



# Glasgow Mena Cultural and Welfare Trust

Scottish Charity No: **SC043481**

**March 2025**

Annual Report and Accounts

This report covers the second annual charity reporting and accounting for the year from 1<sup>st</sup> April 2024 till the year end 31 March 2025.

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## Reference and Administrative Information

### **Charity Name**

Glasgow Mena Cultural and Welfare Trust

### **Registered Charity Number**

SC043481

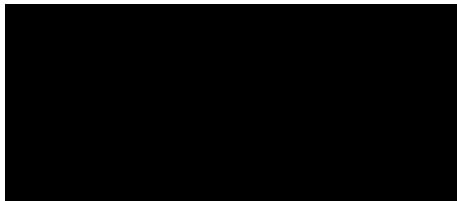
### **Charity's Principal Address**

83-85 Lister St.

Glasgow

G4 0BZ

### **Current Trustees**



### **Accountants**



FCCA, BBA, MBA, iTax.

Ali & Associates Accountants

585 London Road

Glasgow

G40 1NE

### **Auditors**

Accountants Plus

Floor 2, Airbles House,

270 Airbles Rd,

Motherwell

ML1 3AT

**(NOTE: Audit still in progress: Final Audited Accounts to be provided in due course)**

## Trustees' Annual Report:

The trustees have pleasure in presenting their report together with the financial statements for the year ended to 31<sup>st</sup> March 2025.

This report is prepared in accordance with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice Accounting and Reporting by charities.

**This is an initial report, subject to Audit which is in-progress as noted in the final page.**

### Structure, Governance and Management

#### Governing document

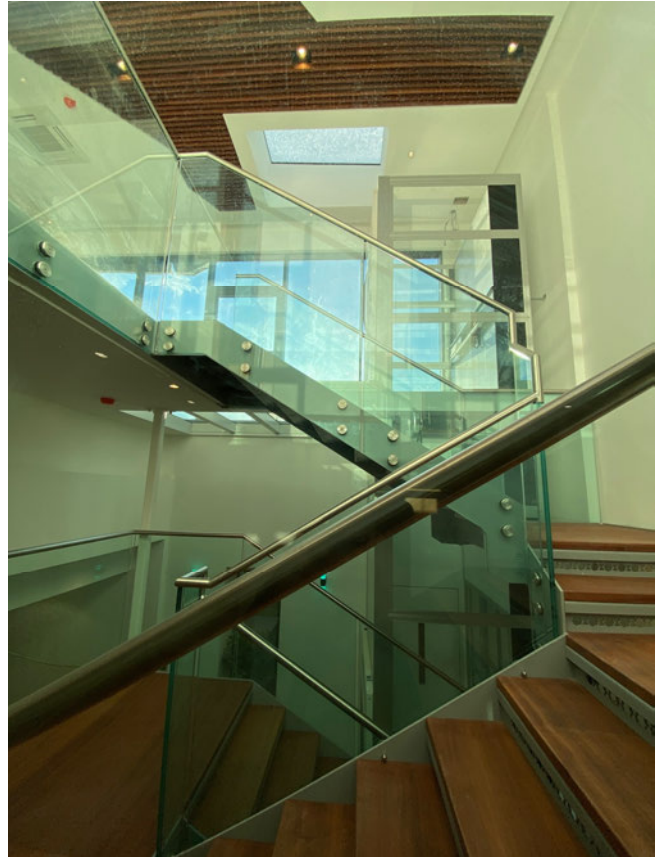
The charity, "Glasgow Mena Cultural and Welfare Trust" is constituted as a charitable trust registered with the Scottish Charity Regulator (OSCR) since 12 October 2012 under charity number SC043481. It is governed by a deed of trust last updated on 25 August 2012.

#### Organizational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together regularly (at least once every six months) to cover general matters of the charity. The trustees also delegate a number of day-to-day responsibilities related to the running of the charity and its facilities to appropriate committees. Regular meetings are held to ensure the smooth running of the charity and its activities.

#### Trustee recruitment and appointment

The existing trustees are responsible for the recruitment of new trustees but in doing so seek the views and recommendations of established members of the community they serve. In selecting new trustees, the charity seeks to identify people who are willing to volunteer to achieve and further the charity's aims. Trustees are elected at the trustee meetings held



regularly throughout the year. There have been no changes to current trustees during this reporting year.

## Objectives and activities

### Charitable purposes

The aims and objectives of GMCWT are as follows:

- a) To promote the advancement of education, including the teaching of languages relevant to the community for all.
- b) To organise recreational activities with the object of improving the conditions of life of the relevant community in Glasgow.
- c) To promote religious and racial harmony and understanding with a clear vision to develop a more cohesive and sustainable community by building partnerships with the local people of Glasgow and around.

### Use of volunteers

Volunteers are an important resource for the Trust. Volunteers are involved and make significant contributions across all of the charity's activities.

### Activities and achievements

The charity carries out many activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those regular attendees from the community as well as the wider public in Glasgow and beyond.

