COMPANY REGISTRATION NUMBER: SC390721
CHARITY REGISTRATION NUMBER: SC042012

Govan Community Project

Company Limited by Guarantee

Financial Statements

31 March 2023

SATURDAY
ACHZYQC8
A28 09/12/2023 #12
COMPANIES HOUSE

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

Govan Community Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Govan Community Project

Company Limited by Guarantee

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

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Govan Community Project
Charity registration number	SC042012
Company registration number	SC390721
Principal office and registered office	31 Garmouth Street Glasgow Scotland G51 3PR

The trustees

Gordon Bain (Chairperson)	
Anna Black	
Nicola Burns	
Kehinde James-Miene	
Nesreen Labsi	
Lisa Manson	Resigned 18 November 2022
Derek Taylor (Treasurer)	
Sheryl Walker	Appointed 1 June 2023
Thandiwe Nicole	Appointed 1 June 2023

Company secretary	Lisa Manson
Auditor	Nelson Gilmour Smith Chartered accountants & statutory auditor Mercantile Chambers 53 Bothwell Street Glasgow G2 6TB
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent M19 4JQ

Structure, governance and management

Governance and Trustees

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

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

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

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

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

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

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

Organisation structure

Govan Community Project (GCP) is managed by the head of the charity and an Asylum Support Service Manager. The Head of the Charity directs a team of 17 part time staff who undertake operational service delivery activities, attends board meetings and make reports on progress and opportunities, but has no voting rights on matter of policy and company direction. GCP employs sessional staff as required to run specific activities. VoiceOver, the social enterprise which supports our work, employs a full time project manager, and a part time administrator. Lastly, the organisation works with approximately 35 volunteers.

Key management remuneration

In the opinion of the trustees there is one member of key management, the Head of the Charity. The total employee benefit paid for this post in 2022-23 was £47,946 (2022:45,748)

Risk management

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

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

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

Objectives and activities

Charity purpose

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

Summary of the main activities in relation to these objectives

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

Mission Statement

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

Thanks

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

Achievements and performance

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

2022 to 2023 has seen significant change in the UK political and economic environment. The UK government's Nationality and Borders Bill made its way through parliament and was subject to significant challenge. The bill proposed to introduce a two-tier asylum system, increased the burden of proof required on individuals seeking asylum and paved the way for government plans to send people seeking asylum to Rwanda. The cost-of-living crisis has been triggered by inflation which has put considerable pressure on the third sector, funders, our organisation and, most importantly, our community members. Despite these challenges, our staff have remained resilient, with the charity being successful in accessing new core and non-core funding streams which have significantly improved the sustainability of the organisation in the coming years. The charity intends to deploy these resources wisely to empower our community members, develop the organisation and help to build a society that is fair and inclusive, allowing all to flourish and contribute to Scottish society.

Strategic plan development

Our ongoing strategic plan development work has been a significant collaboration between our community, staff, volunteers and the board and whilst the final report is not yet published, work has been ongoing towards the goals and objectives identified through this process.

Funding performance

The organisation secured approximately £127,000 of unrestricted funding (excluding Social Enterprise Voiceover revenues) and approximately £324,000 of restricted funding in the year. This funding has provided a vital source of income for the organisation, creating stability and a platform to sustainably develop the organisation so that it can continue to support our community.

Voiceover performance

Our social enterprise, Voiceover, saw in excess of 50% of revenue growth with a consistent 37% Gross Margin. The continued adoption of digital interpreting services has provided a platform to offer services to a wider market. Building on this success is seen as a key opportunity for the organisation.

Operational performance

Following the Covid 19 restrictions, the return to a hybrid model of working was successful with staff agreeing the best ways to deliver services on a case by case basis and depending on the needs of the community and other staff members. Staff numbers remained steady in the year under the challenging circumstances and new funding streams enabled a selective and sustainable approach to recruitment and retention.

Our advice and advocacy service retained established online and telephone support services but also returned to delivering some individual face to face support. Our advice helpline continued to be a busy first point of contact for many engaging with our services. The team saw a few changes throughout the year and have revised some staff roles to adapt to changing need. We continued to provide supermarket vouchers for those experiencing destitution.

Our community groups returned to face to face activities and have continued to provide much needed support to address issues of social isolation, supporting community members to get to know their new community/city and to build connections with others whilst learning new skills and developing the skills they already bring to our groups.

Our action research project with experts by experience ran a very successful project in partnership with Nourish Scotland, developing resources to raise awareness of the challenges faced by those in the asylum process in accessing community based food support.

