>	<u>2,929</u>	<u>(1,744)</u>	<u>2,684</u>
<b>Restricted Funds</b>				
Robertson Trust	5,958	(6,080)	122	-
Glasgow City Council - Integrated Grant				
Funding	510	(693)	183	-
Playscheme	462	(512)	50	-
Youthbank	-	(35)	35	-
Job Club	2	-	-	2
Awards for All Scotland	-	10,000	-	10,000
Radio Clyde Cash for Kids	75	(147)	72	-
Foundation Scotland	184	(844)	660	-
Landtrust	18,185	(387)	-	17,798
Scottish Council for Voluntary Organisations	-	(605)	605	-
Community Capacity Resilience Fund	-	(2)	2	-
Essentia	3,933	(573)	-	3,360
Comic Relief	4,902	(4,917)	15	-
DM Thomas	-	2,316	-	2,316
	<u>34,211</u>	<u>(2,479)</u>	<u>1,744</u>	<u>33,476</u>
<b>TOTAL FUNDS</b>	<u>35,710</u>	<u>450</u>	<u>-</u>	<u>36,160</u>

**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**19. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,064	(11,088)	2,976
Western Recreation	<u>2,000</u>	<u>(2,047)</u>	<u>(47)</u>
	16,064	(13,135)	2,929
<b>Restricted funds</b>			
Robertson Trust	-	(6,080)	(6,080)
Glasgow City Council - Integrated Grant Funding	28,451	(29,144)	(693)
Consortium Funding	9,915	(9,915)	-
Playscheme	964	(1,476)	(512)
Youthbank	350	(385)	(35)
Awards for All Scotland	10,000	-	10,000
Radio Clyde Cash for Kids	250	(397)	(147)
Foundation Scotland	1,000	(1,844)	(844)
Landtrust	823	(1,210)	(387)
Scottish Council for Voluntary Organisations	10,303	(10,908)	(605)
Community Capacity Resilience Fund	4,000	(4,002)	(2)
Essentia	9,000	(9,573)	(573)
Comic Relief	-	(4,917)	(4,917)
Corra Foundation	3,000	(3,000)	-
DM Thomas	<u>3,000</u>	<u>(684)</u>	<u>2,316</u>
	81,056	(83,535)	(2,479)
<b>TOTAL FUNDS</b>	<u>97,120</u>	<u>(96,670)</u>	<u>450</u>

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 restricted funds relate to reserves accumulated where funds received for purposes specifically identified by the funders have still to be spent at the financial year-end on those specified activities. This includes those funds where awards received were used to purchase capital expenditure, where the expenditure will only be reflected through the SOFA when the assets acquired are depreciated over their useful lives, along with those funds which received grants in the year for expenditure in the following financial year (as identified in the Trustees' Report).

**Transfers between funds**

Net outgoing resources on several of the restricted funds totalling £466 (2018 - £1,791) have been transferred to the General Fund to reflect the contribution made by the latter towards the costs of these restricted activities - the objectives of these restricted funds are in keeping with the general aims of the charity.

**20. RELATED PARTY DISCLOSURES**

Fuse Youth Cafe Glasgow (SC294548) is regarded as a related party of the charity, as they share common trustees. The charity advanced a small interest-free loan to Fuse of £4,000 in the year, which was repaid in full within ten days - this was done to assist Fuse who encountered temporary difficulties when changing banks.



**The Pavillion (Greater Easterhouse)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

**21. ULTIMATE CONTROLLING PARTY**

The Pavillion (Greater Easterhouse) is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Consequently, in the opinion of the Trustees, the charity has no ultimate controlling party.