#### Building expansion programme

The phased work at the main facility at Lister street to create additional learning areas and further circulation spaces has now entered into a new phase to provide new facilities including a larger multi-purpose hall and associated amenities. This provides better access and ability to run different educational and recreational programmes simultaneously.

#### Language classes and educational seminars

Programmes including Arabic language and Tajweed classes are taught across all age groups and are popular within the community. Regular seminars and workshops are held covering multiple topics that are relevant to the community.

#### Bilingual school

The daytime bilingual primary school is progressing well and over the next number of years development and improvement works will be conducted to provide further amenity areas. Ongoing investment into developing the bilingual curriculum will continue, to support the educational programmes and experiences for the children.

### **Religious and racial awareness activities:**

The community has a rich and diverse base of people from different backgrounds and cultures. The charity actively seeks to bring the different cultures together through a number of social events and activities including the hosting of religious events and festivals which actively encourage wider community participation.

### **Recreational activities:**

The rooftop garden in addition to the existing soft play area is provided at the main charity community centre premises. This is utilised by children of all ages as a recreational activity. This facility compliments the on-site activities, where children are provided recreational time in a safe and welcoming atmosphere.

### **Financial review**

Funding of the charitable activities come from multiple sources including education programmes, schooling as well as private and individual donations within Scotland.

### **Reserves Policy**

The charity reserves policy is to hold enough unrestricted funds to meet at least three months' operating costs of the charity including the running of the charity's main community centre premises (83-85 Lister St. Glasgow G4 0BZ).

### **Trustee Remuneration and Expenses**

The Trustees did not receive any compensation for their services to the Charity.

### **Plans for the future period**

The charity has seen continued and steady growth in users and interest from the community. As such, it is continuing with its strategic plans for expansion and financial sustainability. New spaces will be developed to assist in the charity's work as well as further improvements in the building fabric, including expansion of the lobby, multi-function hall spaces and WC provisions. Resources to focus on building and developing the bilingual curriculum is ongoing with plans to widen the scope across different age groups. The charity is also establishing links and further collaboration potential with local charities to jointly support the work with children, especially in the area of recreation and outdoor activities.

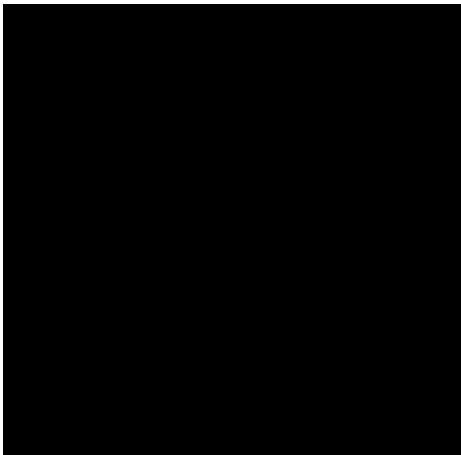
### Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and UK accounting standards.

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

The trustees are responsible for keeping proper accounting records and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the applicable laws and regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. This statement is approved by the trustees and signed on its behalf by the chair trustee at the end of this report.

For and on behalf of Glasgow Mena Cultural and Welfare Trust



15/12/2025

\_\_\_\_\_  
Date

## Glasgow Mena Cultural and Welfare Trust

### Statements of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 £
<b>Incoming Resources</b>					
	1(c)				
Incoming resources from generated funds					
<b>Education support activities</b>		391,879	-	391,879	263,260
<b>Other including rent</b>		15,373	-	15,373	49,608
Incoming resources from charitable activities					
<b>Voluntary income (donations)</b>		400,671	-	400,671	183,167
<b>Total Incoming resources</b>		<b>807,923</b>	<b>-</b>	<b>807,923</b>	<b>496,035</b>
<b>Resources Expended</b>					
	1(d)				
<b>Charitable activities expenditures</b>					
<b>Volunteer and Employee costs:</b>					
Wages and salaries (Inc Pension and ER NI)		319,166	-	319,166	293,838
Staff training and welfare		2,890	-	2,890	2,648
Travel and subsistence		1,394	-	1,394	-
Education support activities		92,982	-	92,982	43,605
Pensions		6,155	-	6,155	-
		<b>422,587</b>	<b>-</b>	<b>422,587</b>	<b>340,091</b>
<b>Premises costs:</b>					
Repairs and maintenance		8,882	-	8,882	2,948
		<b>8,882</b>	<b>-</b>	<b>8,882</b>	<b>2,948</b>
<b>General expenses:</b>					
Advertising and PR		-	-	-	840
Bank charges		-	-	-	48
Charitable activities, food & caterings		6,471	-	6,471	4,016
Depreciation		11,974	-	11,974	7,448
Insurance		6,818	-	6,818	2,496
Light and heat		17,175	-	17,175	29,732
Printing, postage, stationery & literature		8,771	-	8,771	21,629
Rates		2,101	-	2,101	-
Service charges		4,311	-	4,311	-
Software		1,401	-	1,401	-
Sundry expenses		7,552	-	7,552	151
Waste disposal / Cleaning		2,742	-	2,742	1,691
Website, Telephone & internet		-	-	-	4,861

