

REGISTERED COMPANY NUMBER: SC192851 (Scotland)
REGISTERED CHARITY NUMBER: SC028534

The Pavillion (Greater Easterhouse)
Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018

THURSDAY



SCT *S7HT13SZ* 01/11/2018 #281
COMPANIES HOUSE

The Pavillion (Greater Easterhouse)

Contents of the Financial Statements
for the Year Ended 31 March 2018

	Page
Manager's foreword	1
Report of the Trustees	2
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	13

The Pavillion (Greater Easterhouse)

Manager's foreword **for the Year Ended 31 March 2018**

The Pavillion journey continues with another very successful year. Increasing numbers across all our sessions. These attendances should not be taken lightly or an expected by-product of trying to provide a quality experience in a world where there are so many choices, they choose us. As well as improvements to attendances we have had two refurbishments over the last year or so which has improved the look of the outside as well as new toilets on the inside.

Communication and Team work has been the key, when we say team we include all volunteers across the clubs and the ages. We have:

- All team members have an email address
- All team members have access to training, development days and team meetings
- There are 4 development days per year
- There are Bi monthly team meetings
- Session plans for each of the clubs, information collected is fed into our Upshot system.

This team work was rewarded in 2018 with an Investors in Young People accreditation. We are particularly proud of the assessor's recognition of how we support young people:

"It is clear from our discussions you are passionate and committed to developing Young People and providing a platform to address youth unemployment and develop Scotland's young workforce". (Nicola Dillion)

In addition, quotes from the team members who took part in the assessment:

"Every single part of this job has been so supportive"

"The Pavillion is an example of what has gone right for me"

"I love the job, the staff and it is close to home" "I have learned so much"

"The kids make the Pavillion a great place to work" "It is like 1 big family in here"

"The variety makes it a great place to work and ability to develop your own programmes"

The dedication of the whole Pavillion team is without doubt the main reason for its success. The positive supportive atmosphere which has been created can only inspire young people to make and achieve their life goals.

On behalf of the Board of Directors we would like to thank you for your continued hard work and dedication to The Pavillion.

**Report of the Trustees
for the Year Ended 31 March 2018**

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charitable company (which is a public entity under FRS 102) remain as before - to provide, in the interests of social welfare, facilities for recreation and other leisure time occupation to disadvantaged young people resident within Greater Easterhouse with a view to improving their conditions of life and to promote and advance the education and skills of all kinds of the residents within the area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Pavillion is a youth project based in the Greater Easterhouse area. Its main aim is to provide a safe alcohol and drug free environment for children and young people aged 11-17 years and children aged 8-11 years, who reside within the Greater Easterhouse area, where they can socialise in a learning friendly environment.

The Pavillion evolved from a centre in which young people attended on a drop in basis to a facility that offered a structured programme of events. We provide a wide variety of activities, including a wide range of physical activities and sports, art, music and multimedia projects.

The Pavillion Youth Cafe aims to:

- Provide a safe alcohol and drug free environment for children and young people aged 8-17 years who reside in Greater Easterhouse;
- Empower young people to take responsibility for service provision and activities;
- Increase inclusion of young people in their communities;
- Provide training, personal development and volunteering opportunities for young people and the community in Greater Easterhouse;
- Reduce crime and vandalism in the area by providing positive diversionary activities;
- Challenge the practice of territorialism.

The cornerstone of our work is sessions for juniors (P4 to P7) between 4pm to 6pm on Mondays, Wednesdays and Fridays and, for seniors (S1 to 18 years) sessions on Monday, Wednesday and Friday between 6.30pm and 9.15pm and on Saturdays between 6pm and 9pm. As well as opportunities for play and socialising, young people take part in a number of activities such as:

- Nutrition education and cooking sessions to promote healthy lifestyles and combat obesity
- Active sessions where participants engage in fun physical fitness, enjoy the camaraderie of playing in a team games with friends and peers, and learn to become responsible adolescents and adults
- Music and arts programmes to promote creativity and positive mental health through the engagement of therapeutic activities
- Issue based workshops to increase awareness of the dangers associated with drugs, alcohol, smoking and bullying
- Social enterprise to develop entrepreneurial skills encourage young entrepreneurs
- Life skills which are integrated throughout all phases of the programmes
- Accreditation which is also integrated throughout the programmes to increase attainment levels

Report of the Trustees
for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities (contd.)

