Company registration number SC345307 (Scotland)

Charity registration number SC008077 (Scotland)

# EASTHALL RESIDENTS ASSOCIATION

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2026

# EASTHALL RESIDENTS ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | John McMorrow | |
| | Margaret Finnigan | |
| | Sharon Young | |
| | Maria Durkin | |
| | Andrew Gilbert | (Appointed 10 June 2025) |
| **Secretary** | John McMorrow | |
| **Country of incorporation** | United Kingdom (Scotland) | SC345307 |
| **Charity registration** | Scotland | SC008077 |
| **Registered office** | Glenburn Centre<br>6 Glenburnie Place<br>Easthall<br>Glasgow<br>G34 9AN | |
| **Auditor** | TC Group<br>Business Advisors & Accountants<br>180 St Vincent Street<br>Glasgow<br>G2 5SG | |

# EASTHALL RESIDENTS ASSOCIATION

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# EASTHALL RESIDENTS ASSOCIATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2026*

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

**Objectives and activities**

Our organisation's aims and objectives are to promote the benefit of the residents of the Easthall, Greater Easterhouse and surrounding areas without distinction of political, religious and other opinions by associating the local authorities, voluntary corporate bodies and residents in common effort to advance education, relieve poverty and to provide facilities in the interest of the social welfare for recreation and leisure time occupation with the objective of improving the life of the said inhabitants.

Formed in 1973, we are responsible for the day to day operating of The Glenburn Centre, a community facility consisting of a Café, IT Suite, large Multi-Use Hall and various smaller rooms used for a diverse range of activities, meetings and specialist sessions. In addition, we further operate services from a 2nd facility within The Hub, Wellhouse, where we have a Digital Technology Space, Community Café and space to deliver community engagement activities for all ages.

We deliver projects with the purpose of:

- Increasing Health and Wellbeing
- Reducing loneliness and risks of isolation
- Supporting Employment, volunteering, and Skills Development
- Tackling Food Poverty
- Promoting Active Community Engagement and active partnerships

We provide projects directly targeting:

- Children, Young People and their families
- Individuals with Additional Support Needs
- Older People
- Young Adults (predominantly male 18-40)

The scope of our work sees us engage with a wide variety of partners agencies to enhance our activities and services on offer for our residents and participants. This includes partnerships with Third Sector, Private Sector and Public Sector agencies.

The strategies for achieving the charity's main objectives for the year included:

- involving and encouraging local participation in the Glenburn Centre's management structures and operation;
- hiring out space for community groups, agencies and individuals;
- developing training and volunteering opportunities within the Glenburn Centre;
- working with Educational establishments, primary, secondary schools and colleges;
- engaging with other agencies to increase the promotion of healthier lifestyles;
- implementing a programme of activities engaging and developing children and young people, additional support needs adults and ALL residents;
- promoting community involvement in community planning;
- forming partnerships with appropriate agencies that benefit local residents and participants; and
- promoting community safety initiatives.

The Trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

**Achievements and performance**

Over the past year we have witnessed a further rise in demand for our services, in particular we have witnessed growth in demand from Education establishments to provide support around additional support needs, Care Experienced Children and Young People People, school non-attenders and individuals with barriers to attending education and Enhanced Nurture Provision. The scope of our work has meant us developing a one to one alternative education service ensuring the individual needs are met of each child/young person.

Over the past year we have continued engaging and built new activities and services for our participants. We continue to meet the needs of an ever-changing community and our diverse range of services solidifies this.

As previously stated, this year has seen us increase the work we deliver with children and young people and their families, and we have witnessed an overwhelming expansion of our work with schools and educational settings. We have branched out to deliver specific Alternative Education Programmes across Primary, Secondary Schools and in partnership with Physical Education Physical Activity and Sports in School (PEPASS). We have a blended mix of educational work covering both in educational establishments and with school pupils attending our facilities to enhance and maximise impact of our alternative education activities.

We have further grown our commitment this year to inclusivity and accessibility by gaining support to invest in a fleet of adapted cycles, these consist of Wheelchair friendly bikes, recumbent cycles, short step through and maxi comfort bikes.

We continue to develop our services aimed at reducing the risk of social isolation and loneliness and supporting individuals recovering from addiction issues at the wide scale effects of poverty. This has now increased to 4 sessions per week from 2. We have introduced a one day dedicated service to Recovery.

The scope of our work is detailed below:

- Working in partnership with multi agencies to promote the health and wellbeing of service users
- Provision of a fully inclusive and diverse activity schedule aimed at increasing a range of social skills and social inclusion for service users and wider community
- Working in partnership to increase education, training and employability of service users
- Provision of Food Support
- Provision of financial and Utility bill support for residents
- Provision of employment and work experience opportunities
- Provision of volunteering opportunities within services
- Provision of certificated training for all service users, volunteers and staff
- Provision of services for children and young people
- Provision of services for individuals with additional support needs
- Provision of services for older people
- Work in partnership with youth organisations and Public services to combat territorialism
- Provision of IT training for children and adults
- Provide two café facilities for the local communities

This supported us to achieve the following:

- A combined overall attendance figure of **91,687** participated within our activities at the Glenburn Centre.
- During school term time we engage with an average **1,600+** individual participants on a weekly basis.
- A total of **892** individual children and young people registered for our services this year.
- We supported **912** children to achieve Bikeability accreditation and **512** children to learn to cycle.
- A total of **289** individual additional support needs adults access our My Life My Choice Activity.
- We delivered a total of **8,641** hot meals to vulnerable residents.
- In addition to all of the above support we were still able to deliver our Easter & Summer School Holiday support via the Glasgow Children's Holiday Food Programme to over 100 children each day.
- **271** Xmas Hampers delivered to vulnerable residents.
- **189** children supported with an Xmas Gift.
- Delivered 2 Xmas Fayres (1 in Glenburn, 1 in The Hub) estimated attendance **4,500** individuals, giving away **2,310** selection boxes.

