REGISTERED COMPANY NUMBER: SC213211 (Scotland)
REGISTERED CHARITY NUMBER: SC022118

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2026

for

Glasgow East End Community Carers Limited

Glasgow East End Community Carers Limited

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Glasgow East End Community Carers Limited

Report of the Trustees for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are:

- To relieve the needs of individuals resident in the east end of Glasgow (the "Operating Area") and suffering from any form of mental or physical disability, illness or impairment (which may include age associated problems) and their carers.
- To promote and/or provide training in skills associated with the care of people resident in the Operating Area and suffering from any form of mental or physical disability, illness or impairment.
- To provide facilities for recreation and other leisure time occupation for the purpose of improving the conditions of life of individuals resident in the Operating Area and suffering from any form of mental or physical disability, illness or impairment and their carers.
- To promote, establish and operate and/or support other schemes and projects of a charitable nature.

Public benefit

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

Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements as this cannot be reliably measured.

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The main activities for the year continued to focus on the delivery and development of a range of support services for carers and included:

- Information and advice
- Emotional support - Training - Health and wellbeing
- Having a voice opportunity
- Short breaks and Home Care

Glasgow East End Community Carers Limited works in partnership with other agencies to ensure that the widest range of services is available to meet the needs of carers.

The organisation has two arms - Home Care and the Carers Hub.

The Home Care side of the organisation fulfils the care packages of service users within their own homes and in the community to reduce isolation. Funds generated from this operation are then used to support the Carers' Hub in providing activities and training for the carers.

The charity continued to operate all its core activities and feedback from carers evidenced that the services from the Hub continued to support carers within their caring role. Glasgow East End Community Carers Limited continues to encourage carers to be heard and to have influence through the centre.

The main performance objective for our Home Care activities was to continue to grow the service by increasing the number of hours of care delivered in the community - this year we saw a drop off in hours resulting from a few clients with large packages spending time in hospital or passing away which led to a drop in hours.

The Homecare service was successful in its bid for all lots in the Glasgow City Council Framework tender which secures its services until 2030 with the Council retaining the right to extend the contract for one or two years.

The charity continues to face challenges in the current economic climate which has seen its core costs increase. There is also potential risk to future funding. To mitigate this risk the charity has developed a funding strategy and is constantly forging new links with funding organisations to ensure that funding streams remain fluid. It is also looking at introducing new income streams.

FINANCIAL REVIEW

Financial position

Annual Review of Activities

The financial statements show the overall position of the charity as at 31 March 2026, its incoming resources and the application of these resources for the year ended that date. Income for the year totalled £3,069,793 (2025 £3,025,298) and total expenditure amounted to £2,970,134 (2025 £2,827,290). After taking these into account, a surplus for the year was generated of £99,659 (2025 £198,008).

Principal funding sources

The principal funding sources are income from Glasgow City Council under a framework agreement and grant income from charitable organisations.

Reserves policy

The Trustees believe that the charity should hold financial reserves in order to ensure the charity can continue to operate and meet the needs of beneficiaries in the event of unforeseen, and potentially damaging, financial circumstances arising. The Trustees therefore consider that it is prudent to set aside an amount equivalent to approximately two months operating expenditure, approximately £500,000.

The level of reserves as at 31 March 2026 totals £1,440,742 (2025 £1,341,083) of which £1,312,161 (2025 £1,300,551) is unrestricted and £128,581 (2025 £40,532) is restricted. Unrestricted reserves includes £640,561 (2025 £674,469) which is the net book value of assets and this sum will only be distributable on the sale of the assets. The balance of restricted reserves will only be distributable when the conditions pertaining to the grant income are satisfied.

FINANCIAL REVIEW

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end.

FUTURE PLANS

The charity plans to continue the activities outlined above in future years and are constantly looking at the services that, carers require and will respond to their needs, always of course subject to satisfactory funding being available. The charity will continue to ensure that it has sufficient directors to maintain a healthy board and that training opportunities and support via advisers are provided for the board.

The charity will continue to ensure that its work complies with its quality assurance systems.

The charity having now submitted a revised planning application to construct an 8-bed respite centre for children and car park on the site after consultation with the Care Inspectorate and are seeking their input as to whether the latest version of the layout would meet their approval as being fit for purpose. This has been acknowledged by the Council as being a valid application. All the relevant investigation reports requested by the Planning department have been submitted, and we now await their decision before commissioning the building warrant applications.

