

GLASGOW HUMANE SOCIETY
(SCIO Number SC001178)

REPORT AND ACCOUNTS

For the year to 31st January 2023

GLASGOW HUMANE SOCIETY

REPORT AND ACCOUNTS FOR THE YEAR TO 31st JANUARY 2023

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GLASGOW HUMANE SOCIETY

Directors' report For the year ended 31st January 2023

The Directors present their report and financial statements for the year ended 31st January 2023.

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:

Duncan Evans	Chairman (Appointed 20 May 2022)
Gordon Goldie	Vice-Chairman (Appointed 3 June 2021)
Matt Horton	Secretary & Treasurer (Appointed 3 June 2021)
Derek Loughlin	(Appointed 3 June 2021)
Jim Mearns	(Appointed 20 May 2022)
Jenny McIntyre	(Appointed 3 June 2021)
Mike Edwards	(Appointed 3 June 2021)
Adam Stockman	(Appointed 18 Nov 2021)
Gareth Mathias	(Appointed 18 Nov 2021)
Craig Shaw	(Appointed 20 May 2022)
Colin McGowan	(Appointed 20 May 2022)

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 16th August 1790 and registered as a Charity (SC001178) on 1st May 1912.

Until the AGM held on 21st 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 11th June 2013, with formal approval granted in a letter from OSCR dated 3rd 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.

GLASGOW HUMANE SOCIETY

Directors' report For the year ended 31st January 2023 continued

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

The focus of the Society's activities is water safety. This is achieved by through 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.

The programme of upgrading the boathouse office facilities is still in progress. This includes the creation of a purpose built computer room for volunteers to complete e-training and relax in a safe, dry and warm environment. The close working relationship with Scottish Fire and Rescue (SFRS) and Police Scotland has proved to be mutually beneficial with both emergency services making use of our facilities. In cooperation with SFRS, 12 of our volunteers were trained as trainers in the Waterside Responder Scheme. They now provide free training and equipment to businesses and other organisations within Glasgow.

Operationally, we have been busy too. Our Officer, William Graham continues to support emergency services in rescues and recoveries. Detailed figures for these activities can be found in the Officer's Report for the year.

Our website has been updated and we have increased our presence on social media. A significant review of the Society's asset base has been carried out. We have renewed our fleet and replaced equipment no longer operationally useful. We have invested in a van for our Officer to use while carrying out vital work. This investment has enabled us to have a boat berthed on both sides of the weir. It has however impacted on our reserves as you will see from the accounts.

We were delighted that our Honorary President, the Lord Provost made time to visit the boathouse last year when we were able to show her the improvements we had made as well as discussing our exciting plans for the future.

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

PLANS FOR THE FUTURE

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

- (1) Recruitment campaign to substantially increase the membership and to attract and train suitable volunteers.
- (2) Fundraising campaign to advertise the existence of the Society and raise funds for the various projects planned in future.
- (3) Refurbish the existing Boathouse.
- (4) Clarify, simplify and improve the Society's financial structures and processes.

GLASGOW HUMANE SOCIETY

Directors' report For the year ended 31st January 2023 continued

Longer term objectives:-

- (1) 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 31st January 2023, there Society had 54 Individual and 5 Corporate Members.

FINANCIAL REVIEW

Financial Results

In the Financial year 2022-23, the Society secured funding of £52,662 from several sources. The total expenditure was £65,796 resulting in a deficit for the year of £13,134.

At the end of the period, the financial position showed net assets amounting to £148,065.

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 2023 totalled £62,448.

Key management personnel remuneration

The Board of Directors are the key management personnel of the charity in charge of directing and controlling 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 2023 continued

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 12 June 2023 and signed on their behalf.



Matt Horton
Treasurer



Duncan Evans
Chairman

GLASGOW HUMANE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

(including Income and Expenditure account)

for the year ended 31st January 2023

	Notes	Unrestricted Funds £	Restricted Funds £	52 weeks Total to 31/01/23 £	52 weeks Total to 31/01/22 £
<i>INCOMING RESOURCES</i>					
Subscriptions & Donations		12,100	-	12,100	21,462
Grants Received		10,000	-	10,000	10,000
Operational Contract		30,000	-	30,000	30,000
Investment Income		562	-	562	637
Total incoming resources	2	<u>52,662</u>	<u>-</u>	<u>52,662</u>	<u>62,099</u>
<i>RESOURCES EXPENDED</i>					
Costs of charitable activities					
- Operational activities		65,796	-	65,796	57,718
Total resources expended	3	<u>65,796</u>	<u>-</u>	<u>65,796</u>	<u>57,718</u>
Net incoming resources		(13,134)	-	(13,134)	4,381
Balance brought forward at 1 February 2022		161,199	-	161,199	156,818
		148,065	-	148,065	161,199
Transfers between funds		-	-	-	-
Balance carried forward at 31 January 2023		<u>148,065</u>	<u>-</u>	<u>148,065</u>	<u>161,199</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 2023

