

**For the year to 31st January 2022**

**REPORT AND ACCOUNTS**

**GLASGOW HUMANE SOCIETY  
(SCIO Number SC001178)**

**GLASGOW HUMANE SOCIETY**

**REPORT AND ACCOUNTS FOR THE YEAR  
TO 31<sup>st</sup> JANUARY 2022**

<b>Page(s)</b>	<b>Contents</b>
1-4	Report by Directors
5	Statement of Financial Activities
6	Balance Sheet
7-11	Notes to the Financial Statement
12	Independent Examiner's Report

**GLASGOW HUMANE SOCIETY**

**Directors' report**

**For the year ended 31<sup>st</sup> January 2022**

The Directors present their report and financial statements for the year ended 31<sup>st</sup> January 2022.

**Reference and administrative information**

Charity name: Glasgow Humane Society

Charity registration number: SC001178

Charity's principal address: Glasgow Humane Society Boathouse  
1D Glasgow Green  
Glasgow, G40 1BA

**Directors serving as Trustees**

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

Jim Mearns	Chairman (Appointed 3 June 2021)
Gordon Goldie	Vice-Chairman (Appointed 3 June 2021)
Matt Horton	Secretary & Treasurer (Appointed 3 June 2021)
Graham Campbell	Councillor, Glasgow City Council (Appointed 3 June 2021)
Derek Loughlin	(Appointed 3 June 2021)
Duncan Evans	(Appointed 3 June 2021)
Jenny McIntyre	(Appointed 3 June 2021)
Mike Edwards	(Appointed 3 June 2021)
Adam Stockman	(Appointed 18 Nov 2021)
Gareth Mathias	(Appointed 18 Nov 2021)

**Independent Examiner**

John F MacLeod CA  
28 Rubislaw Drive  
Bearsden  
Glasgow G61 1PS

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Glasgow Humane Society was founded on 16<sup>th</sup> August 1790 and registered as a Charity (SC001178) on 1<sup>st</sup> May 1912.

Until the AGM held on 21<sup>st</sup> June 2013, the Society had been governed by its original constitution dating back to 1790.

Two Directors constructed a new constitution which was approved at the AGM of the Society on 1<sup>th</sup> June 2013, with formal approval granted in a letter from OSCR dated 3<sup>rd</sup> July 2014.

Under the new constitution, Glasgow Humane Society is registered as a Scottish Charitable Incorporated Organisation (SCIO).

A revised Constitution was agreed at the AGM on 21 June 2019 and approved by OSCR in September 2019.

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.

- (6) Review the Society's Asset base.
  - (5) Clarify, simplify and improve the Society's financial structures and processes.
  - (4) The funding of research into the demand for training and educational courses for schools, universities and the wider public, to ensure a better appreciation of the dangers of operating on and living nearby water and its environs.
  - (3) Ongoing development of the website and social media sites.
  - (2) A fundraising campaign to advertise the existence of the Society and raise funds for the various projects planned in future.
  - (1) A recruitment campaign to substantially increase the membership and to attract and train suitable volunteers
- Short- to- medium- term objectives under consideration by the Directors are:-

### PLANS FOR THE FUTURE

The Board is indebted as ever to its Officer, Consultant and volunteers for their work throughout the year.

The Board was delighted that the Lord Provost was present at the launch of our new Boat. It was good of our Honorary President to make the time to name our new Boat, "Leede" in June last year and it has been put to good use since its launch.

We continued to provide assistance in the form of rented storage for boats to our neighbours, the Clydeside RC. New arrangements were made with the Police Scotland and Fire and Rescue Service to use our facilities if needed and relations with other river users continue to be developed.

Time was taken to upgrade the office facilities and remove, repair or replace material stored in the Boatouse and other buildings. Detailed figures for these activities can be found in the Officer's Report for the year.

Although much of the work of the society was curtailed, the Officer continued to be present to give advice and support when required by the relevant authorities, river users and the general public. Sadly there was a major increase in the number of individuals who entered the water this year and who had to be recovered.

### ACHIEVEMENTS AND PERFORMANCE

The main concentration of the Society's activities involves river safety. Due to the continuing Covid pandemic in the course of the current year, the work of the Society was severely affected. The restrictions on public gatherings and sporting activities effectively cancelled all events along the River Clyde for the year as with 2020. The Directors followed the national guidelines and arranged for appropriate health and safety regulations to be applied to those visiting or using our facilities. In this way we protected our Officer, volunteers and visitors. These regulations will remain in place until the situation allows for them to be eased in line with Government regulations.