Across the year we enjoyed the support of **51 volunteers** culminating in over **10,000 volunteer hours**. We currently have **14 young Volunteers/Positive Role Models.** We are particularly proud in stating that all but 1 of our employees has progressed from volunteering into employment, creating a solid pathway of lived experience and local knowledge immersed into the delivery of our services and projects. We have supported a further 3 of our Young Volunteers into employment directly with ourselves this year.

Our service delivery schedule covers 7 days and 7 evenings per week covering emergency support. On an average week we deliver **91 separate activity sessions.**

The organisation is recognised by Duke of Edinburgh Programme as an Open Access centre allowing us to engage individuals aged 14-25 years to progress in Bronze, Silver & Gold Internationally recognised Awards and is currently in the process of securing its own individualised licence to deliver this award. This year we have secured our own direct licence with DofE.

Our organisation's work has been recognised through the following achievements:

- Voluntary Action Funds – Making the Most Impact within our Community with Volunteers Award.
- TPAS – Best Practice in Involving All Young People Award.
- Evening Times Glasgow – North East Community Champions Team Award.
- Evening Times – Overall Glasgow Team Award Winners.
- Investors In Young People – Platinum Accreditation.
- Herald Society Awards – Finalist.
- Great British Care Awards Frontline Leaders for North East England and Whole of Scotland.
- Great British Care Awards National Finalist.
- Community Cycling Champions – UK Cycling, Cycling Scotland, Sustrans and Scottish Cycling.

Across the year we directly supported a total of 31 student placements in completing their work-based practice element of Level 6 Health and Social Care courses, SVQ Level 2 in Health and Social Care, BA in Social Services, Childcare and Sports Leadership Qualifications.

Our partnership with Wellhouse Housing Association continues to develop and further positive links are being made within this community with the Children's House and Primary schools all being brought together to work more cohesively. Services at The Wellhouse Hub continue to grow with more being developed, this year we have created a Recovery service and we have started Yoga sessions also.

The Association continues to maintain a strategic partnership with Easthall Park Housing. This is important and with the turnover of key staff within EHP has proven to be an opportunity to increase support and build on past success and take things to a new level.

### KEY FUNDING PARTNERS

The above can only be achieved thanks largely to our many key funders who support our ideas & initiatives, allowing us the platform for our amazing staff and volunteers to support our participants in regular, sustained and progressive activity.

***We would like to place on record our sincere gratitude towards our incredible funding support agencies for their flexibility, forward thinking and general support.***

**The National Lottery Community Fund**
We secured three years support towards key staffing to allow the Association to develop, grow and sustain the work we carry out. This support a business Development Manager to implement our 5 year Business Plan and develop new initiatives and a Head of Services to manage day to day activities and sustain current service and activity levels. This funding ended in October 2025.

**Impact Funding Partners – Health & Wellbeing for Longer Fund**
This funding supported our Additional Support Needs service 2 days per week between 10am & 3pm by providing 4 staff to deliver the following activities, as part of GHSCP funding cuts this project's funding only covered Quarter 1 (April to June 2025). We have sustained this project for the time being through generating income.

This year has seen us build on our Cycling activity with the individuals with the introduction of our adapted bikes. This means individuals with balance issues, unable to cycle two-wheel bikes and wheelchair users are able to experience cycling. In addition to all the other activities:

- Music therapy (1 day per week Guitar tuition & percussion instruments)
- Music Therapy (1 day per week, group percussion instruments, drums & guitars)
- Music supporting the formation of a band – 10 weekly (8 week blocks x 4 per year)
- Health & Beauty - 24 weekly (1 hour sessions)
- Get Cooking on a Budget
- Arts 'n' crafts (including Glitter Glassing, Card making, jewellery making, woodwork)
- Core activities - these will operate each day & will be accessible by all attendees throughout the duration of each daily service, these include:
- IT/Computing with support
- Pool
- Table Tennis
- Football
- Basketball
- Handball
- Dance/Aerobics
- Games Consoles
- Karaoke
- Board games
- Volunteering Opportunities
- Community Achievement Awards
- Certified Training

**Impact Funding Partners/Scottish Government – Social Isolation Fund**
This project focuses on targeting 3 specific groups within our communities that have been identified as being at risk of social isolation and loneliness. The 3 groups we work with are: (1) Males aged 18-40 (2) Females aged 40+ (3) Our third group identified are a group of single mothers. The groups participate in a range of confidence building and life skills sessions aimed at building social connections and feeling part of their community.

**Glasgow City Council - Glasgow Children's Holiday Food Programme**
The aim of this was to address food poverty amongst children & young people within communities throughout school term breaks. This support allowed us to deliver an activity schedule for 6 weeks throughout summer, 1 week in October and Spring School holiday break.

Glasgow City Council have committed to continuing this very worthwhile programme, indeed the forward thinking of Glasgow City Council has led to this initiative being in place across local authorities across not only Scotland however within the UK. Recently, the Scottish Government have made a commitment to fund this service taking pressure off the Council.

**Glasgow City Council – Glasgow Community Fund**
Our partner provides this funding to support our overhead costs with part of our heat, electricity & core operating costs being met by this. It also supports our part time staff member within our Community Café, our Caretaker and provides a much-needed children and young people's service.