There is currently a major lack of resource of this type in the Glasgow area, and we will seek assurances from Glasgow City Council Social Work department that the facility will be utilised prior to commencement of any building works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow East End Community Carers Limited is an incorporated charity, limited by guarantee. It was incorporated on 27 November 2000, registered in Scotland with company registration number SC213211. It was registered with OSCR as a Scottish charity number SC022118 on 26 October 1993. The incorporated charity was formed under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association. These documents were amended and unanimously approved at an extra-ordinary general meeting held on 25th September 2025

Recruitment and appointment of new trustees

The Trustees continue to seek new members with relevant and appropriate skills. Trustees are appointed in accordance with the Articles of Association of the company. The work of the charity focuses on carers in the east end of Glasgow and the board seeks to ensure that the needs of this group are appropriately reflected through the diversity of those appointed to the board. Meetings of the Trustees are frequently held to allow for a close understanding of the activities of the charity.

Organisational structure

The organisation has a board of trustees who meet regularly throughout the year and are responsible for the strategic direction and policy of the charity. The maximum number of Trustees shall be ten and a minimum of three, and no more than one trustee shall be the Project Leader. The majority of the trustees shall be carers or former carers. Day to day responsibility for the operational management of the charity rests with the Executive Management Team, comprising the Chief Executive Officer, who is aided by the Carers Hub Manager, and the the Home Care Manager who are our key management personnel.

Induction and training of new trustees

Trustees of the charity are given an induction pack. This pack includes the Memorandum and Articles of Association, copies of audited accounts, annual reports, and sample policies and information on becoming a trustee of an incorporated charity. Before appointment interested parties are invited to sit in as an observer to the board initially and to meet with the chair of the board or a member of the centre's management team to learn more about the work of the organisation. In addition to the induction pack there is a trustees' pack which includes roles and responsibilities of trustees, standards of behaviour for trustees, policies on equal opportunities, health and safety at work, finance policy, confidentiality policy, data protection and risk management.

Key management remuneration

The key management remuneration packages are set at a competitive rate and are approved annually by the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have assessed the major risks to which the incorporated charity is exposed, in particular to the operations and finances of the charity. The main risks faced are continued uncertainty around funding and resourcing staff. Trustees are satisfied that systems and procedures are in place to mitigate the exposure to the major risks. Risk assessment are made on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC213211 (Scotland)

Registered Charity number
SC022118

Registered office
26 Penston Road
Queenslie
Glasgow
G33 4AG

Trustees
J A S Carrick
Ms E M Crosbie (resigned 7.5.25)
Ms E McNeil (resigned 7.5.25)
Ms P M Kenny (resigned 7.5.25)
Ms M McLeish (resigned 7.5.25)
P Kenny (resigned 5.5.25)
R S McKain (appointed 29.5.25)
P Coupe (appointed 29.5.25)
J Guthrie (appointed 14.6.25)
E Owens (appointed 14.6.25)
M Paxton (appointed 26.3.26)

Company Secretary
E Owens

Auditors
Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

Bankers
Royal Bank of Scotland plc
36 St Andrews Square
Edinburgh
EH2 2YB

Chief Executive Officer
E Owens

FUNDS HELD AS AGENT FOR OTHERS

The Home Care staff operate a fundraising scheme whereby they raise funds for the benefit of carers and the charity facilitate the income and expenditure of these funds through the charity's bank account. The Trustees have no control or authority in the decision making of these funds as it is managed entirely by the staff. In accordance with fund accounting, the funds are held in a restricted fund. No such funds were held at the balance sheet date in the current or prior year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Glasgow East End Community Carers Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gillespie & Anderson, have indicated their willingness to be re-appointed as auditors for the forthcoming financial year.

Approved by order of the board of trustees on 24 September 2026 and signed on its behalf by:

J A S Carrick - Trustee

Report of the Independent Auditors to the Trustees and Members of Glasgow East End Community Carers Limited

Opinion

We have audited the financial statements of Glasgow East End Community Carers Limited (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 23 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate and 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 charitable company'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.

Our 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 a Report of the Independent Auditors 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.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. Our approach and assessment were 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.

Enquire of management and review supporting documentation concerning the charity's policies and procedures relating to:
- identify, evaluate and comply with laws and regulations and their awareness of any instances of non-compliance;
- detect and respond to the risks of irregularities, fraud and their knowledge of any actual, suspected or alleged fraud;
- internal controls established to mitigate risks related to, unusual items, fraud or non-compliance with laws and regulations.