Our ESOL classes have maintained a hybrid model, with face to face classes being recommenced, but also continuing to provide online ESOL support in recognition of the fact that there are many barriers to attending face to face classes, including but not exclusive to travel costs and childcare.

Our pantry voucher pay it forward scheme continued to provide crucial food support to those in the asylum process, making community pantries more accessible to those experiencing disproportionate levels of poverty and food insecurity

Our social media presence was maintained to ensure contact with new and existing community members and we have redeveloped our website to make it more language accessible.

We secured additional funds to maintain our bike library service, including additional staffing resource to support these activities in a more cohesive way.

Financial review

Income and expenditure for the 12-month period is set out in the statement of financial activities (the SOFA) on page 15 and the accompanying notes. Total income for the charity amounted to £715,165 including income from grants and donations of £443,638. Grants were received from the Scottish Government and other charitable trusts as shown in note 5 on pages 22-23. Income from Other Trading Activity amounted to £268,360 as shown in note 6 on pages 23. Other income amounted to £3,167 as shown in note 7 on pages 24. Expenditure has been analysed between other trading activities in note 8 on page 24 and Expenditure on Charitable activities in note 9 on page 24. Total expenditure for the 12-month period amounted to £669,510.

Voice Over had income in the accounts of £268,398 and expenditure of £224,133, so provided the charity with Net Income of £44,265 that can be used for charitable purposes. Taking this into account, the total income that can be put towards charitable purposes is £491,070, which is the £443,638 from Grants and Donations, £44,265 for the Net Income of Voice Over and £3,167 of other income.

There was surplus of £45,655 during the period. Unrestricted funds increased by £58,454 while restricted funds decreased by £12,799. Details of the movement in funds are shown in note 22 on pages 27-31. Funds of £148,073 are carried forward, of which £3,381 is held in restricted funds, £5,427 in the fixed asset fund (equivalent to the carrying value of the fixed assets), £133,877 in the VoiceOver fund, £5,000 in the Designated Development Fund and £388 in the general fund. The free reserves of the charity which is made up of the General fund and the VoiceOver fund is £134,265 .

Principal funding sources
We would like to thank and acknowledge our funders:
- The Oak Foundation

- The Robertson Trust

- Glasgow City Council

- Glasgow Life

- Scottish Government

- Engineers without Borders

- BBC Children In Need

- The National Lottery

- Postcode Lottery

- Cash for Kids

-Virgin Money Foundation

- Comic Relief

- Cycling UK

- Access to Justice Foundation

- Scottish REfugee Council

- GCVS

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

Reserves Policy

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

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

The Charity reported a Management Accounts surplus in the year ended 31 March 2023

Based on the previous year published statutory accounts to 31 March 2022 and unpublished management accounts to 31 March 2023, the reserves position of the charity is close to achieving OSCR recommendations displaying recovery from the charity response to emergency Coronovirus Pandemic

Future Plans

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

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

In addition, as previously highlighted, our ongoing strategic plan development work has been a significant collaboration between our community, staff, volunteers and the board and we hope to finalise our new strategic plan in 2023.

We plan a move to our new office, and through some of the unrestricted funding we have secured, to increase our management infrastructure through creating a community development team manager role, to provide more cohesion and support to our communities team.

Trustees' responsibilities statement

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

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

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

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

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

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

Small company provisions

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

The trustees' annual report was approved on 30/11/2023 and signed on behalf of the board of trustees by:

Gordon Bain
Trustee

Govan Community Project

Company Limited by Guarantee

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Govan Community Project (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Matters

The financial statements of Govan Community Project for the year ended 31 March 2022 were not audited. We have not audited the comparative information as included in the financial statements for the year ended 31 March 2023.

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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

Andrew Wilson (Senior Statutory Auditor)

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

8/12/23

Govan Community Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	122,418	321,220	443,638	268,892
Other trading activities	**6**	268,360	–	268,360	194,302
Other income	**7**	2,867	300	3,167	4,000
Total income		393,645	321,520	715,165	467,194
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**8**	175,283	3,876	179,159	142,680
Expenditure on charitable activities	**9,10**	159,908	330,443	490,351	507,660
Total expenditure		335,191	334,319	669,510	650,340
Net income/(expenditure) and net movement in funds		58,454	(12,799)	45,655	(183,146)
Reconciliation of funds					
Total funds brought forward		86,238	16,180	102,418	285,564
Total funds carried forward		144,692	3,381	148,073	102,418

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

The notes on pages 18 to 32 form part of these financial statements.