Activity	Number of people taking part	Sessions delivered	Hours of delivery
Pavillion drop-in total	160	324	877
Schools - total	219	55	69
Family /community engagement	74	99	255
Volunteering	9	317	46
Totals	462	795	1247
Pavillion drop-in total	160	324	877
Juniors	76	139	323
Seniors	84	185	54
Schools - total	219	55	69
Cooking & kicking	54	8	9
Raspberry Pi	60	18	26
Social Enterprise	94	21	26
Schools - Lochend CHS Personal Development	11	8	8
Family/community engagement	74	99	255
Little Rascals	22	51	21
Job Club/Axis cooking sessions	52	48	234
Volunteering	9	317	644
Totals	462	795	1247

Monitoring & Evaluating: Methodology/Programme: How do we measure our impact?

We use an online system to gather and collate information, this is called Upshot®. We feed information into Upshot that we gather in our session plans, feedback reports, accreditation updates and registers. The register lets us know who attended the drop-in clubs and what activities they took part in throughout the session each day. The session plans are a staff planning and communication tool to plan what activities they will deliver in each session, what resources they need including staff and also feature a feedback and observations section to share at staff meetings. The purpose of the feedback and observations is to communicate any highlights or issues from each session. We also use this section to gather feedback from the young people, to let us know how they enjoyed sessions or what else they would like to take part in within the club. The attainment officer has regular support meetings with all staff and peer mentors who are supporting young people through accreditation and updates Upshot through the Timelines section - each individual has a profile created where everything they have taken part in, photo evidence and accreditation are logged. We can create an individual report of each young person over the last few years, showing us their journey through Pavillion.

We can quote statistics, number of programmes, volunteer hours and even jobs created for young people. Youth work is usually not a collective event, it's the relationship between worker and young person, when it works we can often help a young person understand and develop better relationships with family, friend and even teachers. It can be advice, a sounding board or just be a friend.

Report of the Trustees
for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities (contd.)

Case Study

"When John (not his real name) started attending the drop-in club he struggled to engage with staff and his peers. He would only attend when forced by his parents and was desperate to avoid group activities, often saying he was not feeling well or not interested.

John would act out knowing that the consequence was usually to be asked to leave the club so as not to disturb others. This had been the usual reaction to his behaviour when attending various after school activities but over time, we were able to overcome this and it is now possible for him to take part due to the support mechanisms we have put in place.

John is allowed to sit out of activities although he is expected to take part in at least one during the session. John has autism so he gets anxious in social settings, and struggles to anticipate in advance what being part of a group will entail. He isn't able to explain this to staff so they need to know about how his autism affects him and ways to deal with it.

As the Pavillion sessions are now planned in advance, the upcoming activities are explained to John at the start of the club with a breakdown of what will be expected of him and this allows him to decide which one(s) to take part in.

Recently John was involved in the group that designed an animation for a club presentation evening. John was especially active in the design phase and is interested in working with computers when he leaves school. He is very excited about getting an award in recognition of the effort he put in along with his peers".

We pride ourselves in our relationship with the young people. The data we now collect has now started to influence the direction of our work. Our connection with the young people our listening and our interaction has made this happen. Our whole focus is developing ways in which young people can communicate with the Pavillion team.

Programmes

Our drop-in clubs have become increasingly popular with the local young people as demonstrated by the increase in members in the last year. Consequently, the participation in the all activities has increased. The diverse range of activities has ensured that the difference the project has made to young people can be expressed as:

- We have increased the amount of activities that are available for young people
- Young people have increased confidence through interaction with their peers, participating in activities such as playing a musical instrument, taking part in a sport or learning to cook a meal, expressing their creativity through Arts including drama
- Young people are gaining new skills in music, IT, cooking, Art, Sports
- Young people are taking control of their lives and shaping activities in their local area for other young people through participation in a youth steering group.
- Our relationship with the local primary school has allowed us to positively impact on young people who would normally not come into the club.
- More young people are taking part in the attainment programme and gaining accreditation.
- Social enterprise - Fusecon and Winterfest as well as St Benedict's School Social enterprise educational programme
- Music Sessions - Guitar sessions and karaoke
- Arts & Crafts - usually centre this activity around themes such as Easter, Christmas and other special events including youth-led Harry Potter days
- Gaming - Wii Dance, Karaoke, Wii Sports, FIFA Tournaments
- Games/Sports - Hockey, Basketball, Dodgeball, Rounders, Football, the Tennis programme, outdoors classic games like hopscotch and skipping ropes
- Cooking - healthy eating and baking
- Coding and other IT activity including online gaming (see below)
- Indoor games - Pool tournaments and Table Tennis

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities (contd.)

