Registered Number: SC574559

Charity Number: SC052103

GESH (Glasgow) Ltd (A Company Limited by Guarantee)

Report and Financial Statements For Year Ended 31 August 2025

GESH (Glasgow) Ltd

COMPANY INFORMATION

Registered Office:	**1 Redcastle Square Garthamlock Glasgow G33 5EG**
Registered Number:	**SC574559**
Company Secretary:	**Maureen Ferrie**
Directors:	**Walter Brown**
	Francis Dunn
	Kevin Andrew Hiron-Brown
Independent Examiner:	**Hazel Holmes**
	17 Clare Crescent
	Larkhall ML9 1ES

GESH (Glasgow) Ltd

DIRECTORS REPORT

The Directors present their report with the Financial Statements of the company for the Year Ended 31 August 2025.

Principal Activites:
The principle activity of the company in the year under review was to ensure the effective management of Greater Easterhouse Supporting Hands for the benefit of disabled people and related local community groups within the Greater Easterhouse catchment area.

Reserves Policy:
The level of reserves held in each fund is showing on Page 6

It is anticipated that GESH (Glasgow) will increase the reserves and move into a surplus position as evidence by recent service contracts secured after this year end.

The board will assess and review the policies in place at the next meeting.

Plans for the future period:
The Directors aim to increase the numbers of people accessing the facilities of the project year on year.

Directors:
The Directors of the company in office during the year were as follows:
Maureen Ferrie
Walter Brown
Francis Dunn
Kevin Andrew Hirons-Brown

In accordance with company law, as the Company's Directors, we certify that:

- So far as we are aware, there is no relevant information of which the company's independent examiner is aware of, and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the company's independent examiner is aware of that information.

Director appointment, induction and training:
Directors are appointed in accordance with the Memorandum and Articles of Association.

Directors, on induction, are given an induction session by various members of the Board and Senior Management.

Director Training is ongoing.

Directors Responsibilities:
Company Law requires the Directors to prepare Financial Statements for each year which give a true and fair view of the state of affairs of the company and the profit or loss of the company from that period. In preparing those Financial Statements, the Directors are required to:

Select suitable accounting policies and then apply them consistently.
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 company will continue in business.

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

Independent Examiner:
A resolution to appoint Hazel Holmes as independent examiner has been agreed with the members at the Annual General Meeting.

Small Company Special Provisions:
The above report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:

Maureen Ferrie	31/03/2026
Maureen Ferrie Secretary	Date
Francis Dunn	31/03/2026
Francis Dunn Director	Date

GESH (Glasgow) Ltd

INDEPENDENT EXAMINERS REPORT TO THE MANAGEMENT COMMITTEE OF GESH (GLASGOW) LTD

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on the following pages.

Respective responsibilities of Trustees and Examiner
The charity's trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by law to prepare accrued accounts.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts as required under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- To follow the procedures laid down in the general Directions under section 145(5)(b) of the 2001 Act, and
- To state whether particular matters have come to my attention

Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the Charities Account) Scotland Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiners statement
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirement:

- To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
- To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

Have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Hazel Holmes	31/03/2026
Independent Examiner Secretary	Date

Responsibilities of Directors/Trustees:

a) The Members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act – however, in accordance with section 44 od the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on Page 4.
b) The Directors/Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

The Financial Statements have been prepared in accordance with the provisions of Part 15 of the Companies Act relating to small companies and were approved by the Board of Directors and signed on its behalf by:

Maureen Ferrie	31/03/2026
Maureen Ferrie Secretary	Date
Francis Dunn	31/03/2026
Francis Dunn Director	Date

GESH (Glasgow) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

1. Accounting Policies

Accounting Convention
The Financial Statements have been prepared in accordance with applicable accounting standards under the historical cost convention and Statement of Recommended Practise for Charities.

Incoming Resources
All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, and the amount can be qualified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is reviewed by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included where coverable
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources Expended
Expenditure is recognised on an accrual basis as a liability incurred.

- Charitable expenditure compromises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs on an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure category of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on a n appropriate basis e.g. floor areas, per capita or estimated usage.

Cash Flow

The Financial Statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial

Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected life, as follows:

Plant/Fittings & Equipment	25% Reducing Balance
Leasehold Improvements	4% Straight Line
Mini Bus	15% Reducing Balance

Stock

Stock is valued at the lower of cost and net realisable value.