Obtain an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charity. The key laws and regulations we considered in this context included the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Companies Act 2006 and the applicable Statement of Recommended Practice (SORP) together with health and safety regulations, health & social care standards, employment legislation and data protection legislation.

Discuss among the engagement team how and where irregularities might occur in the financial statements and potential indicators of fraud. Identify potential audit risks in relation to income recognition, authorisation of expenses and possible management override of controls.

Communicate relevant identified laws and regulations and potential irregularity risks to all engagement team members and remain alert to any indications of unusual items, fraud or non-compliance with laws and regulations throughout the audit.

Review all Minutes of Meetings of those charged with governance, reports and correspondence with HMRC and legal advisers.

Perform audit testing which covers the audit assumptions of: existence, completeness, rights and obligations, accuracy and valuation in respect of income recognition and expenditure incurred.

Evaluate the overall presentation, structure and content of the financial statements, including disclosures, by performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to an irregularity or fraud. Agree financial statement disclosures to underlying documents.

Assess whether the financial statements represent the underlying transactions and events in a manner that achieves compliance with relevant laws and regulations.

To address the risk of fraud through management override of controls and management bias, we: assess the rationale behind significant or unusual transactions identified through audit testing and assess where management judgement used in determining accounting estimates were indicative of potential bias.

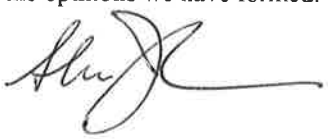
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 charitable company'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 the 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Alun Johnstone BAcc CA (Senior Statutory Auditor)
for and on behalf of Gillespie & Anderson
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
147 Bath Street
Glasgow
G2 4SN

24 September 2026

Glasgow East End Community Carers Limited

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	516	88,795	89,311	937
Charitable activities	5				
Main charitable activities		2,831,807	136,390	2,968,197	3,011,306
Other trading activities	3	-	2,980	2,980	2,831
Investment income	4	9,305	-	9,305	10,224
Total		2,841,628	228,165	3,069,793	3,025,298
EXPENDITURE ON					
Charitable activities	6				
Main charitable activities		2,655,933	314,201	2,970,134	2,827,290
NET INCOME/(EXPENDITURE)		185,695	(86,036)	99,659	198,008
Transfers between funds	19	(174,085)	174,085	-	-
Net movement in funds		11,610	88,049	99,659	198,008
RECONCILIATION OF FUNDS					
Total funds brought forward		1,300,551	40,532	1,341,083	1,143,075
TOTAL FUNDS CARRIED FORWARD		1,312,161	128,581	1,440,742	1,341,083

The notes form part of these financial statements

Glasgow East End Community Carers Limited

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	14	640,561	-	640,561	674,469
CURRENT ASSETS					
Debtors	15	265,666	-	265,666	251,469
Cash at bank and in hand		940,793	128,581	1,069,374	927,929
		1,206,459	128,581	1,335,040	1,179,398
CREDITORS					
Amounts falling due within one year	16	(534,859)	-	(534,859)	(512,784)
NET CURRENT ASSETS		671,600	128,581	800,181	666,614
TOTAL ASSETS LESS CURRENT LIABILITIES		1,312,161	128,581	1,440,742	1,341,083
NET ASSETS		1,312,161	128,581	1,440,742	1,341,083
FUNDS	19				
Unrestricted funds				1,312,161	1,300,551
Restricted funds				128,581	40,532
TOTAL FUNDS				1,440,742	1,341,083

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2026 and were signed on its behalf by:

J A S Carrick - Trustee

The notes form part of these financial statements

Glasgow East End Community Carers Limited

Cash Flow Statement for the Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	143,115	283,398
Net cash provided by operating activities		143,115	283,398
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,975)	(13,319)
Sale of tangible fixed assets		-	7,400
Interest received		9,305	10,224
Net cash (used in)/provided by investing activities		(1,670)	4,305
Change in cash and cash equivalents in the reporting period		141,445	287,703
Cash and cash equivalents at the beginning of the reporting period		927,929	640,226
Cash and cash equivalents at the end of the reporting period		1,069,374	927,929

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net income for the reporting period (as per the Statement of Financial Activities)	99,659	198,008
Adjustments for:		
Depreciation charges	44,883	44,911
Profit on disposal of fixed assets	-	(1,783)
Interest received	(9,305)	(10,224)
(Increase)/decrease in debtors	(14,197)	62,424
Increase/(decrease) in creditors	22,075	(9,938)
Net cash provided by operations	143,115	283,398

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	927,929	141,445	1,069,374
	927,929	141,445	1,069,374
Total	927,929	141,445	1,069,374

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', and the Companies Act 2006 as applicable to companies subject to the small companies regime. The financial statements have been prepared under the historical cost convention.