Volunteer programme

The Pavillion continues to be successful in encouraging young people to volunteer, both at The Pavillion itself and in the wider community. This includes the active participation of several young people in our Youth Management Committee, which provides input to the Board and staff on the development of services.

We recruited and worked with 22 volunteers across the project. All volunteers took part in training. Courses covering child protection, internet safety, anti-bullying, Issue based training including alcohol and drugs were completed by all volunteers. Some volunteers went on to further training and these included First aid certified training, Rehis food hygiene certified training, Youth Award training, Autism awareness training, Community achievement award training, High 5 training and sexual health training workshops. A small number of volunteers took part in Investors in young people development days. Volunteers supported junior drop in sessions, senior drop in sessions, schools' programmes, job club activities and community activities.

Volunteers have gained saltire awards for the hours they have put in to their volunteering, they have completed high 5 awards, DYA and Youth achievement awards. They worked on a number of programmes and developed skills in planning, time management, programme development and groupwork skills.

Volunteers were given support on a quarterly basis through 1-2-1 sessions and took part in group work and training sessions every 2 months. This supported the volunteers to progress in their role and to enhance their skills further.

Volunteer Programme Case Study

"My name is R and I am 20 years old. I have been attending Pavillion for about 9 years as a member and I began volunteering in The Pavillion just over 1 year ago supporting the junior and senior clubs. I am currently studying HND in coaching and developing sport at Anniesland College and have recently completed my lifeguard training. I also have two part-time jobs in the retail sector. I have gained a lot of skills through my volunteering role and completed various training courses including Child protection training, health and safety at work, Rehis food hygiene and first aid at work. I have also completed a dynamic youth award and I am currently working on my level 5 community achievement award for a residential that myself and another volunteer planned and arranged for our junior members. I have recently passed my driving test and became an active champion with Active East.

I enjoy volunteering in The Pavillion because I have gained lots of new skills and taken part in different activities. I have grown as a person and my confidence in my own ability has increased as I have been able to run and develop sessions for the young people in the club with the support of staff. I am very enthusiastic about sport and fitness and try to encourage the younger members to take part in sports sessions as it is good for their health and wellbeing. I would recommend volunteering to anyone who is keen to try it as it helps you to build your confidence, your skills and it's a great feeling helping young people in my area".

Raspberry Pi/Coding Club

The Pavillion has been providing coding sessions to school pupils in St Benedict's. These are much specialised and the school is the only one in the whole Glasgow area providing coding lessons to primary school aged children. These coding sessions have been delivered to 92 children for a total of 696 sessions over the last two school years.

The idea is that traditionally young people are taught secretarial skills in school such as word processing, spreadsheets etc., but more and more IT jobs are being created in software development, computer coding, app design etc. and these coding sessions allow them to learn these skills in a fun and exciting environment.

The school involved have always been very positive about the impact of the sessions and are quick to show these to inspectors and visitors alike. The school children have been involved in designing software for the European Championships Glasgow 2018 which the deputy head attributes to the work done in their computer coding sessions.

Partners Programmes – GEYC

The Greater Easterhouse Youth Consortium has been operating since 2012 and supported by Scottish Government and Community Planning partnership. Over the 6 years, Pavillion, Connect Community Trust, Easterhouse Project and the Glenburn Centre have developed services for young people aged 5+ throughout Greater Easterhouse. The benefit of the consortium approach is the ability to share ideas, support each other and share resources whilst doing our day to day jobs that help our communities.

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities (contd.)

Pauline Smith from Connect CT says “the consortium has been a benefit to our services from a partnership level and working with other youth providers but most importantly it has allowed us to attract funding to deliver our services that we might not have been able to otherwise and letting young people make their ideas reality. Over the years we’ve shared ideas and delivered on joint trips and visits and supported young people through educational, sports, social and training activities. Collectively we are supporting young people in Wellhouse, Easterhouse, Blairtummock, Calvay and Easthall but with young people coming from various other areas in Greater Easterhouse. In 2017/18 the consortium supported 533 individual young people which was 13,570 attendances at clubs and activities. We look forward to working with Pavillion and others for years to come!”

More Partners

Glasgow Kelvin College	St Benedict's
Connect Community Trust	Blairtummock Housing Association
Glenburn Centre	Easterhouse Project
Thriving Places	Axis Health Hubs
FARE	

FINANCIAL REVIEW

Financial position

The charity reported a surplus for the year of £450 (2017 - £1,107) for the year, arising from income of £97,120 (2017 £81,601) and expenditure of £96,670 (2017 £80,494). This excludes capital grants received in the year from Landtrust of £22,248, used to fund capital expenditure on the Pavillion in the year - this income will be recognised in the SOFA over the period that the asset will be in use, to match the corresponding depreciation charges on the asset over its useful life.