Our Youth Leadership & Feed In project. This support provides staff to work 2 evenings per week with our 6-13 year olds & 14 -25 year olds delivering the below stated activities:

Services aimed at 14-25 year olds will include:

- Confidence building workshops
- Volunteering Opportunities
- Peer mentoring opportunities
- Community Achievement Awards (12+)
- Youth Achievement Awards
- Duke of Edinburgh Awards
- Saltire Awards
- Homework/Exam support classes
- BGE Mentoring project developed with local secondary school
- CV Building, Interview skills
- My World of Work support
- Work Experience Opportunities (throughout School Holiday programmes)
- Employment opportunities incorporating Modern Apprenticeship & SVQ courses
- REHIS Emergency First Aid Certificate
- REHIS Health & Safety including CSCS Level 1 Certificate
- Customer Care Training
- Anti-Bullying Awareness training
- Alcohol and Drug Awareness sessions
- Get Cooking Programme (RIHAS elementary food hygiene certificate, cooking on a budget, healthy snacks, smoothie making, home baking)
- Sports taster sessions – where appropriate linking in with Sports Education to support certificated outcomes (TT, Football, Badminton, Volleyball, Tennis)
- Arts n crafts - (Glitter Glass, Candle making, photography)
- Enterprise workshops
- Community Garden – Bushcraft, planting, growing & Bio Diversity

Some of the services being delivered to our 6-13 year olds include:

- Sports taster sessions (TT, Football, Basketball, Volleyball, Badminton)
- Homework Support – 4 day per week Homework Club also providing snack.
- IT sessions
- Arts n crafts including (Glitter Glass, Candle making, photography)
- Introduction to cooking (preparation of healthy snacks, home baking)
- Dynamic Youth Awards (children 10+)
- Anti-Bullying awareness programme
- Music & Instrument tuition
- DJ Workshops
- Community Garden – Bushcraft, planting, growing & Bio Diversity
- Peer mentoring & Volunteer opportunities for children aged 11+

**Glasgow Virtual School**
The aims of our programme are to support Care Experienced children and young people that have been identified as having trouble engaging within and barriers to accessing school/education through behaviour that challenges, additional support needs, being fostered or living in care.

We will provide an alternative education programme in a safe and nurturing environment for the children and young people. We will engage the children and young people in an activity-based service delivery programme of which supports:

- building supportive relationships with peers and staff
- increasing health and wellbeing
- reducing the risks of isolation and loneliness
- building confidence, self-esteem, and resilience
- support individuals to become effective contributors
- support our children and young people to become responsible citizens.

**PEPASS Active Schools**
Our work with PEPASS and linking with Active Schools co-ordinates within the local school cluster areas allowed us to deliver services in 9 local primary schools and 3 local secondary schools. This involves supporting sports leaders, delivering play and sports sessions alongside developing our young people creating pathways and employment opportunities within our team.

We further supported 5 Modern Apprentices from PEPASS to access community-based play and sports opportunities playing a key role in further developing the students.

**Alternative Education Services**
**St Rose of Lima Primary School**
Deriving directly from our work with PEPASS and Active School delivery the school approached us to see if we could support the school with ‘other’ projects, based on the effectiveness of our staff and the relationships we had built with the children. This led to us developing a Nurture Support Group, aimed at Primary 3 pupils who require extra nurturing and developmental skills. This involved art therapy, music therapy, sports, outdoor play and work with identifying emotions.

We further supported the school with a 12-week Bikeability programme working with primary 4 to primary 7 aged pupils, teaching children to cycle and through Level 1,2 and 3 Bikeability.

**Aultmore Park Primary School**
Like St Rose of Lima, Aultmore Park reached out to see what else we could offer by way of supporting the school with pupil engagement. This led to a Bikeability programme which spanned 22 weeks, 12 of which for Primary 4 to Primary 7 and 10 weeks working with Primary 1 to Primary 3, teaching children to cycle and then through level 1, 2 and 3.

We further supported the school with a breakfast club provision and various lunchtime sessions. We supported the school with a very particular piece of work in engaging with two pupils, developing one to one sessions as both suffered from severe anxiety and this was having a negative impact on attendance and engagement within school. Both pupils embarked on a 10 week one to one project with our staff, engaging art therapy, cooking, baking, cycling, campcraft and active travel.

**Our Lady of Peace Primary School**
We delivered a 12 week bikeability project within the school, engaging Primary 4 to Primary 7 aged pupils, supporting learning to cycle, cycle safety and working through levels 1, 2 and 3 bikeability.

**St Francis of Assissi Primary School**
We delivered a 12 week bikeability project within the school, engaging Primary 4 to Primary 7 aged pupils, supporting learning to cycle, cycle safety and working through levels 1, 2 and 3 bikeability.

**Lochend Secondary School**
Our partnership with Lochend School has changed up this year as we sample having dedicated Youth Workers based within the school to support re-engaging young people into sessions and offering a bespoke timetable for young people that may struggle with particular classes. This work is about being pro-active instead of re-active and allows us to build better links and supports for the young people whilst supporting education. Activities we offer are campcraft, work experience, cycling and mentoring, often having conversation with the young person directly and finding out what can be done to make their time in school better.

We have successfully engaged with pupils and have recruited 2 to our young volunteering programme which has extended the support we provide beyond school time.

**St Andrews RC Secondary School**
Our partnership with St Andrew’s involves us delivering an Alternative Education Programme for S5/6 Senior Phase Pupils deemed requiring support. The young people, identified via school may be experiencing barriers to attending school and may require extra support with many coming from ‘the hard-to-reach category’. Similar to the work we do with other high Schools we engage pupils on a 38 week programme of activities including:

- Cycling.
- Watersports.
- Young Drivers.
- Life Skills – Cooking, budgeting, active travel and planning.
- Multi-sports.
- Campcraft and outdoor survival skills.

