GLASGOW HUMANE SOCIETY
(SCIO Number SC001178)

REPORT AND ACCOUNTS

For the year to 31st January 2026

GLASGOW HUMANE SOCIETY

REPORT AND ACCOUNTS FOR THE YEAR TO 31st JANUARY 2026

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GLASGOW HUMANE SOCIETY

Directors' report
For the year ended 31st January 2026

The Directors present their report and financial statements for the year ended 31st January 2026.

Reference and administrative information

Charity name:	Glasgow Humane Society
Charity registration number:	SC001178
Charity's principal address:	Glasgow Humane Society The Boatyard 1D Glasgow Green Glasgow, G40 1BA

Directors serving as Trustees

The Directors serving during the year since the year end were as follows:

Duncan Evans	Chairman (Appointed 20 May 2022)
Matt Saunders	Secretary (Appointed 3 July 2025)
Gareth Mathias	Treasurer (Appointed 18 November 2021)
Mike Edwards	(Appointed 3 June 2021)
Adam Stockman	(Appointed 18 Nov 2021)
John MacKenzie	(Appointed 3 July 2025)

Independent Examiner	Julia McDonald CPFA	C/O Glasgow City Council City Chambers Glasgow G2 1DU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow Humane Society was founded on 16th August 1790 and registered as a Charity (SC001178) on 1st May 1912.
The current constitution was revised on 21 June 2019 and approved by OSCR in September 2019.
Under the constitution, Glasgow Humane Society is registered as a Scottish Charitable Incorporated Organisation (SCIO) and the Society consists of its Members and the Board of Directors.

Risk Management

The Directors obtain advice from qualified professionals in order to support the identification of key risks and appropriate mitigation.

GLASGOW HUMANE SOCIETY

Directors' report
For the year ended 31st January 2026

OBJECTIVES AND ACTIVITIES

The principal objective of the Society is the prevention of accidents in and around the waterways of Glasgow and the surrounding areas. In doing so it liaises with the emergency services, river users and local communities.

ACHIEVEMENTS AND PERFORMANCE

Throughout the year, the Society continued to fulfil its longstanding charitable purpose of protecting and preserving life on the River Clyde and surrounding waterways. Demand for the Society's services remained high throughout 2025, with the organisation responding to incidents involving individuals in distress, supporting emergency service response activity and working alongside partner agencies to promote water safety across the Glasgow area.

This is achieved by delivering education, training and advice all of which is provided free of charge to the public, businesses, relevant authorities, such as Glasgow City Council, Police and Fire Services as well as rowing clubs and other river users.

Operationally, our Officer, William Graham continues to support emergency services in rescues and recoveries. Tragically our team assisted in the recovery 10 persons who had entered the water last year.
We provided safety boat cover to 7 Regattas and other events including TRNSMT.
Water Safety Training was provided to University of Glasgow Security Guards as well as Glasgow City Council Park Rangers. This training was provided to 2 groups of 30-40 school children.
We currently have 20 volunteers, many of whom regularly give up their own time to assist in the everyday activities of the Society.

All our regular volunteers receive Royal Yachting Association qualifications with us including Sea Survival, First Aid and Powerboat Level 2. This training is provided free through our partnership with Glasgow City Boats.

A significant highlight of the year was the fundraising dinner held in Glasgow in April 2025. The event, organised by the family of a young man recovered from the river, brought together family, friends, supporters and local businesses in celebration of the life of a loved one. The dinner generated a magnificent sum of **£23,886** and also served to increase the public awareness of the Society's activities and future needs.

Fundraising is a big part of all charities and I would urge all our supporters to consider fundraising for the Society. It could be completing the Kilt Walk, having a Coffee Morning or by simply registering with Easy Fundraising, nominating the Glasgow Humane Society as your chosen charity. The online vendor donates to the Society every time you make a purchase on your behalf costing you nothing. We only have 18 supporters who have helped raise over £1000 over the last 4 years. Another easy way to increase our funds is to encourage friends and colleagues to join our Society at the modest cost of £20 per year. Businesses can also become corporate members for £75 per year.

I would like to take this opportunity to thank the Board for its support with special mention to Gareth Mathias not only for his continued sterling work in his role as treasurer but also for leading the charge in securing such a splendid rise in corporate membership.

The Board is indebted to its Officer, members, consultants and volunteers for their work and support throughout the year. Without their help, combined with donations the Society would quite simply not be able to function.

PLANS FOR THE FUTURE

Short to medium term objectives under consideration by the Directors:-

(1) Fundraising continues to be a priority and therefore must be the focus of everyone who values the vital work we do.

(2) Continue refurbishment of the Boathouse and yard.

Longer term objectives:-

(1) Consideration of the employment of a part-time Officer to assist in matters identified by the Board.

MEMBERSHIP

At the end of the period to 31st January 2026, there Society had 50 Individual and 17 Corporate Members.