### 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.

Directors' report  
For the year ended 31<sup>st</sup> January 2022

GLASGOW HUMANE SOCIETY

Longer term objectives include the undernoted:-

- (1) Refurbish the existing Bathroom and investigate the possibility of creating a new Resource Centre alongside the Society's House for training and education purposes and the housing of historic memorabilia for public display.
- (2) Consideration of the employment of a part-time Development Officer to assist in matters identified by the Board.

## MEMBERSHIP

At the end of the period to 31<sup>st</sup> January 2022, there Society had 62 Individual and 4 Corporate Members. Three Honorary Members and one Honorary Life member were appointed.

## FINANCIAL REVIEW

### Financial Results

In the Financial year 2021-22, the Society secured funding of £62,099 from a number of sources. The total expenditure was £57,718 resulting in a surplus for the year of £4,381

At the end of the period, the financial position showed net assets amounting to £161,199

### 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.

Liquid funds at 31st January 2022 totalled £98,553

### Key management personnel remuneration

The Board of Directors are considered to be the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All of the Board of 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 31<sup>st</sup> January 2022**

**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:-

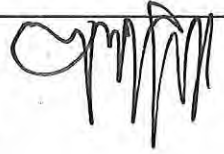
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 9 May 2022 and signed on their behalf.

**Matt Horton**  
Treasurer



**Jim Mearns**  
Chairman



GLASGOW HUMANE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure account)  
for the year ended 31st January 2022

	Notes	Unrestricted Funds	Restricted Funds	Total to 31/01/22	Total to 31/01/21
<b>INCOMING RESOURCES</b>					
Subscriptions & Donations		21,462	-	21,462	17,472
Grants Received		10,000	-	10,000	10,000
Operational Contract		30,000	-	30,000	30,000
Investment Income		637	-	637	627
<b>Total incoming resources</b>	2	<u>62,099</u>	<u>-</u>	<u>62,099</u>	<u>58,099</u>
<b>RESOURCES EXPENDED</b>					
Costs of charitable activities		57,718	-	57,718	55,462
Operational activities		-	-	-	-
<b>Total resources expended</b>	3	<u>57,718</u>	<u>-</u>	<u>57,718</u>	<u>55,462</u>
<b>Net incoming resources</b>		4,381	-	4,381	2,637
Balance brought forward at 1 February 2021		156,818	-	156,818	154,181
Transfers between funds		161,199	-	161,199	156,818
<b>Balance carried forward at 31 January 2022</b>		<u>161,199</u>	<u>-</u>	<u>161,199</u>	<u>156,818</u>

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 2022

	31st January 2022	31st January 2021
Fixed Assets		
Tangible Assets	62,625	55,899
Total Fixed Assets	<u>62,625</u>	<u>55,899</u>
Current Assets		
Investment-Loans Fund	95,175	80,438
Debtors	8,618	8,201
Bank of Scotland-Current Account	3,378	16,587
Creditors : due within one year	(8,597)	(4,307)
Accrued charges		
Net Current Assets	<u>98,574</u>	<u>100,919</u>
Net Assets	<u>161,199</u>	<u>156,818</u>
Unrestricted funds	161,199	156,818
Restricted funds	-	-
Net Assets carried forward	<u>161,199</u>	<u>156,818</u>

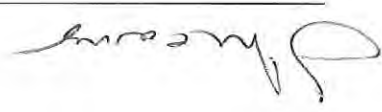
Notes

Approved by the Directors on 9 May 2022 and signed on their behalf

Matt Horton  
Treasurer



Jim Mearns  
Chairman





**GLASGOW HUMANE SOCIETY**

**NOTES TO THE ACCOUNTS**

*for the year ended 31st January 2022*

**I 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 £8,342, 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.

**GLASGOW HUMANE SOCIETY**

**NOTES TO THE ACCOUNTS**

*for the year ended 31st January 2022*

**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.
- (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 2022

2 INCOMING RESOURCES

	52 weeks Total to 31/01/22	52 weeks Total to 31/01/21
Unrestricted	915	685
Membership Fees-Individual	200	150
Membership Fees-Corporate	5,000	0
Arnold Clark	1,000	0
Charities Trust	1,117	0
Dear Green Ltd	3,334	0
Maria Savanou-Brian Hamill Walk	1,500	0
Optio	1,500	4,420
The Killwalk	1,000	1,000
Royal College of Physicians & Surgeons	5,896	6,717
Other Donations	0	2,000
Incorporation of Wrights	0	1,500
DF Concerts Ltd	0	1,000
Glasgow Cabrics	0	1,000
Glasgow City Council-Financial Services (General Grant)	10,000	30,000
Glasgow City Council-NS Service Agreement	30,000	40,000
Investment Interest	637	627
	<u>62,099</u>	<u>58,099</u>