We further support the school with work experience placements, within our café/hospitality and within our ASN service gaining experience in Social Care.

**Rosshall Academy**
Similar to our work with other secondary schools we provided a 38 week bespoke project in engaging and developing young people from the school. Long term objectives are to work towards re-engaging the young people with education and have them on track for reaching National 4 and 5 level exams.

**Easthall Park Housing Association**
This is a long standing relationship in which Easthall park support us to deliver wider role activities within the community. The support particularly focuses on providing a Monday and Saturday Youth Club and our Homework Support Service. This further supports individuals with volunteering, training and employment opportunities within our community.

**Wellhouse Housing Association**
Selected as their community service delivery partner we are tasked with operating and managing their community facility The Hub. We operate a community café from this space and will over the coming months begin delivering community activities like that in Easthall.

**GCVS – Mental Wellbeing Fund**
This fund supports our two newest projects. Firstly a group of females aged between 40 and 60 years old that have become isolated and 'stuck' in a rut. The majority of the women have shared similar stories of having anxieties around getting out and taking part in social activities, stories of being a single parent and raising their chid/children who are now grown up and the women now feel at a loss and have no sense of purpose.

In particular, the individuals themselves we have spoken with have expressed feelings of low self esteem, worthlessness, having little to no aspirations and little prospects for a better future. The same group have expressed a desire to engage in meaningful activity and a willingness to participate in the activities we have identified.

The second targeted group within this project is supporting young adults, in particular males, aged 18 to 40 years old.

We have spoken with individuals themselves, listened to residents within our community and had discussions with our local RSL in regards our targeted group. The feedback has been unanimous in relation to this group being disengaged and requiring support to help improve their individual situations and build better connections within the community.

**Energy Savings Trust**
Successfully gaining support through the Plugged In Communities Fund to purchase 2 x 8 seat fully electric minibuses. We were further successful in having a Charge point fitted at The Glenburn Centre to charge both busses.

This has been something that has been a long-time goal of the organisation to have our own transport to be able to develop our projects to the maximum. This making it easier to get to places such as Pinkston watersports, Hogganfield, Drumpellier, Roukenglen Parks with all our groups increasing mental and physical wellbeing.

A direct project increase from this has been with engaging our My Life My Choice Group on a Tennis development coaching project for 26 weeks, the busses allow us to be able to transport our group to and from weekly sessions which has supported the users to develop new skills, try a new sport and improve their health and fitness.

**Financial Review**
The charity had net income of £121,244 (2025 deficit - £50,749 ) for the year and has accumulated funds of £377,157 (2025 - £255,913), of which £376,305 (2025 - £207,021) is unrestricted and £852 (2025 - £48,892) is restricted at the balance sheet date.

**Principle funding sources**

The principal source of funding is from grants awarded.

The charity also received income from rental income received from letting areas of the Glenburn Centre and income from a café run from the Glenburn Centre.

**Reserves Policy**
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

**Risk management**
The Trustees have assessed the major risks, financial and non-financial, to which the charity is exposed and are satisfied that systems are in place to mitigate any exposure to the major risks as a result of this review.

**Structure, governance and management**
Easthall Residents Association is a registered charity, number SC008077, governed by its constitution.

Membership is open to all residents.

The trustees had undertaken a review of the charity and effective from 1st April 2009 (incorporated 4th July 2008) have become a Charitable Company Limited by Guarantee not having a Share Capital. The Company is registered with OSCR and retains the same charitable number as outlined above.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Rachel McCann MBE | (Resigned 1 June 2025) |
| John McMorrow | |
| Margaret Finnigan | |
| Veronica Gillespie | (Resigned 5 November 2025) |
| Sharon Young | |
| Maria Durkin | |
| Donna Miller | (Resigned 6 November 2025) |
| Andrew Gilbert | (Appointed 10 June 2025) |

**Appointment of Trustees**
Trustees are recruited via requests to join the Board of Trustees to local residents and other members are co-opted onto the Board by the existing Trustees.

**Organisational structure**
The Board of Trustees are responsible for the overall direction of the charity. The Trustees are responsible for recruiting a Project Co-ordinator and support staff to undertake the daily management of the organisation and its core activities.

**Related parties**
Easthall Residents Association has a relationship with Easthall Park Housing Association Limited as disclosed in note 20 to the financial statements.

**Auditor**
In accordance with the company's articles, a resolution proposing that TC Group be reappointed as auditor of the charitable company will be put to the Annual General Meeting.

**Disclosure of information to auditor**
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

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**John McMorrow**

Dated: 27/8/2026

# EASTHALL RESIDENTS ASSOCIATION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2026*

The Trustees, who are also the directors of Easthall Residents Association for the purpose 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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 charity 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.