This surplus is also reflected in the funds being carried forward of £36,160 (2017 - £35,710) at the balance sheet date, which the trustees consider to be sufficient going forward in the light of commitments for 2018/19.

Principal funding sources

The charity are grateful to those funders listed in the notes to the financial statements whose grant awards remain the charity's principal source of funding in order to meet its objectives.

Reserves policy

The reserves accounts on the Balance Sheet represents accumulated funds arising from operating results to date, in relation to the general fund and those specific funds identified. It is the policy of the Trustees to maintain a sufficient level of resources within unrestricted funds, which are the free reserves of the charity to enable operating activities to be maintained, taking account of potential risks and contingencies.

Going concern

As stated in the accounting policies, the financial statements have been prepared on the going concern basis, as the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. A significant number of the activities currently being carried out by the charity are dependent on the continuation of funding currently being received, or being able to secure alternative funding. Should this prove not to be the case, it would be necessary to curtail the activities previously funded and to consider other cost savings across the board, as well as pursuing alternative sources of funding to compensate.

Use of volunteers

The charity made use of volunteers in many of its activities throughout the period. The Board wishes to express their gratitude for the work carried out in the period by those volunteers and looks forward to their continuing and valuable assistance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is incorporated as a company limited by guarantee, as defined by the Companies Act 2006. It was established under a Memorandum of Association which sets out the objects and powers of the organisation and is governed under its Articles of Association.

**Report of the Trustees
for the Year Ended 31 March 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Any member who has given notice of his/her willingness to accept appointment may be elected as a Director by the Company at an Annual General Meeting. The Directors may at any time appoint any member (providing he/she is willing to act) to be a Director, either to fill a vacancy or as an additional Director. The policies of the company for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee.

Organisational structure

The day to day running of the company is the duty of the Project Manager who reports directly to the Board and has a wide range of responsibilities covering the implementation of policy, recruitment and training of staff, financial management, and marketing & promotion.

The board of directors governs the project under the terms of the Memorandum & Articles of Association and meet regularly to set policy and take all major decisions regarding the organisation and funds.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Due to the nature of the work performed by the company, the Board and Project Manager regularly examine the major risks to the company, identifying possible risks and reviewing the systems and procedures in place to mitigate them. This process is a continual one and whilst improvements are constantly being introduced, the Board are satisfied with the systems and procedures in place to mitigate the exposure to these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC192851 (Scotland)

Registered Charity number

SC028534

Registered office

47 Aberdalgie Road
Easterhouse
Glasgow
G34 9HX

Trustees

T Slaven	
E Geary	
D Hamilton	
P Hanrahan	
F McAveety	- resigned 5.11.17
N Patterson	
M Campbell	
N Scott	
A G Byatt	- appointed 1.4.17
Mrs A Bell	- appointed 1.4.17
Mrs G Minnis	- appointed 1.4.17

Independent examiner

Alun Johnstone B.Acc C.A.
Gillespie & Anderson
147 Bath Street
Glasgow
G2 4SN

Report of the Trustees
for the Year Ended 31 March 2018

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Pavillion (Greater Easterhouse) for the purposes of company law) are responsible for preparing 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 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 Charity 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.

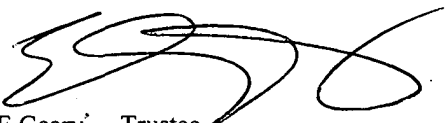
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

Examiner

The Examiner, Alun Johnstone B.Acc C.A. of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 October 2018 and signed on its behalf by:


E Geary - Trustee

Independent Examiner's Report to the Trustees of
The Pavillion (Greater Easterhouse) (Registered number: SC192851)

I report on the accounts for the year ended 31 March 2018 set out on pages ten to twenty five.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (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 seeking explanations from you as 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 (including explanatory paragraph)

In connection with my examination, no matter has come to my attention 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met.

Capital grants received by the charity (both in the year and to date) totalling £134,719 (2017 £116,727) have been deferred to a reserve in the Balance Sheet, then recognised as income in the Statement of Financial Activities by an annual transfer from the reserve to match the depreciation charge on the asset bought with the capital grant.

Although inconsistent with the required treatment under charities guidance, the Trustees consider this approach to be more appropriate in giving a true and fair view of the grant awards received and their subsequent application.

