COMPANY REGISTRATION NUMBER: SC390721
CHARITY REGISTRATION NUMBER: SC042012

Govan Community Project

Company Limited by Guarantee

Financial Statements

31 March 2025

Govan Community Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Govan Community Project

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025 .

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 G51 3PR Scotland	
The trustees		
	G F Bain	
	K James-Miene	
	N Labsi	
	D Taylor	
	T N Matikiti	(Resigned 21 October 2024)
	S D Walker	
	V Bowes	(Appointed 20 November 2025)
Company secretary	Sheryl Walker	
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 Community Project is governed by the terms of its Memorandum and Articles of Association.

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 they are 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.

All new Trustees receive initial induction training which covers an overview of the organisation, our mission, vision and values, strategic objectives, service delivery, governance protocols, financial information, overview of the asylum system, safeguarding and online guidance videos from OSCR. the Chair also conducts a training needs analysis with new Trustees.

Trustees have access to free training offered in trustee's week and also access training via SCVO. The board also meet bimonthly for trustee development sessions.

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 in succession planning.

Organisation structure

Govan Community Project (GCP) is managed by the head of the charity, Traci Kirkland, who is supported by 2 Operational Managers and a Business Development Manager, who are in turn supported by 2 project leads. The management team oversee a team of 21 part time staff who undertake frontline service delivery activities.

The Head of Charity attends board meetings and make reports on progress and opportunities, with input from the rest of the management team but has no voting rights on matter of policy and company direction. GCP occasionally employs sessional staff as required to run specific activities.

VoiceOver, the social enterprise which supports our work is overseen by the Business Development Manager who supports a part time project manager, and a team of 3 part time administrators. Lastly, the organisation works with approximately 46 volunteers.

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.

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 service.
- Practical food support through provision of pantry and destitution vouchers
- English for Speakers of Other Languages (ESOL) Classes
- Community Meals
- Digital Inclusion support and educational activities
- Homework Club
- Women's Group
- Men's Group
- Bike Library
- Mental Health Support
- Social enterprise interpreting service
- Volunteering Opportunities
- Participatory Action Research Group - Ending Destitution Together
- Facilitation and membership of voluntary, community and local community forums
- Cultural events
- Community integration activities and projects

Mission Statement

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

Principal Funding sources

We would like to thank and acknowledge our funders:

- The Oak Foundation
- The Robertson Trust
- Glasgow City Council
- Scottish Government
- BBC Children In Need
- The National Lottery
- Postcode Lottery
- Virgin Money Foundation
- Comic Relief
- Cycling UK
- Orp Foundatiion
- Scottish Childrens Lottery

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

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

2024 to 2025 unfolded against a backdrop of continued political and economic uncertainty. The evolving UK asylum system, the pressures created by the Nationality and Borders Act, and the wider cost-of-living crisis placed considerable strain on third sector organisations and, most acutely, on the people we exist to support. Rising inflation and tightening public budgets intensified demand for our services at a time when many in our community faced heightened precarity.

Despite these challenges, Govan Community Project remained resilient. Our staff, volunteers, and community members held firm through a period of change, enabling us to secure new streams of both core and project-based funding. This success has strengthened the organisation's financial footing, offering stability and the capacity to plan with greater confidence. These resources will be deployed with care, ensuring that the charity continues to empower community members, deepen its practice, and contribute to a fairer, more inclusive Scotland.

The year also marked the development of our new Strategic Plan, setting a clearer direction for the years ahead. The plan reinforces our commitment to lived-experience leadership, community wellbeing, partnership working, and long-term sustainability. It acts as a steadying framework in a rapidly shifting landscape, ensuring that we stay focused on the people and principles that define GCP.

Funding performance

The organisation secured approximately £220,000 of unrestricted funding (excluding Social Enterprise Voiceover revenues of £461k) and approximately £450,000 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 approximately 31% of revenue growth with a consistent 39% 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

Our advice and advocacy service continues to deliver support via our helpline which operates 4 mornings a week and the team have continued to deliver face to face and remote individual support on asylum support matters and other practical advocacy support. We have seen some changes within the team throughout the year within the team but have maintained consistency within the services delivered. The team also continued to provide supermarket vouchers for those experiencing destitution.

Our community groups have continued to provide a weekly , safe welcoming space where people come together to share food, learn new skills, talk about issues and challenges faced by the community and offer peer support to each other.