# EASTHALL RESIDENTS ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS AND TRUSTEES OF EASTHALL RESIDENTS ASSOCIATION

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**Opinion**

We have audited the financial statements of Easthall Residents Association (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2026 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper 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 Trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**The extent to which the audit was considered capable of detecting irregularities including fraud**
Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, the Charities SORP FRS 102, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**Audit response to risks identified**
To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

# EASTHALL RESIDENTS ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE MEMBERS AND TRUSTEES OF EASTHALL RESIDENTS ASSOCIATION

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity’s trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company, the charitable company’s members as a body, and the charitable company’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin G Booth

**Kevin Booth (Senior Statutory Auditor)**
For and on behalf of TC Group, Statutory Auditor
Business Advisors & Accountants
180 St Vincent Street
Glasgow
G2 5SG

Date: 27/8/2026

# EASTHALL RESIDENTS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2026*

| **Current financial year** | **Notes** | **Unrestricted funds general 2026 £** | **Unrestricted funds designated 2026 £** | **Restricted funds 2026 £** | **Total 2026 £** | **Total 2025 £** |
|---|---|---|---|---|---|---|
| **Income from:** | | | | | | |
| Donations and legacies | **3** | 199,985 | - | 360,183 | 560,168 | 389,361 |
| Charitable activities | **4** | 107,479 | - | - | 107,479 | 92,340 |
| **Total income** | | 307,464 | - | 360,183 | 667,647 | 481,701 |
| **Expenditure on:** | | | | | | |
| Charitable activities | **5** | 279,283 | - | 267,120 | 546,403 | 532,450 |
| **Total expenditure** | | 279,283 | - | 267,120 | 546,403 | 532,450 |
| **Net income/(expenditure)** | | 28,181 | - | 93,063 | 121,244 | (50,749) |
| Transfers between funds | | 141,103 | - | (141,103) | - | - |
| **Net movement in funds** | **6** | 169,284 | - | (48,040) | 121,244 | (50,749) |
| **Reconciliation of funds:** | | | | | | |
| Fund balances at 1 April 2025 | | 119,544 | 87,477 | 48,892 | 255,913 | 306,662 |
| **Fund balances at 31 March 2026** | | 288,828 | 87,477 | 852 | 377,157 | 255,913 |

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 19 to 33 form an integral part of these financial statements.

# EASTHALL RESIDENTS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2026*

| Prior financial year | Notes | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | **3** | 126,177 | - | 263,184 | 389,361 |
| Charitable activities | **4** | 92,340 | - | - | 92,340 |
| **Total income** | | 218,517 | - | 263,184 | 481,701 |
| **Expenditure on:** | | | | | |
| Charitable activities | **5** | 281,597 | - | 250,853 | 532,450 |
| **Total expenditure** | | 281,597 | - | 250,853 | 532,450 |
| **Net income/(expenditure) and movement in funds** | | (63,080) | - | 12,331 | (50,749) |
| **Reconciliation of funds:** | | | | | |
| Fund balances at 1 April 2024 | | 182,624 | 87,477 | 36,561 | 306,662 |
| **Fund balances at 31 March 2025** | | 119,544 | 87,477 | 48,892 | 255,913 |

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Comapnies Act 2006.

The notes on pages 19 to 33 form an integral part of these financial statements.

# EASTHALL RESIDENTS ASSOCIATION

## BALANCE SHEET

### *AS AT 31 MARCH 2026*

| | | 2026 | | 2025 | |
|---|---|---|---|---|---|
| | **Notes** | **£** | **£** | **£** | **£** |
| **Fixed assets** | | | | | |
| Tangible assets | **11** | | 205,057 | | 92,587 |
| **Current assets** | | | | | |
| Debtors | **12** | 79,597 | | 33,460 | |
| Cash at bank and in hand | | 142,467 | | 193,917 | |
| | | 222,064 | | 227,377 | |
| **Creditors: amounts falling due within one year** | **13** | (49,964) | | (64,051) | |
| Net current assets | | | 172,100 | | 163,326 |
| **Total assets less current liabilities** | | | 377,157 | | 255,913 |
| **Income funds** | | | | | |
| Restricted funds | **16** | | 852 | | 48,892 |
| Unrestricted funds | **17/18** | | 376,305 | | 207,021 |
| | | | 377,157 | | 255,913 |

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

The financial statements were approved by the Trustees on 27/8/2026

..............................
John McMorrow
**Trustee**

**Company Registration No. SC345307**

The notes on pages 19 to 33 form an integral part of these financial statements.

## 1 Accounting policies

**Charity information**

Easthall Residents Association is a charitable company limited by guarantee and incorporated in Scotland. The registered office address and principal place of business is The Glenburn Centre, 6 Glenburnie Place, Easthall, Easterhouse, Glasgow G34 9AN.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The principal accounting policies adopted are set out below.

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

### 1.2 Going concern

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given the current Cost of Living situation and change of Government and awaiting decisions on public funds, the trustees have assessed the potential impact on its finances and the future of our charity. The Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

### 1.3 Charitable funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

### 1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1 Accounting policies** **(Continued)**

***Donations and legacies***

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

***Donated services and facilities***

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

General volunteer time is not recognised - refer to the trustees' annual report for more information about their contribution.

***Grants receivable***

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Income from Charitable Activities***

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

***Other trading activities***

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

***Donated goods***

Donated goods are measured at their fair value unless it is impractical to measure the fair value reliably. Fair values are estimated based on either the cost of the item to the donor or, in the case of goods which are donated for re-sale, the estimated resale value after deducting the estimated cost to sell the goods. Only where the costs of valuation outweigh the benefits to the users of the accounts may the donated goods be recognised only once they are sold.

**1 Accounting policies** **(Continued)**

***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

***Other income***

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

**1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

***Raising funds***

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies and investment management costs.

***Expenditure on Charitable Activities***

Expenditure on charitable activities includes all costs incurred by the 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. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

***Other expenditure***

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities and is recognised when it is probable that settlement will be required and the amount of the obligation can be measured reliably.

***Governance costs***

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

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

| | |
|---|---|
| Land | Not depreciated |
| Fixtures, fittings and equipment | 25% reducing balance |
| Computers | 25% reducing balance |
| Motor vehicles | 20% reducing balance |
| Lighting equipment | 20% reducing balance |

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

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

**1.9 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.12 Activity based reporting**

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

**1.13 Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

**1 Accounting policies** **(Continued)**

**1.14 Deferred income**

Grant income is deferred where the grant is subject to performance-related conditions and is received in advance of delivering services required. Where grant income is deferred it is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period when the performance-related conditions are fulfilled.