No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alun Johnstone B.Acc C.A.
Gillespie & Anderson
147 Bath Street
Glasgow
G2 4SN

25 October 2018

The Pavillion (Greater Easterhouse)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2018

		Unrestricted funds £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Charitable activities		5,434	81,020	86,454	77,975
Other trading activities	2	<u>10,631</u>	<u>35</u>	<u>10,666</u>	<u>3,626</u>
Total		16,065	81,055	97,120	81,601
EXPENDITURE ON					
Raising funds	4	3,026	67	3,093	1,353
Charitable activities	5				
Charitable activities		<u>10,109</u>	<u>83,468</u>	<u>93,577</u>	<u>79,141</u>
Total		13,135	83,535	96,670	80,494
NET INCOME/(EXPENDITURE)		2,930	(2,480)	450	1,107
Transfers between funds	19	<u>(1,744)</u>	<u>1,744</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,186	(736)	450	1,107
RECONCILIATION OF FUNDS					
Total funds brought forward		1,499	34,211	35,710	34,603
TOTAL FUNDS CARRIED FORWARD		<u>2,685</u>	<u>33,475</u>	<u>36,160</u>	<u>35,710</u>

The notes form part of these financial statements

The Pavillion (Greater Easterhouse) (Registered number: SC192851)

Balance Sheet
At 31 March 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	12	161,545	144,421
CURRENT ASSETS			
Stocks	13	80	30
Debtors	14	2,687	60
Cash at bank and in hand		<u>11,260</u>	<u>15,137</u>
		14,027	15,227
CREDITORS			
Amounts falling due within one year	15	(4,090)	(5,804)
NET CURRENT ASSETS/(LIABILITIES)		<u>9,937</u>	<u>9,423</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		171,482	153,844
CREDITORS			
Amounts falling due after more than one year	16	(603)	(1,407)
ACCRUALS AND DEFERRED INCOME	17	(134,719)	(116,727)
NET ASSETS		<u>36,160</u>	<u>35,710</u>
FUNDS	19		
Unrestricted funds		2,684	1,499
Restricted funds		<u>33,476</u>	<u>34,211</u>
TOTAL FUNDS		<u>36,160</u>	<u>35,710</u>

The notes form part of these financial statements

Balance Sheet - continued

At 31 March 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

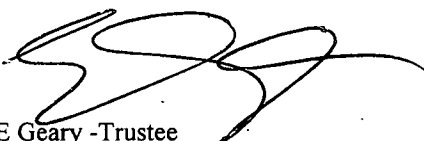
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 25 October 2018 and were signed on its behalf by:



E Geary -Trustee

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Pavillion (Greater Easterhouse) is a charitable company registered in Scotland and operating from the principal address as stated in the Trustees Report. The financial statements relate to the charity as an individual entity, with the presentational currency stated as the Pound Sterling (£).

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006, with the exception of the accounting treatment of capital grants (see below) where an alternative treatment is considered more appropriate. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared under the historical cost convention and on the going concern basis as at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, having reviewed the charity's forecasts and projections.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on a historical experience and other factors that are considered to be relevant. Actual results may differ from estimated.

The estimated and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees consider that there are no estimates, judgements or assumptions made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the accounts, or a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

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

Donations include all grant income received by the charity that is made on a voluntary basis and is not conditional on delivering certain levels or volumes of service or supply of charitable goods. This will include grants from institutions, corporates and major donors that provide core funding, or are of a general nature.

Donations also include grants made to restricted funds from governments, agencies and foundations, corporates and trusts where these grants specifically outline the goods, services or activities to be provided to beneficiaries.

Income from trading activities include income from fundraising events, tuck shop sales and the provision of activities (recognised when the event takes place or activities, the sale takes place or the services are provided), whilst reimbursement of expenses are recognised on receipt.

Capital grants awarded to construct or renovate the Centre itself are recognised on entitlement and are deferred to a reserve in the Balance Sheet and introduced annually into the Statement of Financial Activities over the same period as the asset itself was amortised, thereby matching the depreciation with the income. At the financial year end, the balance of deferred grants amount to £134,719 (2017 £116,727).

Gifts in kind and the value of services provided by volunteers are not reflected in the financial statements.

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES - continued

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Governance costs

Governance costs are primarily associated with constitutional and statutory requirements and relate solely to examination fees and charges levied in relation to the payroll preparation.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Tangible fixed assets

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, and in excess of £500 is regarded as tangible fixed assets in the balance sheet and stated at historic cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life - freehold property (2% straight line) and fixtures, fittings & equipment (25% straight line).