Our Food for All action research project reached the 3rd year of its 3 year project plan and delivered workshops to community food providers throughout Glasgow, highlighting the challenges faced by

those in the asylum community and providing participants with resources to use in their own work. We were saddened to see this project come to an end in March 2025 when the funding came to an end but the project's legacy will continue through the resources developed.

Our ESOL classes have continued to develop and we have increased the level of ESOL provision we offer.

Our Ending Destitution Together action research group have continued to work alongside our community and the Scottish Government providing lived experience feedback and insight into the Governments Anti Destitution Strategy .

Our social media presence was maintained to ensure contact with new and existing community members and to highlight our work.

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

A new approach to strategic risk was developed and now forms part of the board governance and meetings.

New policies were developed and implemented, and an audit process of existing policies was commenced.

Financial review

Income and expenditure for the 12-month period is set out in the statement of financial activities (the SOFA) on page 16 and the accompanying notes. Total income for the charity amounted to £1,131,607 including income from grants and donations of £663,261. Grants were received from the Scottish Government and other charitable trusts as shown in note 5 on pages 23-24. Income from Other Trading Activity amounted to £461,035 as shown in note 6 on pages 24. Investment income amounted to £437 as shown in note 7 on page 24 and other income amounted to £6,874 as shown in note 8 on page 25. Expenditure has been analysed between other trading activities in note 9 on page 25 and Expenditure on Charitable activities in note 10 on page 25. Total expenditure for the 12-month period amounted to £1,089,373.

There was surplus of £42,234 during the period. Unrestricted funds increased by £14,903 while restricted funds increased by £27,331. Details of the movement in funds are shown in note 22 on pages 29-32. Funds of £268,973 are carried forward, of which £66,151 is held in restricted funds, £15,067 in the fixed asset fund (equivalent to the carrying value of the fixed assets), £161,207 in the VoiceOver fund and £25,000 in the Designated Development Fund. The balance in the general fund is £1,548 which represents the free reserves of the charity.

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 reserves position of the charity is close to achieving OSCR recommendations.

Donated facilities and services

It should be noted, the charity holds immaterial assets used within the community such as bicycles which are donated or otherwise expensed in the accounting period.

Plans for future periods

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 objectives we will work towards diversification of our income streams to support sustainability of our work.

We will be progressing plans to set up our social enterprise, Voiceover as a separate trading subsidiary, in order to enable the enterprise to further grow and flourish whilst ensuring their trading activities do not impact on the charities ability to secure grant funding.

We have invested in a business development manager, with a remit to explore and develop other enterprising activities to further diversify income streams for our charitable objectives.

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 20 November 2025 and signed on behalf of the board of trustees by:

G F Bain

Trustee

Govan Community Project

Company Limited by Guarantee

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

Year ended 31 March 2025

Opinion

We have audited the financial statements of Govan Community Project (the 'charity') for the year ended 31 March 2025 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 2025 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 26 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 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 BA CA
(Senior Statutory Auditor)
For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB
19 December 2025

Govan Community Project

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	214,087	449,174	663,261	644,637
Other trading activities	**6**	461,035	–	461,035	352,340
Investment income	**7**	437	–	437	–
Other income	**8**	5,604	1,270	6,874	6,970
Total income		681,163	450,444	1,131,607	1,003,947
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**9**	307,194	7,004	314,198	235,920
Expenditure on charitable activities	**10,11**	359,023	416,152	775,175	689,361
Total expenditure		666,217	423,156	1,089,373	925,281
Net income		14,946	27,288	42,234	78,666
Transfers between funds		(43)	43	–	–
Net movement in funds		14,903	27,331	42,234	78,666
Reconciliation of funds					
Total funds brought forward		187,919	38,820	226,739	148,073
Total funds carried forward		202,822	66,151	268,973	226,739

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

Govan Community Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	**17**	15,066	14,000
Current assets			
Debtors	**18**	132,537	196,355
Cash at bank and in hand		293,627	171,464
		426,164	367,819
Creditors: amounts falling due within one year	**19**	172,257	155,080
Net current assets		253,907	212,739
Total assets less current liabilities		268,973	226,739
Net assets		268,973	226,739
Funds of the charity			
Restricted funds		66,151	38,820
Unrestricted funds		202,822	187,919
Total charity funds	**22**	268,973	226,739

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 19 December 2025 , and are signed on behalf of the board by:

D Taylor

Trustee

Govan Community Project

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	42,234	78,666
Adjustments for:		
Depreciation of tangible fixed assets	4,100	2,781
Other interest receivable and similar income	(437)	–
Interest payable and similar charges	1,032	–
Accrued expenses/(income)	70,647	(11,704)
Changes in:		
Trade and other debtors	(8,310)	(31,668)
Trade and other creditors	18,658	(121,716)
Cash generated from operations	127,924	(83,641)
Interest paid	(1,032)	–
Interest received	437	–
Net cash from/(used in) operating activities	127,329	(83,641)
Cash flows from investing activities		
Purchase of tangible assets	(5,166)	(11,354)
Net cash used in investing activities	(5,166)	(11,354)
Net increase/(decrease) in cash and cash equivalents	122,163	(94,995)
Cash and cash equivalents at beginning of year	171,464	266,459
Cash and cash equivalents at end of year	293,627	171,464

Govan Community Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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, G51 3PR, Scotland.

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.

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. 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. 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 2025 £**
Donations			
Donations	12,017	–	12,017
Destitution Grants and Donations	–	4,667	4,667
Pantry Grants and Donations	–	383	383
Gift Aid Income	414	–	414
Project Donations	202	10	212
Grants			
Grants	201,454	444,114	645,568
	214,087	449,174	663,261

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	11,773	121	11,894
Destitution Grants and Donations	–	8,497	8,497
Pantry Grants and Donations	–	24,316	24,316
Gift Aid Income	46	–	46
Project Donations	95	–	95
Grants			
Grants	184,647	415,142	599,789
	196,561	448,076	644,637

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

Grant	Unrestricted 2025	Restricted 2025	Unrestricted 2024	Restricted 2024
Fair Food Fund	–	64,696	–	63,326
Glasgow Community Health and Wellbeing	–	9,986	–	9,964
Comic Relief	–	41,959	8,000	45,232
GCC Glasgow Communities Fund	–	35,060	–	35,058
Equalities Fund	–	25,000	–	22,987
BBC Children in Need	–	18,833	–	25,259
Robertson Trust	27,000	–	29,700	–
Cycling UK	–	8,000	–	8,754
Postcode Lottery Trust	–	23,990	–	13,414
GCC Area Partnership	–	939	–	2,570
National Lottery - Improving Lives	–	57,030	–	60,910
Virgin Media Community Anchor	–	13,126	–	12,651
The Oak Foundation	120,000	–	120,000	–
National Lottery Awards for All - Bike Library Project	–	–	–	9,914
Xmas Support	–	–	–	4,175
Alliance self-management fund	–	13,461	–	1,389
Orp Foundation	–	21,068	–	2,386
Scottish Children Lottery	–	7,000	–	–
Scottish Government - Ending Destitution Fund	–	70,316	–	24,342
SCVO (Device Fund)	–	–	–	6,938
Comm Meals Small Grants	–	2,899	–	–
Other Grants	54,454	30,751	26,947	65,873
	201,454	444,114	184,647	415,142

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
VoiceOver Translation Services	461,035	461,035	352,340	352,340

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	437	437	–	–

8. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Other Income	5,604	1,270	6,874

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other Income	4,018	2,952	6,970

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9. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Costs of other trading activities - VoiceOver Translation Service	307,194	7,004	314,198

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Costs of other trading activities - VoiceOver Translation Service	231,569	4,351	235,920

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Integration and Community Activities	359,023	413,552	772,575
Support costs	–	2,600	2,600
	359,023	416,152	775,175

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Integration and Community Activities	257,440	429,407	686,847
Support costs	224	2,290	2,514
	257,664	431,697	689,361

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Integration and Community Activities	772,575	–	772,575	686,847
Governance costs	–	2,600	2,600	2,514
	772,575	2,600	775,175	689,361

12. Analysis of support costs

	Integration and Community Activities	**Total 2025**	Total 2024
	£	**£**	£
Governance costs	2,600	2,600	2,514

13. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	4,100	2,781

14. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	2,600	2,514

15. Staff costs

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

	2025	2024
	£	£
Wages and salaries	516,343	394,635
Social security costs	28,202	19,892
Employer contributions to pension plans	7,829	5,471
	552,374	419,998

The average head count of employees during the year was 31 (2024: 25).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £51,121 (2024:£44,816).