Presentation currency
The financial statements are presented in sterling which is the functional currency of the charity.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have prepared cash flow projections and consider there to be sufficient cash resources and reserves available. The trustees acknowledge the reliance on funding from the local authority and consider the services provided to be essential to providing care in the community.

Critical accounting judgements and key sources of estimation uncertainty
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

Income
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants and legacies. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliability and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received.

Charitable activities income is received from the sale of goods and services offered as part of the charitable activities of the charity. This includes income received which funds the provision of care under service contracts. Income from performance related grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliability.

Other trading activities income is received from fund raising events.

Investment income consists of bank interest received. Investment income is included when receipt is probable and the amount can be measured reliably.

Expenditure
Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Allocation and apportionment of costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work. Key management remuneration is allocated 50% to management costs and 50% to governance costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

If any impairment exists, the carrying amount of the asset shall be reduced to its estimated recoverable amount.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. It is the charity's policy to capitalise all relevant expenditure greater than £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds are classified as either unrestricted funds or restricted 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 funds.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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

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

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

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

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

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

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	89,311	937

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	2,980	2,831

continued...

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	9,305	10,224

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2026	2025
		£	£
Service contracts	Main charitable activities	2,831,807	2,906,510
Grants	Main charitable activities	136,390	104,796
		2,968,197	3,011,306

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

	2026	2025
	£	£
National Lottery	46,489	24,932
Shared Care Scotland	69,678	69,864
R S MacDonald	16,921	-
The Carers Trust	-	5,000
The Mushroom Trust	-	4,000
The Arnold Clark Community Fund	-	1,000
Other small grants	3,302	-
	136,390	104,796

Grants received from Shared Care Scotland relates to income received from the Short Breaks Fund, with funding from Scottish Government.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Main charitable activities	2,553,025	417,109	2,970,134

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	2,435,708	2,297,888
Activities	48,934	39,727
Catering	2,698	3,148
Travel	58,813	73,190
Agency workers	-	6,542
Equipment & resources	6,872	14,291
	2,553,025	2,434,786

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Main charitable activities	333,368	83,741	417,109

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

	2026 Main charitable activities	2025 Total activities
	£	£
Wages	64,669	63,699
Social security	8,220	6,907
Pensions	1,852	1,911
Hire of plant and machinery	2,741	1,826
Rates and water	3,964	3,705
Insurance	26,050	23,340
Light and heat	14,327	18,888
Telephone	7,245	8,927
Postage and stationery	8,777	11,147
Advertising	786	2,369
Sundries	7,577	7,022
Training	12,767	11,422
Staff expenses	312	731
Board expenses	180	7,308
Premises expenses	5,770	9,410
Repairs & renewals	9,583	15,047
Subscriptions	3,613	2,761
Recruitment	1,063	240
Computer expenses	55,348	46,860
Professional & legal fees	31,112	12,769
Bank charges	3,489	3,460
Payroll expenses	8,100	8,101
Bad debt	10,940	9
Depreciation of tangible and heritage assets	44,883	44,911
Loss on sale of tangible fixed assets	-	(1,783)
Wages	64,669	63,699
Social security	8,220	6,907
Pensions	1,852	1,911
Carried forward	408,109	383,504

continued...

8. SUPPORT COSTS - continued

	2026 Main charitable activities	2025 Total activities
	£	£
Brought forward	408,109	383,504
Auditors' remuneration	9,000	9,000
	417,109	392,504

9. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	44,883	44,910
Hire of plant and machinery	2,741	1,826
Surplus on disposal of fixed assets	-	(1,783)

10. AUDITORS' REMUNERATION

	2026	2025
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,000	9,000

11. TRUSTEES' REMUNERATION AND BENEFITS

In the year to 31 March 2026, the CEO, E Owens was appointed as trustee. In his role as project leader, he received remuneration of £49,896, whilst the company also paid NI costs of £6,734 and pension contributions of £1,497 (as allowed by the charity's Memorandum of Association article 37). In the year to 31 March 2025, Mr Owens was not a trustee, whilst the trustees who served in that year received no remuneration.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

12. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	2,331,042	2,247,134
Social security costs	211,292	149,822
Other pension costs	42,856	45,966
	2,585,190	2,442,922

continued...