**2 Critical accounting estimates and judgements**

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The current economic climate has caused significant uncertainties in relation to value of assets and future operations of the Charity going forward. The Board of Trustees has to the best of its ability considered what impact the current economic climate, may have on the Charity and have taken action to mitigate the impact wherever possible.

**3 Donations and legacies**

| | **Unrestricted funds general 2026** | **Restricted funds 2026** | **Total 2026** | Unrestricted funds general 2025 | Restricted funds 2025 | Total 2025 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Donations and gifts | 199,985 | 360,183 | 560,168 | 126,177 | 263,184 | 389,361 |

### 3 Donations and legacies (Continued)

| | | | | | | |
|---|---|---|---|---|---|---|
| **Donations and gifts** | | | | | | |
| Donations | 645 | - | 645 | 2,620 | - | 2,620 |
| Alternative Education | 137,168 | - | 137,168 | 67,516 | - | 67,516 |
| Activity Schools Income | 5,236 | - | 5,236 | 10,068 | - | 10,068 |
| Glasgow Virtual School | - | - | - | 17,556 | - | 17,556 |
| Wellhouse Housing Association | 25,750 | - | 25,750 | 26,097 | - | 26,097 |
| Mount Vernon Community Hall Youth Club | 3,706 | - | 3,706 | 2,320 | - | 2,320 |
| GVCS Mental Health | - | 10,590 | 10,590 | - | - | - |
| Children in Need | 27,480 | - | 27,480 | - | 39,831 | 39,831 |
| Scottish Government Wellbeing Fund | - | 7,665 | 7,665 | - | 30,660 | 30,660 |
| Scottish Government Communities Fund | - | 76,587 | 76,587 | - | 76,960 | 76,960 |
| Glasgow Council Holiday Food Programme | - | 51,312 | 51,312 | - | 45,569 | 45,569 |
| Glasgow Community Fund | - | 27,849 | 27,849 | - | 19,892 | 19,892 |
| Cycling Grants | - | - | - | - | 10,934 | 10,934 |
| SIAL Fund (Imapct funding) | - | 20,940 | 20,940 | - | 20,032 | 20,032 |
| Energy Savings Trust | - | 141,103 | 141,103 | - | - | - |
| Impact Fund Whole Family Fund | | 18,009 | 18,009 | - | - | - |
| Other | - | 6,128 | 6,128 | - | 18,864 | 18,864 |
| | 199,985 | 360,183 | 560,168 | 126,177 | 263,184 | 389,361 |

### 4 Income from charitable activities

| | **2026** | 2025 |
|---|---|---|
| | **£** | £ |
| Hall lets | - | 6,061 |
| Community activities | 12,315 | 6,242 |
| ASN Group | 54,136 | 38,235 |
| Cafe sales | 41,028 | 41,802 |
| | 107,479 | 92,340 |

## 5 Cost of charitable activities

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Staff costs | 371,914 | 368,434 |
| Depreciation and impairment | 31,481 | 3,136 |
| Project and activities costs | 96,930 | 113,861 |
| Premises costs | 19,309 | 21,301 |
| Running costs | 6,374 | 7,607 |
| Motor and travel costs | 3,208 | 2,308 |
| Legal and professional | 329 | 525 |
| Accountancy costs | 9,073 | 8,228 |
| Interest and finance charges | 885 | 750 |
| Governance costs | 6,900 | 6,300 |
| | 546,403 | 532,450 |
| **Analysis by fund** | | |
| Unrestricted funds - general | 279,283 | 281,597 |
| Restricted funds | 267,120 | 250,853 |

## 6 Net movement in funds

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the audit of the charity's financial statements | 6,900 | 6,300 |
| Depreciation of owned tangible fixed assets | 31,481 | 3,136 |

## 7 Trustees

One trustee is also an employee of Easthall Residents Association and received remuneration of £35,000 during the year. No other transactions with trustees took place during the year.

## 8 Employees

**Number of employees**

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| Support staff | 22 | 24 |

| **Employment costs** | **2026 £** | **2025 £** |
|---|---|---|
| Wages and salaries | 348,466 | 344,251 |
| Social security costs | 16,159 | 17,814 |
| Other pension costs | 7,289 | 6,369 |
| | 371,914 | 368,434 |

There were no employees whose annual remuneration was £60,000 or more.

## 9 Pension costs

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £7,289 (2025 - £6,369). The amount outstanding at 31 March 2026 was £1,925 (2025 - £1,383).

## 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**11 Tangible fixed assets**

| | Land | Fixtures, fittings and equipment | Computers | Motor vehicles | Lighting equipment | Total |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| **Cost** | | | | | | |
| At 1 April 2025 | 83,168 | 23,324 | 28,176 | - | 4,454 | 139,122 |
| Additions | - | 3,315 | 3,432 | 137,204 | - | 143,951 |
| At 31 March 2026 | 83,168 | 26,639 | 31,608 | 137,204 | 4,454 | 283,073 |
| **Depreciation and impairment** | | | | | | |
| At 1 April 2025 | - | 20,317 | 21,788 | - | 4,430 | 46,535 |
| Depreciation charged in the year | - | 1,909 | 2,123 | 27,441 | 8 | 31,481 |
| At 31 March 2026 | - | 22,226 | 23,911 | 27,441 | 4,438 | 78,016 |
| **Carrying amount** | | | | | | |
| At 31 March 2026 | 83,168 | 4,413 | 7,697 | 109,763 | 16 | 205,057 |
| At 31 March 2025 | 83,168 | 3,007 | 6,388 | - | 24 | 92,587 |

Glasgow City Council hold security over the land at Easthall Primary School and land at St Scholastica's Primary School.