16. Trustee remuneration and expenses

No trustee was paid a remuneration or received any other benefits from employment with the charity or a related entity.

17. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2024	24,609
Additions	5,166
At 31 March 2025	29,775
Depreciation	
At 1 April 2024	10,609
Charge for the year	4,100
At 31 March 2025	14,709
Carrying amount	
At 31 March 2025	15,066
At 31 March 2024	14,000

18. Debtors

	2025	2024
	£	£
Trade debtors	110,420	102,831
Prepayments and accrued income	14,505	87,150
Other debtors	7,612	6,374
	132,537	196,355

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,859	13,677
Accruals and deferred income	144,837	105,204
Social security and other taxes	22,561	35,928
Other creditors	–	271
	172,257	155,080

20. Deferred income

	2025	2024
	£	£
At 1 April 2024	98,576	250,535
Amount released to income	(98,576)	(238,783)
Amount deferred in year	139,690	86,824
At 31 March 2025	139,690	98,576

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 £ 7,829 (2024: £ 5,471).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
General funds	12,075	220,093	(240,620)	10,000	1,548
Designated - Fixed Assets	14,000	–	(4,099)	5,166	15,067
VoiceOver	136,844	461,070	(421,498)	(15,209)	161,207
Designated Development Fund	25,000	–	–	–	25,000
	187,919	681,163	(666,217)	(43)	202,822

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	388	200,579	(158,079)	(30,813)	12,075
Designated - Fixed Assets	5,427	–	(2,781)	11,354	14,000
VoiceOver	133,877	352,340	(328,373)	(21,000)	136,844
Designated Development Fund	5,000	–	–	20,000	25,000
	144,692	552,919	(489,233)	(20,459)	187,919

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 additons are transferred to it
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 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	£
BBC - Children in Need	–	18,835	(18,834)	–	1
GCC Glasgow Communities Fund	–	35,070	(35,113)	43	–
Cycling UK	–	8,000	(8,000)	–	–
Comic Relief	–	41,959	(36,171)	–	5,788
Virgin Money	–	5,870	(5,870)	–	–
Glasgow Life	1,570	500	(1,075)	–	995
Food For All	–	64,744	(64,744)	–	–
ESOL Project	–	–	–	–	–
National Lottery Improving Lives	–	57,030	(57,030)	–	–
Community Events	2,054	800	(532)	–	2,322
GCC Area Partnership	–	939	(848)	–	91
Postcode Lottery Trust	–	23,990	–	–	23,990
Access to Justice Foundation	–	–	–	–	–
Paths for All	–	24,399	(24,399)	–	–
Xmas Fund	–	1,710	(1,371)	–	339
National Lottery - Awards for All (Bike Library)	–	–	–	–	–
Scottish Government - Ending Destitution Together	9,799	70,625	(74,318)	–	6,106
Awards for All Advocacy	–	4,193	(4,193)	–	–
Alliance Self Management fund	–	13,461	(13,461)	–	–
ORP Foundation	–	21,068	(17,749)	–	3,319
Food Support - Pantry UR	17,482	383	(4,520)	–	13,345
Food Support - Destitution UR	5,187	4,667	(3,679)	–	6,175
SCVO Device Fund	2,299	–	(2,299)	–	–

Galgael - UR	429	–	(77)	–	352
Glasgow Community Health and Wellbeing	–	9,986	(9,114)	–	872
SG Connected Communities	–	25,050	(25,050)	–	–
Scottish Children Lottery	–	7,000	(7,000)	–	–
Virgin Digital Community Fund	–	7,256	(7,256)	–	–
Glasgow City Council - LEZ Fund	–	10	–	–	10
Comm Meals small grants	–	2,899	(453)	–	2,446
	38,820	450,444	(423,156)	43	66,151