12. STAFF COSTS - continued

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

	2026	2025
Management	3	3
Admin	1	1
Carers	124	127
	128	131

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	345	592	937
Charitable activities			
Main charitable activities	2,906,510	104,796	3,011,306
Other trading activities	-	2,831	2,831
Investment income	10,224	-	10,224
Total	2,917,079	108,219	3,025,298
EXPENDITURE ON			
Charitable activities			
Main charitable activities	2,540,057	287,233	2,827,290
NET INCOME/(EXPENDITURE)	377,022	(179,014)	198,008
Transfers between funds	(190,221)	190,221	-
Net movement in funds	186,801	11,207	198,008
RECONCILIATION OF FUNDS			
Total funds brought forward	1,113,751	29,324	1,143,075
TOTAL FUNDS CARRIED FORWARD	1,300,552	40,531	1,341,083

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2025	629,930	-	58,594
Additions	-	5,534	269
At 31 March 2026	629,930	5,534	58,863
DEPRECIATION			
At 1 April 2025	27,742	-	22,439
Charge for year	12,599	1,107	14,570
At 31 March 2026	40,341	1,107	37,009
NET BOOK VALUE			
At 31 March 2026	589,589	4,427	21,854
At 31 March 2025	602,188	-	36,155

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2025	58,286	37,831	784,641
Additions	-	5,172	10,975
At 31 March 2026	58,286	43,003	795,616
DEPRECIATION			
At 1 April 2025	25,584	34,407	110,172
Charge for year	14,574	2,033	44,883
At 31 March 2026	40,158	36,440	155,055
NET BOOK VALUE			
At 31 March 2026	18,128	6,563	640,561
At 31 March 2025	32,702	3,424	674,469

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	232,811	232,614
Other debtors	4,753	3,250
Prepayments	28,102	15,605
	265,666	251,469

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	76,212	24,370
Social security and other taxes	22,368	25,971
Other creditors	257,596	289,395
Accrued expenses	178,683	173,048
	534,859	512,784

Included in other creditors is a balance of £257,596 (2025 £287,804) due to Glasgow City Council in respect of monies received for services which, primarily as a result of Covid restrictions, were not carried out. There are ongoing discussions with the Council which may result in the charity being able to retain a portion of the balance, however, there is no formal documentation in place confirming this. Consequently the Trustees have considered it prudent to retain this amount within creditors.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2026	2025
	£	£
Within one year	4,233	5,801
Between one and five years	12,654	4,719
	16,887	10,520

18. SECURED DEBTS

The charity granted a standard security in favour of Glasgow City Council on 30 November 2022 over the property at 26 Penston Road, Glasgow in relation to the proposed use of the property and certain circumstances where gains could arise where a change in use is permitted within 5 years of the date of entry.

continued...

19. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General Fund	1,300,352	185,894	(174,085)	1,312,161
Steering Committee Fund	199	(199)	-	-
	1,300,551	185,695	(174,085)	1,312,161
Restricted funds				
Carers Hub Fund	39,908	(85,412)	174,085	128,581
Home Care Staff Fundraising Fund	624	(624)	-	-
	40,532	(86,036)	174,085	128,581
TOTAL FUNDS	1,341,083	99,659	-	1,440,742

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	2,841,628	(2,655,734)	185,894
Steering Committee Fund	-	(199)	(199)
	2,841,628	(2,655,933)	185,695
Restricted funds			
Carers Hub Fund	228,165	(313,577)	(85,412)
Home Care Staff Fundraising Fund	-	(624)	(624)
	228,165	(314,201)	(86,036)
TOTAL FUNDS	3,069,793	(2,970,134)	99,659

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds	1,113,751	377,021	(190,221)	1,300,551
Restricted funds				
Carers Hub Fund	25,110	(175,423)	190,221	39,908
NHS BME Materials Fund	878	(878)	-	-
NHS CIS Training Co-ordinator Fund	2,712	(2,712)	-	-
Home Care Staff Fundraising Fund	624	-	-	624
	29,324	(179,013)	190,221	40,532
TOTAL FUNDS	1,143,075	198,008	-	1,341,083

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	2,917,079	(2,540,058)	377,021
Restricted funds			
Carers Hub Fund	108,219	(283,642)	(175,423)
NHS BME Materials Fund	-	(878)	(878)
NHS CIS Training Co-ordinator Fund	-	(2,712)	(2,712)
	108,219	(287,232)	(179,013)
TOTAL FUNDS	3,025,298	(2,827,290)	198,008

Unrestricted Fund
General Fund represents the income and expenses relating to the primary activities of the charity.