**12 Debtors**

| | 2026 | 2025 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Trade debtors | - | 1,050 |
| Prepayments and accrued income | 79,597 | 32,410 |
| | 79,597 | 33,460 |

**13 Creditors: amounts falling due within one year**

| | Notes | 2026 | 2025 |
|---|---|---|---|
| | | £ | £ |
| Deferred income | 14 | 34,478 | 46,032 |
| Trade creditors | | 1,347 | 3,962 |
| Other taxation and social security | | - | 5,474 |
| Other creditors | | 1,925 | 1,383 |
| Accruals and deferred income | | 12,214 | 7,200 |
| | | 49,964 | 64,051 |

### 14 Deferred income

| | 2026 £ | 2025 £ |
|---|---|---|
| Other deferred income | 34,478 | 46,032 |

Deferred income is included in the financial statements as follows:

| | 2026 £ | 2025 £ |
|---|---|---|
| Deferred income is included within: | | |
| Current liabilities | 34,478 | 46,032 |

| | 2026 £ | 2025 £ |
|---|---|---|
| Movements in the year: | | |
| Deferred income at 1 April 2025 | 46,032 | 14,800 |
| Released from previous periods | (46,032) | (14,800) |
| Resources deferred in the year | 34,478 | 46,032 |
| Deferred income at 31 March 2026 | 34,478 | 46,032 |

### 15 Retirement benefit schemes

| **Defined contribution schemes** | 2026 £ | 2025 £ |
|---|---|---|
| Charge to profit or loss in respect of defined contribution schemes | 7,289 | 6,369 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | | Movement in funds | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|---|
| | Balance at 1 April 2024 | Income | Expenditure | Balance at 1 April 2025 | Income | Expenditure | Transfers | Balance at 31 March 2026 |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| DofE Youth Group | - | 2,487 | (2,487) | - | - | - | - | - |
| Health & Wellbeing (Impact Funding) | - | 5,384 | (5,384) | - | 7,665 | (7,665) | - | - |
| SIAL Fund (Impact Funding) | - | 20,032 | (20,032) | - | 20,940 | (20,940) | - | - |
| IFP Whole Family Fund | - | 2,176 | (2,176) | - | 18,009 | (18,009) | - | - |
| National Lottery | 23,111 | 47,741 | (43,003) | 27,849 | 27,849 | (55,698) | - | - |
| Glasgow City Council - IGF | - | - | - | - | 850 | (850) | - | - |
| Wellbeing Fund | - | 30,660 | (30,660) | - | - | - | - | - |
| GCC Community Partnership | - | 5,225 | (5,225) | - | 5,278 | (5,278) | - | - |
| Communities Fund | - | 76,587 | (76,587) | - | 76,587 | (90,038) | 13,450 | (1) |
| Holiday Food Programme | - | 53,162 | (45,569) | 7,593 | 51,312 | (58,052) | - | 853 |
| Energy Savings Trust | - | - | - | - | 141,103 | - | (141,103) | - |
| Cycling UK | - | 10,934 | (10,934) | - | - | - | - | - |
| GVCS Mental Health | - | 8,796 | (8,796) | - | 10,590 | (10,590) | - | - |
| Glasgow Communities Fund | 13,450 | - | - | 13,450 | - | - | (13,450) | - |
| | 36,561 | 263,184 | (250,853) | 48,892 | 360,183 | (267,120) | (141,103) | 852 |

**16 Restricted funds** **(Continued)**

**DofE Youth Group**
Funding was provided to be spent on Duke of Edinburgh Awards activities.

**Health & Wellbeing (Impact Funding)**
Funding was provided to be spent on cycling coaches for a 12 week programme.

**SIAL Fund (Impact Funding)**
Funding for groups to participate in a range of confidence building and life skills sessions aimed at building social connections and feeling part of their community.

**IFP Whole Family Fund**
Funding provided by Impact Funding Partners to provide family activities and support to families in the Easterhouse area.

**National Lottery**
Funding from the National Lottery to fund community led projects. The grant was awarded in October 2024 to cover a year of expenditure. The income recognised in the year to 31 March 2026 is the amount that was deferred in the previous year.

**Glasgow City Council - IGF**
Funding provided by Glasgow Life from the Activ850 fund for the promotion of sport.

**Wellbeing Fund**
Funding for the provision of Hot Food Support.

**GCC Community Partnership**
Funding to create a Multimedia Digital Space within the facility.

**16 Restricted funds** **(Continued)**

**Communities Fund**
Funding from Glasgow Council to be used for staff and operational costs and funding from the Scottish Government for emergency food packs, pre paid energy meters, activity packs and online youth work.

**Holiday Food Programme**
Funding from Glasgow City Council for the Children's Holiday Food Programme.

**Energy Savings Trust**
Funding was provided for the acquisition of two zero-emission minibuses and the installation of a charging point. As the asset is available for use across the charity's unrestricted activities and there are no continuing restrictions attaching to the asset, the related balance has been transferred from restricted funds to unrestricted funds.