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
BBC - Children in Need	–	25,359	(25,359)	–	–
GCC Glasgow Communities Fund	–	35,058	(35,096)	38	–
Cycling UK	–	8,754	(8,754)	–	–
Comic Relief	–	45,232	(45,232)	–	–
Virgin Money	1,381	12,651	(14,032)	–	–
Glasgow Life	–	5,688	(4,118)	–	1,570
Food For All	–	63,326	(76,722)	13,396	–
ESOL Project	–	22,652	(22,652)	–	–
National Lottery Improving Lives	–	60,910	(70,381)	9,471	–
Community Events	2,000	1,800	(2,246)	500	2,054
GCC Area Partnership	–	2,570	(2,570)	–	–
Postcode Lottery Trust	–	13,414	(13,414)	–	–
Access to Justice Foundation	–	9,252	(9,252)	–	–
Paths for All	–	22,089	(22,098)	9	–
Xmas Fund	–	6,296	(6,296)	–	–
National Lottery - Awards for All (Bike Library)	–	9,914	(10,108)	194	–
Scottish Government - Ending Destitution Together	–	24,342	(14,543)	–	9,799
Awards for All Advocacy	–	5,244	(5,244)	–	–
Alliance Self Management fund	–	1,389	(1,389)	–	–
ORP Foundation	–	2,386	(2,386)	–	–

Food Support - Pantry UR	–	24,446	(6,964)	–	17,482
Food Support - Destitution UR	–	8,367	(3,180)	–	5,187
SCVO Device Fund	–	6,938	(510)	(4,129)	2,299
Galgael - UR	–	–	(551)	980	429
Glasgow Community Health and Wellbeing	–	9,964	(9,964)	–	–
SG Connected Communities	–	22,987	(22,987)	–	–
Scottish Children Lottery	–	–	–	–	–
Virgin Digital Community Fund	–	–	–	–	–
Glasgow City Council - LEZ Fund	–	–	–	–	–
Comm Meals small grants	–	–	–	–	–
	3,381	451,028	(436,048)	20,459	38,820

BBC Children in Need - Funds towards supporting and expanding our Homework Club.
GCC Glasgow Communities Fund - Inclusive volunteering project.
Cycling UK - Mossheights Cycles (bike library).
Comic Relief - Core funding.
Virgin Money - Staffing costs for advice & advocacy team supporting casework and food support activities.
Glasgow Life - Supported ESOL provision including initiating a conversation café.
Food for All - Staffing and participation costs for participatory action work with experts by experience in relation to food insecurity.
ESOL Project - Supported provision of ESOL classes.
National Lottery - Improving Lives - Staffing costs of Advice & Advocacy Service.
Community Events - Funds awarded for community celebration even.t
GCC Area Partnership - Funds awarded for Samba Drumming Group Supporting English for Speakers of Other Langages (ESOL) support.
Postcode Lottery Trust - Funds awarded to cover core costs allocated against salaries and overheads.
Access to Justice Foundation - Grant provided to support core running costs.
Paths for All - Funding for bus tickets, support for bike library and staffing costs.
Xmas Fund - To fund Xmas activities for community members.
National Lottery Awards for All (Bike Library)- Bike Library staffing costs.
Scottish Government - Ending Destitution Together (participatory action research project working with SG on their ending destitution together strategy).
Awards for All advocacy - Salary costs for an advocacy worker.
Alliance Self Management fund - Froviding wellbeing group support.
ORP Foundation - For homework club activities and overheads.
Food support - Pantry - To provide community members with access to local community food pantries (we pay the membership fees for those on asylum support).
Food Support - Destitution - Providing one off emergency supermarket vouchers for individuals experiencing destitution.
SCVO Device Fund - Purchase of devices to lend out to user.
Galgael - Our women group fund.

Glasgow Community Health and Wellbeing was awarded to help improve the mental wellbeing of adults in the city.
Scottish Government - Connected Communities - supporting Men's/Women's Group staffing and activities/costs.
Scottish Children Lottery - Grant provided to help children and young people in Scotland build confidence and realise their potential. Covering staff costs for a homework club.
Virgin Digital Community Fund - Enabling digital inclusion across Glasgow.
Glasgow City Council - LEZ Fund - Funding towards the bike library.
Comm Meals small grants - Funding received in relation to providing community meals.

23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	15,066	–	15,066
Current assets	288,893	137,271	426,164
Creditors less than 1 year	(101,137)	(71,120)	(172,257)
Net assets	202,822	66,151	268,973

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	14,000	–	14,000
Current assets	202,749	165,070	367,819
Creditors less than 1 year	(28,830)	(126,250)	(155,080)
Net assets	187,919	38,820	226,739

24. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	**At 31 Mar 2025**
	£	£	**£**
Cash at bank and in hand	171,464	122,163	293,627

25. Related parties

No transactions were entered into with related parties in the year that are required to be disclosed under the terms of FRS 102 Section 1A.

26. Ethical standards

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.