Govan Community Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**17**	5,427	7,208
Current assets			
Debtors	**18**	152,056	68,079
Cash at bank and in hand		266,459	124,003
		418,515	192,082
Creditors: amounts falling due within one year	**19**	275,869	96,872
Net current assets		142,646	95,210
Total assets less current liabilities		148,073	102,418
Net assets		148,073	102,418
Funds of the charity			
Restricted funds		3,381	16,180
Unrestricted funds		144,692	86,238
Total charity funds	**22**	148,073	102,418

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

These financial statements were approved by the board of trustees and authorised for issue on 30/11/2023, and are signed on behalf of the board by:



Derek Taylor
Trustee

The notes on pages 18 to 32 form part of these financial statements.

Govan Community Project

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	45,655	(183,146)
Adjustments for:		
Depreciation of tangible fixed assets	1,781	1,637
Interest payable and similar charges	194	–
Accrued income	(60,371)	(6,438)
Changes in:		
Trade and other debtors	(22,274)	(891)
Trade and other creditors	177,665	24,750
Cash generated from operations	142,650	(164,088)
Interest paid	(194)	–
Net cash from/(used in) operating activities	142,456	(164,088)
Cash flows from investing activities		
Purchase of tangible assets	–	(950)
Net cash used in investing activities	–	(950)
Net increase/(decrease) in cash and cash equivalents	142,456	(165,038)
Cash and cash equivalents at beginning of year	124,003	289,041
Cash and cash equivalents at end of year	266,459	124,003

The notes on pages 18 to 32 form part of these financial statements.

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Equipment	-	20% reducing balance

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

Financial instruments *(continued)*

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

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

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

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

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

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

Defined contribution plans

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

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

4. **Limited by guarantee**

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	8,355	809	9,164
Food Distribution Donations	4,070	–	4,070
Grants			
Equalities Fund	–	24,946	24,946
Foundation Scotland	–	–	–
BBC Children in Need	–	28,482	28,482
Cycling UK	–	8,101	8,101
Other Grants	25,999	13,580	39,579
Scottish Government	–	–	–
People's Health Trust	–	3,145	3,145
Comic Relief	–	27,589	27,589
GCC Glasgow Communities Fund	–	33,389	33,389
Respond & Adapt Funding	–	–	–
Big Lottery – Food for All	–	–	–
Cash for Kids	–	6,750	6,750
Glasgow Digital Inclusion Fund	–	–	–
Scottish Government – Food Insecurity Voucher Pilot Scheme	–	–	–
New Scots Integration Fund	–	33,002	33,002
Virgin Money	–	16,192	16,192
Fair Food Fund	–	39,794	39,794
Robertson Trust	31,050	–	31,050
Postcode Lottery Trust	–	11,301	11,301
GCC Area Partnership	–	3,920	3,920
National Lottery – Improving Lives	–	64,970	64,970
The Oak Foundation	50,000	–	50,000
Corra Foundation	–	5,250	5,250
Access to Justice	2,944	–	2,944
	122,418	321,220	443,638

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,666	–	6,666
Food Distribution Donations	11,753	–	11,753

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Equalities Fund	–	8,317	8,317
Foundation Scotland	–	3,213	3,213
BBC Children in Need	–	14,185	14,185
Cycling UK	–	5,219	5,219
Other Grants	5,829	9,810	15,639
Scottish Government	–	12,500	12,500
People's Health Trust	–	11,006	11,006
Comic Relief	–	30,383	30,383
GCC Glasgow Communities Fund	–	34,000	34,000
Respond & Adapt Funding	–	15,000	15,000
Big Lottery – Food for All	–	9,998	9,998
Cash for Kids	–	5,390	5,390
Glasgow Digital Inclusion Fund	–	12,058	12,058
Scottish Government – Food Insecurity Voucher Pilot Scheme	–	40,000	40,000
New Scots Integration Fund	–	23,573	23,573
Virgin Money	–	9,992	9,992
Fair Food Fund	–	–	–
Robertson Trust	–	–	–
Postcode Lottery Trust	–	–	–
GCC Area Partnership	–	–	–
National Lottery – Improving Lives	–	–	–
The Oak Foundation	–	–	–
	24,248	244,644	268,892

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
VoiceOver Translation Services	268,360	–	268,360
Earned Income	–	–	–
	268,360	–	268,360

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
VoiceOver Translation Services	177,525	–	177,525
Earned Income	375	16,402	16,777
	177,900	16,402	194,302

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Other Income	2,867	300	3,167