Factors such as a change in how an asset is used, significant unexpected wear and tear, technological advancement, and changes in market prices may indicate that the residual value or useful life of an asset has changed since the most recent annual reporting date. If such indicators are present, the charity will review its previous estimates and, if current expectations differ, amend the residual value, depreciation method or useful life, accounting for such revisions as a change in an accounting estimate in accordance with FRS 102.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

The charity has charitable status and is exempt from taxation. VAT (not being recoverable) is reported as part of the expenditure to which it relates.

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity now consists of three unrestricted funds (General, Western Recreation and Barcapel Foundation) where income received is available for the use at the discretion of the Trustees in furtherance of the general objectives of the charity.

In addition, there are several restricted funds in relation to other projects, where specific funding received following applications made is used towards specified expenditure outlined in the application, including:

- Awards from the Robertson Trust are used to continue the Homework Additional Needs programme;
- Integrated Grant Funding (Glasgow Council) and Consortium funds: funding towards staff & general running costs;
- Playscheme : Awards from Glasgow Council and the Hilden Charitable Fund were used towards the costs of the school holiday programmes;
- Awards from Youthbank cover the costs of equipment for youth projects;
- Awards from Foundation Scotland, Awards for All, Essentia and the Corra Foundation are all used to help fund specific employment posts within individual programmes;
- Active East resources fund the weekly Parkour sessions;
- Both Landtrust Limited and DM Thomas awards funded capital expenditure both on the Centre itself and the acquisition of assets for use therein;
- The Weir Charitable Trust funding supported programmes centred around healthy living and eating;
- Funds received from SCVO this year supported the costs of providing a youth worker to assist in various programmes;
- Community Capacity Resilience Fund: financed by Scottish Government and supported by SCVO to mitigate the effects of welfare reform and poverty;
- Comic Relief fund finances the charity's volunteer programme.

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES - continued

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, foreign currency 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, other 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, other creditors are stated at cost.

Employee benefits

The total cost of employee benefits to which employees have become entitled because 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.

Business review

The charity is classed as a small company under the Companies Act 2006 and is therefore exempt from the requirement to prepare a business review.

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. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Fundraising events	200	964
Shop income & hall hire	3,240	2,662
Reimbursement of expenses	2,166	-
Programme delivery	<u>5,060</u>	<u>-</u>
	<u>10,666</u>	<u>3,626</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018	2017
		£	£
Grants	Charitable activities	<u>86,454</u>	<u>77,975</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

3. INCOME FROM CHARITABLE ACTIVITIES - continued

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

	2018 £	2017 £
Glasgow City Council - Culture & Leisure	28,416	24,442
Consortium funding	9,915	6,868
Awards for All	10,000	-
Glasgow City Council - Playscheme	964	1,263
Youthbank	350	-
Capital grant release	3,433	3,433
The Robertson Trust	-	11,000
Active East	250	-
Foundation Scotland	1,000	-
LandTrust Limited	823	-
Small sundry donations	-	631
Scottish Council for Voluntary Organisations	10,303	7,138
Essentia	9,000	9,200
Comic Relief	-	10,000
Community Capacity Resilience Fund	4,000	2,500
The Hilden Charitable Fund	-	1,500
Corra Foundation	3,000	-
DM Thomas	3,000	-
Western Recreation	2,000	-
	<u>86,454</u>	<u>77,975</u>

4. RAISING FUNDS

Other trading activities

	2018 £	2017 £
Purchases	<u>3,093</u>	<u>1,353</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
Charitable activities	<u>5,170</u>	<u>88,407</u>	<u>93,577</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018 £	2017 £
Activities	<u>5,170</u>	<u>5,299</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>84,908</u>	<u>60</u>	<u>3,439</u>	<u>88,407</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

7. SUPPORT COSTS - continued

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

Management

	2018 Charitable activities £	2017 Total activities £
Wages & NI	68,076	57,167
Insurance	-	609
Utility costs	4,396	3,836
Postage and stationery	205	24
Sundries	734	445
Repairs & maintenance	2,419	2,235
Hygiene & cleaning	1,922	521
Travelling expenses	1,252	733
Training costs	231	-
Depreciation of tangible and heritage assets	<u>5,673</u>	<u>4,713</u>
	<u>84,908</u>	<u>70,283</u>