**Cycling UK**
Support was provided to offer a Cycle Repair and Loan scheme within the community.

**GVCS Mental Health**
Support was provided to help with funding to carry out well being activities.

## 17 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

| | At 1 April 2025 | At 31 March 2026 |
|---|---|---|
| | £ | £ |
| Maintenance fund | 4,309 | 4,309 |
| Land Purchase Fund | 83,168 | 83,168 |
| | 87,477 | 87,477 |

| Previous year: | At 1 April 2024 | At 31 March 2025 |
|---|---|---|
| | £ | £ |
| Maintenance fund | 4,309 | 4,309 |
| Land Purchase Fund | 83,168 | 83,168 |
| | 87,477 | 87,477 |

**Maintenance Fund**
The maintenance fund is to fund future cyclical and major repair costs of the charity.

**Land Fund**
The purpose of this fund is to designate funds for the purchase of land.

## 18 Unrestricted funds

These are the unrestricted funds to the charity

| | At 1 April 2025 | Income | Expenditure | Transfers | At 31 March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 119,544 | 307,464 | (279,283) | 141,103 | 288,828 |

| Previous year: | At 1 April 2024 | Income | Expenditure | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 182,624 | 218,517 | (281,597) | - | 119,544 |

### 19 Analysis of net assets between funds

| | Unrestricted funds general 2026 £ | Unrestricted funds designated 2026 £ | Restricted funds 2026 £ | Total 2026 £ |
|---|---|---|---|---|
| **At 31 March 2026:** | | | | |
| Tangible assets | 117,580 | 87,477 | - | 205,057 |
| Current assets/(liabilities) | 171,248 | - | 852 | 172,100 |
| | 288,828 | 87,477 | 852 | 377,157 |

| | Unrestricted funds general 2025 £ | Unrestricted funds designated 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|---|
| **At 31 March 2025:** | | | | |
| Tangible assets | 5,110 | 87,477 | - | 92,587 |
| Current assets/(liabilities) | 114,434 | - | 48,892 | 163,326 |
| | 119,544 | 87,477 | 48,892 | 255,913 |

### 20 Related party transactions

No members of the Management committee are also Committee Members of Easthall Park Housing Association Limited (2025 - none).

During the year to 31 March 2026, overheads totalling £8,984 (2025 - £12,737) were charged by Easthall Park Housing Association Limited.

During the year donations of £30,480 (2025 - £27,031) were made by Easthall Park Housing Association Limited to the charity.

As at 31 March 2026, the charity has a balance owing to Easthall Park Housing Association Limited of £2,614 (2025 - £3,761).

One Trustee is an employee of the Association and received remuneration of £35,000 during the year to 31 March 2026. The remuneration is received in respect of their role as an employee, not in respect of them acting as a Trustee.

No other transactions with Trustees took place during the year.

**The following pages do not form part of the statutory accounts**

# EASTHALL RESIDENTS ASSOCIATION

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2026*

| | | 2026 | | 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Income** | | | | |
| UF Donations and grants | 199,985 | | 126,177 | |
| RF Donations and grants | 360,183 | | 263,184 | |
| | | 560,168 | | 389,361 |
| **Income from charitable activities** | | | | |
| Hall lets | - | | 6,061 | |
| Community activities | 12,315 | | 6,242 | |
| ASN Group | 54,136 | | 38,235 | |
| Cafe sales | 41,028 | | 41,802 | |
| | | 107,479 | | 92,340 |
| **Total income** | | 667,647 | | 481,701 |
| **Total expenditure** | | (546,403) | | (532,450) |
| **Net surplus/(deficit) for the year** | | 121,244 | | (50,749) |

# EASTHALL RESIDENTS ASSOCIATION

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

***FOR THE YEAR ENDED 31 MARCH 2026***

| | | 2026 | | 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Charitable activities** | | | | |
| Staff costs | | | | |
| Wages and salaries (use database for trustees) | 348,466 | | 344,251 | |
| Social security costs | 16,159 | | 17,814 | |
| Staff pension costs defined contribution | 7,289 | | 6,369 | |
| | | 371,914 | | 368,434 |
| Depreciation | | | | |
| Depreciation | 31,481 | | 3,136 | |
| | | 31,481 | | 3,136 |
| Projects and activities | | | | |
| Cafe and ASN purchases | 42,595 | | 38,575 | |
| Youth and other programmes | 54,335 | | 75,286 | |
| | | 96,930 | | 113,861 |
| Premises costs | | | | |
| Rates | 3,216 | | 2,927 | |
| Heat and light | 6,401 | | 12,860 | |
| Insurance | 4,067 | | 1,824 | |
| Repairs and maintenance | 2,690 | | 809 | |
| Cleaning | 2,935 | | 2,881 | |
| | | 19,309 | | 21,301 |
| Running costs | | | | |
| Printing, postage and stationery | 552 | | 142 | |
| Telephone | 2,601 | | 2,405 | |
| Computer, website and IT costs | 618 | | 366 | |
| Subscriptions | 558 | | 635 | |
| General expenses | 2,045 | | 4,059 | |
| | | 6,374 | | 7,607 |
| Motor and travel costs | | | | |
| Travel and subsistence | 2,959 | | 2,052 | |
| Motor expenses | 249 | | 256 | |
| | | 3,208 | | 2,308 |
| Legal and professional | | | | |
| Legal fees | 329 | | 525 | |
| | | 329 | | 525 |
| Accountancy fees | | | | |
| Accounts fee (non audit/IE) | 9,073 | | 8,228 | |
| | | 9,073 | | 8,228 |
| Interest and finance charges | | | | |
| Bank charges | 885 | | 750 | |
| | | 885 | | 750 |

## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2026*

| | | 2026 | | 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Governance costs | | | | |
| Audit fees | 6,900 | | 6,300 | |
| | | 6,900 | | 6,300 |
| **Total charitable activities expenditure** | | 546,403 | | 532,450 |
| **Total expenditure** | | 546,403 | | 532,450 |