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other Income	4,000	=	4,000

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Costs of other trading activities –			
VoiceOver Translation Service	175,283	3,876	179,159
Fundraising Costs	–	–	–
	175,283	3,876	179,159

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities			
VoiceOver Translation Service	128,697	8,765	137,462
Fundraising Costs	–	5,218	5,218
	128,697	13,983	142,680

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Integration and Community Activities	157,214	330,443	487,657
Support costs	2,694	–	2,694
	159,908	330,443	490,351

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Integration and Community Activities	196,317	311,343	507,660
Support costs	–	–	–
	196,317	311,343	507,660

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Integration and Community Activities	487,657	2,694	490,351	507,660

11. Analysis of support costs

	Integration and Community Activities £	**Total 2023 £**	Total 2022 £
General office	194	194	–
Governance costs	2,500	2,500	–
	2,694	2,694	–

12. Grants Payable

	2023 £	2022 £
We Journey Together Project	–	10,000

13. Net income/(expenditure)

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

	2023 £	2022 £
Depreciation of tangible fixed assets	1,781	1,637

14. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	2,500	–

15. Staff costs

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

	2023 £	2022 £
Wages and salaries	289,458	278,511
Social security costs	14,079	16,643
Employer contributions to pension plans	4,873	4,091
	308,410	299,245

The average head count of employees during the year was 20 (2022: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Project and Office Staff	20	21

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Staff costs *(continued)*

Key management remuneration

In the opinion of the trustees there is one member of key management, the Head of the Charity. The total employee benefit paid for this post in 2022-23 was £47,946 (2022:45,748)

16. Trustee remuneration and expenses

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

17. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	13,255
Depreciation	
At 1 April 2022	6,047
Charge for the year	1,781
At 31 March 2023	7,828
Carrying amount	
At 31 March 2023	5,427
At 31 March 2022	7,208

18. Debtors

	2023 £	2022 £
Trade debtors	71,092	34,880
Prepayments and accrued income	75,791	16,761
Other debtors	5,173	16,438
	152,056	68,079

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,509	23,385
Accruals and deferred income	256,236	65,558
Social security and other taxes	14,363	7,355
Other creditors	761	574
	275,869	96,872

20. Deferred income

	2023	2022
	£	£
At 1 April 2022	61,189	44,450
Amount released to income	(60,161)	(44,450)
Amount deferred in year	249,507	61,189
At 31 March 2023	250,535	61,189

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

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,873 (2022: £4,091).

22. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	106,555	24,295	(152,186)	24,326	2,990
Designated - Fixed Assets	7,895	–	(1,637)	950	7,208
VoiceOver Designated Development Fund	58,319	181,853	(169,132)	–	71,040
	37,000	–	(2,059)	(29,941)	5,000
	209,769	206,148	(325,014)	(4,665)	86,238

General Funds
The unrestricted, 'free reserves' of the Charity

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

22. Analysis of charitable funds *(continued)*

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

Development Fund
Designated fund for developments such as strategy development

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Equalities Fund	–	–	–	–	–
Foundation Scotland	–	–	–	–	–
BBC - Children in Need	–	28,982	(28,982)	–	–
People's Health Trust	–	3,145	(3,145)	–	–
Henry Smith	–	–	–	–	–
GCC Glasgow Communities Fund	–	33,389	(33,389)	–	–
Cycling UK	–	8,101	(8,101)	–	–
Comic Relief	–	27,589	(27,589)	–	–
Covid 19	–	–	–	–	–
Community Justice Fund	–	–	–	–	–
Recovery Fund	–	–	–	–	–
Respond and Adapt	–	–	–	–	–
Cash for Kids	–	–	–	–	–
Glasgow Digital Inclusion Fund	–	3,000	(3,000)	–	–
Scottish Government Vouchers	–	–	–	–	–
New Scots Integration Fund	–	33,002	(33,002)	–	–
Virgin Money	–	16,192	(14,811)	–	1,381
SJTCT	–	–	–	–	–
Glasgow Life	14,371	2,000	(16,371)	–	–
Food for All	–	39,794	(39,794)	–	–
Souter Charitable Trust	–	–	–	–	–
ESOL Project	1,809	–	(1,809)	–	–
Scottish Government – Connected Communities	–	24,946	(24,946)	–	–
National Lottery – Improving Lives	–	64,970	(64,970)	–	–
Engineers without Boarders – Partnership Project	–	3,600	(3,600)	–	–
JHT Charitable Trust	–	1,000	(1,000)	–	–
Refugee Festival Event	–	500	(500)	–	–
Community Events	–	2,000	–	–	2,000
GC Area Partnership	–	3,920	(3,920)	–	–
Radio Clyde Cash for Kids	–	6,750	(6,750)	–	–
Postcode Lottery Trust	–	11,301	(11,301)	–	–
Paths for All	–	980	(980)	–	–
Corra Foundation	–	5,250	(5,250)	–	–
Xmas Fund	–	1,109	(1,109)	–	–
	16,180	321,520	(334,319)	–	3,381