Finance

	2018 Charitable activities £	2017 Total activities £
Bank charges	<u>60</u>	<u>25</u>

Governance costs

	2018 Charitable activities £	2017 Total activities £
Examination	2,520	2,040
Legal fees	-	790
Payroll processing fees	<u>919</u>	<u>704</u>
	<u>3,439</u>	<u>3,534</u>

8. NET INCOME/(EXPENDITURE)

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

	2018 £	2017 £
Depreciation - owned assets	5,673	4,713
Examiners fees	2,520	2,040
Annual amortisation of capital grant previously deferred	<u>3,433</u>	<u>3,433</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

10. STAFF COSTS

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

	2018	2017
Sessional staff	<u>15</u>	<u>13</u>

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

Emoluments paid to key management personnel in the year amounted to £20,017 (2017 £19,993).

Wages and NI costs included in the SOFA include pension costs of £109 (2017 £53) but do not include any social security costs in either the current or previous financial years due to the relief afforded by the employment allowance.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	4,064	73,911	77,975
Other trading activities	<u>3,626</u>	<u>-</u>	<u>3,626</u>
Total	7,690	73,911	81,601
 EXPENDITURE ON			
Raising funds	944	409	1,353
Charitable activities			
Charitable activities	<u>7,748</u>	<u>71,393</u>	<u>79,141</u>
Total	8,692	71,802	80,494
 NET INCOME/(EXPENDITURE)	(1,002)	2,109	1,107
 Transfers between funds	<u>(818)</u>	<u>818</u>	<u>-</u>
 Net movement in funds	(1,820)	2,927	1,107
 RECONCILIATION OF FUNDS			
Total funds brought forward	3,318	31,285	34,603
 TOTAL FUNDS CARRIED FORWARD	<u>1,498</u>	<u>34,212</u>	<u>35,710</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2017	202,492	50,211	252,703
Additions	<u>20,600</u>	<u>2,197</u>	<u>22,797</u>
At 31 March 2018	<u>223,092</u>	<u>52,408</u>	<u>275,500</u>
DEPRECIATION			
At 1 April 2017	59,769	48,513	108,282
Charge for year	<u>4,462</u>	<u>1,211</u>	<u>5,673</u>
At 31 March 2018	<u>64,231</u>	<u>49,724</u>	<u>113,955</u>
NET BOOK VALUE			
At 31 March 2018	<u>158,861</u>	<u>2,684</u>	<u>161,545</u>
At 31 March 2017	<u>142,723</u>	<u>1,698</u>	<u>144,421</u>

13. STOCKS

	2018 £	2017 £
Stocks	<u>80</u>	<u>30</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	2,200	-
GCVS	<u>487</u>	<u>60</u>
	<u>2,687</u>	<u>60</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Loan - Blairtummoich Housing Association	804	804
Accruals and deferred income	<u>3,286</u>	<u>5,000</u>
	<u>4,090</u>	<u>5,804</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2017
	£	£
Loan- Blairtummoich Housing Association	<u>603</u>	<u>1,407</u>

17. ACCRUALS AND DEFERRED INCOME

	2018	2017
	£	£
Deferred government grants	<u>134,719</u>	<u>116,727</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total 2018 funds	Total 2017 funds
	£	£	£	£
Fixed assets	120,882	40,663	161,545	144,421
Current assets	(1,217)	15,244	14,027	15,227
Current liabilities	(3,084)	(1,006)	(4,090)	(5,804)
Long term liabilities	(603)	-	(603)	(1,407)
Accruals and deferred income	<u>(113,294)</u>	<u>(21,425)</u>	<u>(134,719)</u>	<u>(116,727)</u>
	<u>2,684</u>	<u>33,476</u>	<u>36,160</u>	<u>35,710</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

19. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted funds				
General fund	1,498	2,976	(1,791)	2,683
Barcapel Foundation	1	-	-	1
Western Recreation	-	(47)	47	-
	<u>1,499</u>	<u>2,929</u>	<u>(1,744)</u>	<u>2,684</u>
Restricted funds				
Robertson Trust	5,958	(6,080)	122	-
Glasgow City Council - Integrated Grant				
Funding	510	(693)	183	-
Playscheme	462	(512)	50	-
Youthbank	-	(35)	35	-
Job Club	2	-	-	2
Awards for All Scotland	-	10,000	-	10,000
Active East	75	(147)	72	-
Foundation Scotland	184	(844)	660	-
Landtrust	18,185	(387)	-	17,798
Scottish Council for Voluntary Organisations	-	(605)	605	-
Community Capacity Resilience Fund	-	(2)	2	-
Essentia	3,933	(573)	-	3,360
Comic Relief	4,902	(4,917)	15	-
DM Thomas	-	2,316	-	2,316
	<u>34,211</u>	<u>(2,479)</u>	<u>1,744</u>	<u>33,476</u>
TOTAL FUNDS	<u><u>35,710</u></u>	<u><u>450</u></u>	<u><u>-</u></u>	<u><u>36,160</u></u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,064	(11,088)	2,976
Western Recreation	<u>2,000</u>	<u>(2,047)</u>	<u>(47)</u>
	16,064	(13,135)	2,929
Restricted funds			
Robertson Trust	-	(6,080)	(6,080)
Glasgow City Council - Integrated Grant Funding	28,451	(29,144)	(693)
Consortium Funding	9,915	(9,915)	-
Playscheme	964	(1,476)	(512)
Youthbank	350	(385)	(35)
Awards for All Scotland	10,000	-	10,000
Active East	250	(397)	(147)
Foundation Scotland	1,000	(1,844)	(844)
Landtrust	823	(1,210)	(387)
Scottish Council for Voluntary Organisations	10,303	(10,908)	(605)
Community Capacity Resilience Fund	4,000	(4,002)	(2)
Essentia	9,000	(9,573)	(573)
Comic Relief	-	(4,917)	(4,917)
Corra Foundation	3,000	(3,000)	-
DM Thomas	<u>3,000</u>	<u>(684)</u>	<u>2,316</u>
	81,056	(83,535)	(2,479)
TOTAL FUNDS	<u>97,120</u>	<u>(96,670)</u>	<u>450</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General fund	3,317	(1,001)	(818)	1,498
Barcapel Foundation	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
	3,318	(1,001)	(818)	1,499
Restricted Funds				
Robertson Trust	5,500	458	-	5,958
Glasgow City Council - Integrated Grant				
Funding	-	(248)	758	510
Playscheme	-	404	58	462
Job Club	-	-	2	2
Active East	150	(75)	-	75
Foundation Scotland	992	(808)	-	184
Landtrust	18,572	(387)	-	18,185
The Weir Charitable Trust	6,071	(6,071)	-	-
Essentia	-	3,933	-	3,933
Comic Relief	<u>-</u>	<u>4,902</u>	<u>-</u>	<u>4,902</u>
	31,285	2,108	818	34,211
	<u>34,603</u>	<u>1,107</u>	<u>-</u>	<u>35,710</u>
TOTAL FUNDS	<u>34,603</u>	<u>1,107</u>	<u>-</u>	<u>35,710</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,690	(8,691)	(1,001)
Restricted funds			
Robertson Trust	11,000	(10,542)	458
Glasgow City Council - Integrated Grant Funding	24,442	(24,690)	(248)
Consortium Funding	6,868	(6,868)	-
Playscheme	2,763	(2,359)	404
Foundation Scotland	-	(808)	(808)
Landtrust	-	(387)	(387)
The Weir Charitable Trust	-	(6,071)	(6,071)
Scottish Council for Voluntary Organisations	7,138	(7,138)	-
Community Capacity Resilience Fund	2,500	(2,500)	-
Essentia	9,200	(5,267)	3,933
Comic Relief	10,000	(5,098)	4,902
Active East	<u>-</u>	<u>(75)</u>	<u>(75)</u>
	73,911	(71,803)	2,108
	<u>81,601</u>	<u>(80,494)</u>	<u>1,107</u>
TOTAL FUNDS	<u>81,601</u>	<u>(80,494)</u>	<u>1,107</u>

The Pavillion (Greater Easterhouse)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

19. MOVEMENT IN FUNDS - continued

The unrestricted funds represent the free reserves of the charity which may be applied to further the objectives of the charity and for no other reason.

The restricted funds relate to reserves accumulated where funds received for purposes specifically identified by the funders have still to be spent at the financial year-end on those specified activities. This includes those funds where awards received were used to purchase capital expenditure, where the expenditure will only be reflected through the SOFA when the assets acquired are depreciated over their useful lives.

Transfers between funds

Net outgoing resources on several of the restricted funds totalling £1,791 (2017 - £818) have been transferred to the General Fund to reflect the contribution made by the latter towards the costs of these restricted activities - the objectives of these restricted funds are in keeping with the general aims of the charity. .

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

21. ULTIMATE CONTROLLING PARTY

The Pavillion (Greater Easterhouse) is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. Consequently, in the opinion of the Trustees, the charity has no ultimate controlling party.