3 TOTAL RESOURCES EXPENDED

	52 weeks Total to 31/01/22	52 weeks Total to 31/01/21
Unrestricted	30,739	28,641
Staff costs	6,893	9,171
Upkeep of Boatouse	5,951	4,998
Maintenance of Boats	9,293	9,388
Insurance Premiums	-3,500	0
Profit on sale of engines (fully written down)	49,376	52,198
Telephones	386	2,239
Feasibility Study (Shipway)	943	0
Computers & Support	150	614
Other Administration expenses	837	165
Officer Clothing	776	246
Promotions	250	0
Support Services (Glasgow City Council)	5,000	3,264
	<u>57,718</u>	<u>55,462</u>

**GLASGOW HUMANE SOCIETY**

**NOTES TO THE ACCOUNTS**

for the year ended 31st January 2022

**4 TANGIBLE FIXED ASSETS**

	Heritable Property	Boats & Pontoon	Equipment	Total
At 1 February 2021	106,102	82,495	5,551	194,148
Additions/Disposals for year	0	14,105	0	14,105
At 31 January 2022	106,102	96,600	5,551	208,253
Depreciation	60,544	72,252	5,453	138,249
At 1 February 2021	2,489	4,870	20	7,379
Charge for year	63,033	77,122	5,473	145,628
At 31 January 2022	43,069	19,478	78	62,625
At 31 January 2021	45,558	10,243	98	55,899

**5 INVESTMENT-LOANS FUND**

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

	2022	2021
<b>DEBTORS</b>	£	£
Sundry Debtors figure of £8,618 comprises the undernoted:-	6,380	6,050
Willis Ltd (Insurance Premiums)	550	500
Glasgow City Council (Interest from Loans Fund)	1,407	1,407
Bell Fire & Security (Security)	144	244
Officer Advances	137	0
Pension Payment		
<b>CREDITORS</b>	£	£
Accrued charges figure of £8,597 comprises the undernoted:-	1,218	1,143
Salary Accrual-Officer	2,180	0
Bonus Payment - Officer	100	0
Scottish Power	84	0
Electric Heaters	15	15
Advanced Subscription	5,000	0
Support Services (Glasgow City Council)	0	2,370
Subcontractor costs-Boathouse repairs	0	663
Repairs & Servicing of Boats	0	105
O2	0	11
Scottish Gas		
	<b>8,618</b>	<b>8,201</b>

	2022	2021
<b>7 CREDITORS</b>	£	£
Accrued charges figure of £8,597 comprises the undernoted:-	1,218	1,143
Salary Accrual-Officer	2,180	0
Bonus Payment - Officer	100	0
Scottish Power	84	0
Electric Heaters	15	15
Advanced Subscription	5,000	0
Support Services (Glasgow City Council)	0	2,370
Subcontractor costs-Boathouse repairs	0	663
Repairs & Servicing of Boats	0	105
O2	0	11
Scottish Gas		
	<b>8,597</b>	<b>4,307</b>

**GLASGOW HUMANE SOCIETY**

**NOTES TO THE ACCOUNTS**

*for the year ended 31st January 2022*

**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**

	2022	2021
Salaries	£ 25,500	£ 25,500
Bonus payment	2,000	0
Social security costs	2,476	2,384
Other pension costs (see note 1(h))	763	757
<b>Total</b>	<b>30,739</b>	<b>28,641</b>

The Society has employed a new 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. The previous Officer acts as unpaid Consultant to the Society. Salary costs of £30,739 are included in the operational activities total on page 5 of the accounts.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GLASGOW HUMANE SOCIETY**

I report on the accounts of the charity for the year ended 31 January 2022 which are set out on pages 5 to 11.

**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 trustees consider that the audit requirement of Regulation 10(1) (a) to (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 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 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  
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 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.

**John F MacLeod CA**  
28 Rubislaw Drive  
Bearsden  
Glasgow  
G61 1PS

*John F MacLeod*

Date: 9 May 2022