Designated Fund
Steering Committee Fund represents the income allocated to the sub-committee to spend at their discretion in line with charitable objectives.

Restricted Fund
Carers Hub Fund represents income and expenditure incurred in the provision of the Carers Hub. The Carers Hub provides ongoing preventative support to unpaid carers in the east end by way of a range of services and activities aimed at reducing isolation and stress while improving health and wellbeing.

NHS Website Fund, NHS BME Materials Fund and NHS CIS Training Co-Ordinator Fund are all part of the NHS Carer Information Strategies Programme which provides training for carers.

Home Care Staff Fundraising Fund represents funds held on behalf of Home Care staff who raise funds to generate income to support carers in activities or events as their discretion. These funds are held by the charity on behalf of the Home Care staff.

Transfers between funds

During the year, sums totalling £174,085 were transferred from the general fund to a restricted fund to support the Carers Hub Fund activities (2025 £190,221).

20. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £42,856 (2025 £45,966). As at 31 March 2026 there were outstanding pension contributions amounting to £2,115 (2025 £2,604) included in accrued charges.

continued...

21. CONTINGENT LIABILITIES

GEECC reached an agreement with Football Focused 1-2-1 LTD (FF) that allows FF to make use of GEECC facilities over a three year term. If GEECC break this agreement, an exit fee of £45,000 will apply during year 1; £29,700 during year 2; and £14,850 during year 3.

During the year, FF have made improvements to facilities used that belong to GEECC. As no reliable estimate as to the value of these improvements has been feasible, no amounts have been introduced to the financial statements relating to these improvements.

22. RELATED PARTY DISCLOSURES

Key management during the year comprised of Carers Hub Manager, Home Care Manager and CEO. The total remuneration of key management in the year (including NI & pension costs) was £149,480 (2025 £145,035).

There were no donations paid by Trustees to the charity during the current or prior financial year.

23. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

Glasgow East End Community Carers Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	89,311	937
Other trading activities		
Fundraising events	2,980	2,831
Investment income		
Deposit account interest	9,305	10,224
Charitable activities		
Service contracts	2,831,807	2,906,510
Grants	136,390	104,796
	2,968,197	3,011,306
Total incoming resources	3,069,793	3,025,298
EXPENDITURE		
Charitable activities		
Wages	2,201,704	2,119,736
Social security	194,852	136,008
Pensions	39,152	42,144
Activities	48,934	39,727
Catering	2,698	3,148
Travel	58,813	73,190
Agency workers	-	6,542
Equipment & resources	6,872	14,291
	2,553,025	2,434,786
Support costs		
Management		
Wages	64,669	63,699
Social security	8,220	6,907
Pensions	1,852	1,911
Hire of plant and machinery	2,741	1,826
Rates and water	3,964	3,705
Insurance	26,050	23,340
Light and heat	14,327	18,888
Telephone	7,245	8,927
Postage and stationery	8,777	11,147
Advertising	786	2,369
Sundries	7,577	7,022
Training	12,767	11,422
Staff expenses	312	731
Carried forward	159,287	161,894

Glasgow East End Community Carers Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	2026	2025
	£	£
Management		
Brought forward	159,287	161,894
Board expenses	180	7,308
Premises expenses	5,770	9,410
Repairs & renewals	9,583	15,047
Subscriptions	3,613	2,761
Recruitment	1,063	240
Computer expenses	55,348	46,860
Professional & legal fees	31,112	12,769
Bank charges	3,489	3,460
Payroll expenses	8,100	8,101
Bad debt	10,940	9
Freehold property	12,599	12,599
Plant and machinery	1,107	-
Fixtures and fittings	14,570	14,304
Motor vehicles	14,574	14,349
Computer equipment	2,033	3,659
Loss on sale of tangible fixed assets	-	(1,783)
	333,368	310,987
Governance costs		
Wages	64,669	63,699
Social security	8,220	6,907
Pensions	1,852	1,911
Auditors' remuneration	9,000	9,000
	83,741	81,517
Total resources expended	2,970,134	2,827,290
Net income	99,659	198,008