22. Analysis of charitable funds *(continued)*

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Equalities Fund	–	14,567	(16,221)	1,654	–
Foundation Scotland	1,434	3,213	(4,647)	–	–
BBC - Children in Need	–	14,185	(14,185)	–	–
People's Health Trust	–	11,006	(11,574)	568	–
Henry Smith	24,685	–	(26,585)	1,900	–
GCC Glasgow Communities Fund	2,730	34,000	(36,730)	–	–
Cycling UK	–	5,219	(5,219)	–	–
Comic Relief	–	30,383	(30,383)	–	–
Covid 19	10,578	–	(10,578)	–	–
Community Justice Fund	12,134	–	(12,134)	–	–
Recovery Fund	19,789	6,250	(26,039)	–	–
Respond and Adapt	4,445	15,000	(18,783)	(662)	–
Cash for Kids	–	5,390	(5,390)	–	–
Glasgow Digital Inclusion Fund	–	12,058	(15,553)	3,495	–
Scottish Government Vouchers	–	40,000	(40,000)	–	–
New Scots Integration Fund	–	23,573	(21,283)	(2,290)	–
Virgin Money	–	9,992	(9,992)	–	–
SJTCT	–	1,000	(1,000)	–	–
Glasgow Life	–	17,034	(2,663)	–	14,371
Food for All	–	13,484	(13,434)	–	–
Souter Charitable Trust	–	2,192	(2,192)	–	–
ESOL Project	–	2,500	(691)	–	1,809
Scottish Government – Connected Communities	–	–	–	–	–
National Lottery – Improving Lives	–	–	–	–	–
Engineers without Boarders – Partnership Project	–	–	–	–	–
JHT Charitable Trust	–	–	–	–	–
Refugee Festival Event	–	–	–	–	–
Community Events	–	–	–	–	–
GC Area Partnership	–	–	–	–	–
Radio Clyde Cash for Kids	–	–	–	–	–
Postcode Lottery Trust	–	–	–	–	–
Paths for All	–	–	–	–	–
Corra Foundation	–	–	–	–	–
Xmas Fund	–	–	–	–	–
	75,795	261,046	(325,326)	(4,665)	16,180

22. Analysis of charitable funds *(continued)*

Equalities Fund - This funding allows us to provide staff and facilities for our Woman's Group, Men's Group a Homework Club

Foundation Scotland - This was used to fund a series of trips for the GCP's Women's Group, and other associated costs: e.g. a playworker

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

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

Henry Smith - Funds to staff for our Asylum Support Early Intervention project and a contribution to overheads.

GCC Glasgow Community Fund –inclusive volunteering project.

Cycling UK – Mossheights Cycles (bike library)

Comic Relief – Core funding

Covid 19 – Miscellaneous grants for covid response.

Community Justice Fund – Advice & Advocacy Services.

Recovery Fund – Scottish Government recovery finding to support service delivery adaptations post Covid 19 restrictions.

Respond and Adapt – community worker, staff wellbeing and IT

Cash for Kids – Supported families with vouchers at Christmas

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

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

Souter Charitable Trust – donation to expenses of Xmas activites.

SJTCT – donation to Xmas activities

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

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

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

ESOL Project – Supported provision of ESOL classes

22. Analysis of charitable funds *(continued)*

Scottish Government Vouchers - pilot project distributing supermarket vouchers on behalf of Scottish Government

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

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

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

JHT Charitable Trust - pantry vouchers

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

Community Events - funds awarded for community celebration event

GC Area Partnership - funds awarded for Samba Drumming Group

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

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

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

Corra Foundation - winter hardship fund - distribution of food vouchers

Xmas Fund - to fund Xmas activities for community members

23. Analysis of net assets between funds

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,208	–	7,208
Current assets	175,902	16,180	192,082
Creditors less than 1 year	(96,872)	–	(96,872)
Net assets	86,238	16,180	102,418

24. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	124,003	142,456	266,459

25. Related parties

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

26. Ethical standards

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