FINANCIAL REVIEW

Financial Results

In the Financial year 2025-26, the Society secured funding of £84,314 from several sources. The total expenditure was £77,710 resulting in a surplus for the year of £6,604.

At the end of the period, the financial position showed net assets amounting to £129,016.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which have arisen from past operating results, at a level which equates to approximately six months unrestricted expenditure. This allows sufficient funds to provide administration and support costs and to respond to emergency situations which arise from time to time.
The balance of unrestricted funds would comfortably support the current reserve policy of six months unrestricted expenditure.
Liquid funds at 31st January 2026 totalled £64,604

Key management personnel remuneration

The Board of Directors are the key management personnel of the charity in charge of providing strategic oversight, direction and support of the Society Officer who is responsible for the charity's operations on a day to day basis. All Directors give of their time freely and no remuneration or expenses were paid to any member of the Board during the current financial year.

GLASGOW HUMANE SOCIETY

Directors' report
For the year ended 31st January 2026

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Law requires the Directors to prepare financial statements for each financial year.
Under Charity Law, the Directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable law).
The Directors 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 charity and of the surplus or deficit for the year. In preparing these financial statements, the Directors 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 charity will continue in business

The Directors are responsible for keeping proper 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 Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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 Charity's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

Approved by the Directors on 26 June 2026 and signed on their behalf.

G. Mathias

Gareth Mathias
Treasurer

D.H. Evans

Duncan Evans
Chairman

GLASGOW HUMANE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure account)
for the year ended 31st January 2026

	Notes	Unrestricted Funds	Restricted Funds	52 weeks Total to 31/01/26	52 weeks Total to 31/01/25
		£	£	£	£
INCOMING RESOURCES					
Subscriptions & Donations		41,535	-	41,535	13,283
Grants Received		10,000	-	10,000	10,000
Operational Contract		31,500	-	31,500	31,500
Investment Income		1,279	-	1,279	1,578
Total incoming resources	2	84,314	-	84,314	56,361
RESOURCES EXPENDED					
Costs of charitable activities					
- Operational activities		77,710	-	77,710	77,692
Total resources expended	3	77,710	-	77,710	77,692
Net incoming resources		6,604	-	6,604	(21,331)
Balance brought forward at 1 February 2025		122,412	-	122,412	143,743
		129,016	-	129,016	122,412
Transfers between funds		-	-	-	-
Balance carried forward at 31 January 2026		129,016	-	129,016	122,412

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

GLASGOW HUMANE SOCIETY

BALANCE SHEET

as at 31st January 2026

	Notes	31st January 2026 £	31st January 2025 £
Fixed Assets			
Tangible Assets	4	56,904	64,923
Total Fixed Assets		**56,904**	**64,923**
Current Assets			
Investment-Loans Fund	5	2,528	13,336
Debtors	6	9,560	9,797
Bank of Scotland-Current Account		4,392	7,428
Bank of Scotland-Savings Account		57,684	31,110
		74,164	61,671
Creditors : due within one year			
Accrued charges	7	(2,052)	(4,182)
Net Current Assets		**72,112**	**57,489**
Net Assets		**129,016**	**122,412**
Unrestricted funds		129,016	122,412
Restricted funds		-	-
Net Assets carried forward		**129,016**	**122,412**

Approved by the Directors on 26 June 2026 and signed on their behalf

G. Mathias

Gareth Mathias
Treasurer

D.H. Evans

Duncan Evans
Chairman

GLASGOW HUMANE SOCIETY

NOTES TO THE ACCOUNTS

for the year ended 31st January 2026

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP) : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Directors consider that there are no material uncertainties about the Society's ability to continue as a going concern, with strong liquid funds mitigating any potential risks.

(b) Funds structure

Unrestricted income funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Society.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

(c) Income recognition

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

(d) Expenditure recognition

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 reliably.

All expenditure is accounted for on an accrual basis. There were no governance costs, with all services under this heading given on a free gratis basis.

(e) Support and Governance costs

The Society incurred no expenditure on Governance costs during the financial year. The Annual Inspection of the accounts and the holding of Director's meetings and the Annual General Meeting were all undertaken on a free gratis basis as a gesture of goodwill to the charity.

The only sphere of the Charity's activities is that of the prevention of accidents around the waterways of Glasgow and the surrounding areas. All expenditure is therefore encapsulated in the one operational area, and there was no requirement for the allocation of support costs. Support costs of £8,661, in the form of administration expenditure, were incurred during the financial year and this has been included in the cost of operational activities shown on page 5 of the accounts. Details of the support costs are analysed in note 3 of the accounts.

NOTES TO THE ACCOUNTS

for the year ended 31st January 2026

1 ACCOUNTING POLICIES (cont)

(f) **Charitable activities**

The expenditure on operational activities includes all direct costs and support costs incurred in the provision of the main aim of the charity in the prevention of accidents in and around the waterways of Glasgow and the surrounding areas.