	Notes	31st January 2023 £	31st January 2022 £
Fixed Assets			
Tangible Assets	4	77,781	62,625
Total Fixed Assets		<u>77,781</u>	<u>62,625</u>
Current Assets			
Investment-Loans Fund	5	48,882	95,175
Debtors	6	9,465	8,618
Bank of Scotland-Current Account		<u>13,566</u>	<u>3,378</u>
		71,913	107,171
Creditors : due within one year			
Accrued charges	7	(1,629)	(8,597)
Net Current Assets		<u>70,284</u>	<u>98,574</u>
Net Assets		<u>148,065</u>	<u>161,199</u>
Unrestricted funds		148,065	161,199
Restricted funds		-	-
Net Assets carried forward		<u>148,065</u>	<u>161,199</u>

Approved by the Directors on 12 June 2023 and signed on their behalf



Matt Horton
Treasurer



Duncan Evans
Chairman

GLASGOW HUMANE SOCIETY

NOTES TO THE ACCOUNTS

for the year ended 31st January 2023

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 £6,586, 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 2023

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 2023

2 INCOMING RESOURCES

	52 weeks Total to 31/01/23		52 weeks Total to 31/01/22	
	£		£	
Unrestricted				
Membership Fees-Individual	735		915	
Membership Fees-Corporate	250		200	
DF Concerts Ltd	4,000		0	
The Kiltwalk	1,200		1,500	
Royal College of Physicians & Surgeons	1,000		1,000	
Give a Dog a Bone, Jayne's Big Swim	910		0	
The Andrew & Mary Elizabeth Little Charitable Trust	500		0	
Windfall Films Ltd	400		0	
Arnold Clark	0		5,000	
Charities Trust	0		1,000	
Dear Green Ltd	0		1,117	
Maria Salvanou-Brian Hamill Walk	0		3,334	
Opito	0		1,500	
Other Donations	3,105	12,100	5,896	21,462
Glasgow City Council-Financial Services (General Grant)	10,000		10,000	
Glasgow City Council-NS Service Agreement	30,000	40,000	30,000	40,000
Investment Interest	562	562	637	637
		<u>52,662</u>		<u>62,099</u>

3 TOTAL RESOURCES EXPENDED

	52 weeks Total to 31/01/23		52 weeks Total to 31/01/22	
	£		£	
Unrestricted				
Staff costs	31,765		30,739	
Upkeep of Boathouse	6,359		6,893	
Maintenance of Boats	8,787		5,951	
Vehicle Depreciation	3,669		0	
Insurance Premiums	11,260		9,293	
Profit on sale of engines (fully written down)	-2,630	59,210	-3,500	49,376
Support Services (Glasgow City Council)	5,000		5,000	
Telephones	533		386	
Other Administration expenses	545		837	
Officer Clothing	508		776	
Feasability sudy (Slipway)	0		943	
Computers & Support	0		150	
Promotions	0	6,586	250	8,342
		<u>65,796</u>		<u>57,718</u>

GLASGOW HUMANE SOCIETY

NOTES TO THE ACCOUNTS

for the year ended 31st January 2023

4 TANGIBLE FIXED ASSETS

	Heritable Property £	Boats & Pontoon £	Equipment £	Motor Vehicle	Total £
<i>Cost</i>					
At 1 February 2022	106,102	96,600	5,551	0	208,253
Additions/Disposals for year	0	8,500	0	18,343	26,843
At 31 January 2023	<u>106,102</u>	<u>105,100</u>	<u>5,551</u>	<u>18,343</u>	<u>235,096</u>
<i>Depreciation</i>					
At 1 February 2022	63,033	77,122	5,473	0	145,628
Charge for year	2,406	5,596	16	3,669	11,687
At 31 January 2023	<u>65,439</u>	<u>82,718</u>	<u>5,489</u>	<u>3,669</u>	<u>157,315</u>
<i>Net Book Value</i>					
At 31 January 2023	<u>40,663</u>	<u>22,382</u>	<u>62</u>	<u>14,674</u>	<u>77,781</u>
At 31 January 2022	<u>43,069</u>	<u>19,478</u>	<u>78</u>	<u>0</u>	<u>62,625</u>

5 INVESTMENT-LOANS FUND

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

6 DEBTORS	2023 £	2022 £
Sundry Debtors figure of £9,465 comprises the undernoted:-		
Willis Ltd (Insurance Premiums)	6,663	6,380
Bell Fire & Security (Security)	1,517	1,407
Glasgow City Council (Interest from Loans Fund)	1,070	550
Officer Advances	79	144
Paypal Income	136	0
Pension Payment	0	137
	9,465	8,618

7 CREDITORS	2023 £	2022 £
Accrued charges figure of £1,629 comprises the undernoted:-		
Salary Accrual-Officer	1,537	1,218
Repairs	43	0
Fuel	34	0
Advanced Subscription	15	15
Bonus Payment - Officer	0	2,180
Scottish Power	0	100
Gas Heaters	0	84
Support Services (Glasgow City Council)	0	5,000
	1,629	8,597

GLASGOW HUMANE SOCIETY

NOTES TO THE ACCOUNTS

for the year ended 31st January 2023

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

	2023	2022
	£	£
Salaries	28,500	25,500
Bonus payment	0	2,000
Social security costs	2,433	2,476
Other pension costs (see note 1(h))	832	763
Total	31,765	30,739

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 a Consultant to the Society. Salary costs of £31,765 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 2023 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

Date: 12 June 2023