(g) **Tangible fixed assets and depreciation**

Heritable property is depreciated at 2% per annum on a straight line basis.
Boats and equipment are depreciated at 20% on the reducing balance method.
Motor Vehicles are depreciated at 20% on the reducing balance method.

(h) **Pensions**

The Society has one full time employee with whom agreement was reached to become part of the Nest Pension Scheme set up by the Government. The minimum contribution is based on 8% of salary, which after tax relief of 1%, the 4 weekly contributions are made up of 4% for Employee and 3% for the Society as employer. The first contribution was made on 16th December 2019.

GLASGOW HUMANE SOCIETY

NOTES TO THE ACCOUNTS
for the year ended 31st January 2026

2 INCOMING RESOURCES

		52 weeks Total to 31/01/26 £		52 weeks Total to 31/01/25 £
Unrestricted				
Membership Fees-Individual	850		815	
Membership Fees-Corporate	1,175		500	
Donations (Includes Charity Ball)	39,510	**41,535**	11,968	**13,283**
Glasgow City Council-Financial Services (General Grant)	10,000		10,000	
Glasgow City Council-NRS Service Agreement	31,500	**41,500**	31,500	**41,500**
Investment Interest -Loans Fund	905		1,368	
Bank Account Interest	374	**1,279**	210	**1,578**
		84,314		**56,361**

3 TOTAL RESOURCES EXPENDED

		52 weeks Total to 31/01/26 £		52 weeks Total to 31/01/25 £
Unrestricted				
Staff costs	35,069		33,836	
Upkeep of Boathouse	9,606		9,323	
Maintenance of Boats	9,565		7,044	
Vehicle Depreciation	1,878		2,348	
Insurance Premiums	12,931	**69,049**	12,439	**64,990**
Support Services (Glasgow City Council)	5,000		5,000	
Telephones	855		1,629	
Training	108		1,200	
Promotional Material	1,139		0	
Other Administration expenses	384		420	
Officer Clothing	538		2,030	
Audit Fee	0		0	
Road Tax (Van)	335		320	
Computers & Support	302	**8,661**	2,103	**12,702**
		77,710		**77,692**

GLASGOW HUMANE SOCIETY

NOTES TO THE ACCOUNTS
for the year ended 31st January 2026

4 TANGIBLE FIXED ASSETS

	Heritable Property £	Boats & Pontoon £	Equipment £	Motor Vehicle	**Total £**
Cost					
At 1 February 2025	106,102	105,100	11,961	18,343	**241,506**
Additions/Disposals for year	0	0	0	0	**0**
At 31 January 2026	106,102	105,100	11,961	18,343	**241,506**
Depreciation					
At 1 February 2025	70,062	92,058	5,511	8,952	**176,583**
Charge for year	2,242	3,891	8	1,878	**8,019**
At 31 January 2026	72,304	95,949	5,519	10,830	**184,602**
Net Book Value					
At 31 January 2026	33,798	9,151	6,442	7,513	**56,904**
At 31 January 2025	36,040	13,042	6,450	9,391	**64,923**

5 INVESTMENT-LOANS FUND

Investments are held on Temporary Loan with Glasgow City Council Loans Fund

6 DEBTORS

	2026 £	**2025 £**
Sundry Debtors figure of £9,560 comprises the undernoted:-		
Willis Ltd (Insurance Premiums)	7,893	7,581
Bell Fire & Security (Security)	1,196	1,665
Glasgow City Council (Interest from Loans Fund)	300	380
Officer Advances	171	171
	9,560	**9,797**

7 CREDITORS

	2026 £	**2025 £**
Accrued charges figure of £2,052 comprises the undernoted:-		
Salary Accrual-Officer	1,936	1,707
Electricity	116	206
Telephones	0	835
Computer	0	1,434
	2,052	**4,182**

NOTES TO THE ACCOUNTS

for the year ended 31st January 2026

8 INDEPENDENT EXAMINER'S REMUNERATION

No fee was charged by the Independent Examiner as a goodwill gesture to the Society.

9 ANALYSIS OF STAFF COSTS

	2026	2025
	£	£
Gross Salary	30,425	29,988
Social scurity costs	3,749	2,835
Other pension costs (see note 1(h))	895	1013
Total	**35,069**	**33,836**

The Society has employed a full time Officer commencing 6th July 2015. The Officer leads the work which the Society undertakes on Glasgow waterways and surrounding areas and is supported in this by volunteers. Salary costs of £35,069 are included in the operational activities total on page 5 of the accounts.

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name: GLASGOW HUMANE SOCIETY

Registered charity number
SC 001178

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	FEB	2025	to	31	JAN	2026

Set out on pages
(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 2006 Accounts Regulations. 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 examiner's statement
In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 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:** [signature] **Date:** 31/5/2026

Name: JULIA MCDONALD

Relevant professional qualification(s) or body (if any): CPFA

Address: 24 KING EDWARD RD
GLASGOW
G13 1JW

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems

Give here brief details of any items that the examiner wishes to disclose	N/A.