		<u>69,316</u>	-	<u>69,316</u>	<u>72,912</u>
<b>Total charitable activities cost</b>		<u>500,785</u>	-	<u>500,785</u>	<u>415,951</u>
<b>Governance expenditures</b>					
Other legal and professional		18,515	-	18,515	4,541
Accountancy fees		900	-	900	825
<b>Total Governance costs</b>		<u>19,415</u>	-	<u>19,415</u>	<u>5,366</u>
<b>Total Resources Expended</b>		<u>520,200</u>	-	<u>520,200</u>	<u>421,317</u>
Net movements in funds	2	287,723	-	287,723	74,718
Reconciliation of funds (fixed assets)		-	-	-	-
Total Funds brought forward		2,879,915	-	2,879,915	2,805,197
<b>Total funds carried forward</b>		<u>3,167,638</u>	-	<u>3,167,638</u>	<u>2,879,915</u>

\* NOTE: The “total funds carried forward” represents the net assets as at 31 March 2025. See balance sheet for further details.

**Glasgow Mena Cultural and Welfare Trust****Balance Sheet****as at 31 March 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	486,981	446,250
Investments	4	<u>1,509,066</u>	<u>1,509,066</u>
		1,996,047	1,955,316
<b>Current assets</b>			
Debtors	5	896,744	900,309
Cash at bank and in hand		<u>352,581</u>	<u>161,250</u>
		1,249,325	1,061,559
<b>Creditors: amounts falling due within one year</b>	6	(15,486)	(19,212)
<b>Net current assets</b>		<u>1,233,839</u>	<u>1,042,347</u>
<b>Total assets less current liabilities</b>		<u>3,229,886</u>	<u>2,997,663</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(62,248)	(117,748)
<b>Net assets</b>		<u>3,167,638</u>	<u>2,879,915</u>
<b>The Funds of the Charity</b>			
Unrestricted Income Funds	8	3,167,638	2,879,915
<b>Total Charity funds</b>		<u>3,167,638</u>	<u>2,879,915</u>

This report was approved by the board of Trustees on 15 December 2025 and signed on its behalf.

## **Glasgow Mena Cultural and Welfare Trust**

### **Notes to the Accounts**

**for the year ended 31 March 2025**

## **1 Accounting policies**

### **(a) Basis of accounting**

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)) – Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

#### **Change in basis of accounting**

Transition to Charities SORP (FRS 102)

During the year, the charity continued to apply the Charities SORP (FRS 102) framework, which replaced the former FRSSSE 2015 standard. The transition reflects current OSCR and UK GAAP requirements for small charitable companies. This ensures compliance with the latest reporting standards and incorporates the legislative amendments introduced by the Charities (Regulation and Administration) (Scotland) Act 2023.

There have been no changes to the valuation rules or methods of accounting since the previous year, and the adoption of the updated SORP has not affected the reported surplus or closing reserves.

#### **Changes to previous accounts**

No changes have been made to accounts for previous years.

### **(b) Nature and purpose of funds**

Funds held by the charity are classified as either restricted funds or unrestricted funds, in accordance with the Charities SORP (FRS 102).

Restricted funds are funds subject to specific conditions declared by the donor or grant-maker as to their use. Such funds may only be used for particular purposes within the wider objects of the charity, as agreed with the donor or funding body. Income and expenditure relating to restricted funds are shown separately in the Statement of Financial Activities.

Unrestricted funds are funds that may be used at the discretion of the trustees in furtherance of the general charitable purposes of the organisation. These funds are available to support the ongoing operations of the charity and to meet any future obligations.

The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Any transfers between restricted and unrestricted funds are made only when authorised and where permitted under the terms of the funds and relevant legislation.

The trustees are satisfied that all funds have been applied in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and that no breaches of fund conditions have occurred during the year.

### **(c) Incoming resources**

All incoming resources are recognised once the charity has entitlement to the income, the amount can be measured reliably, and receipt is probable. Income is included in the Statement of Financial Activities (SoFA) on an accruals basis, in accordance with FRS 102 Section 23 – Income.

### **Voluntary income and donations**

Voluntary income is received by way of donations from individuals, organisations, and the wider community, and is recognised when the charity is entitled to the funds, the amount can be measured reliably, and receipt is probable.

### **Tax reclaims on donations and Gift Aid**

Income from tax reclaims on donations is included in the accounts at the same time as the original donation to which it relates, based on the expected reclaimable amount from HM Revenue & Customs.

### **Grants and performance-related income**

Grants are recognised as income when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably. Grants that impose performance conditions are recognised as income only when those conditions have been satisfied.

### **Rental income and trading activities**

Income from rental and hall hire activities is recognised on a receivable basis when the service has been provided.

### **Donated services, facilities, and gifts in kind**

Donated goods, services, and facilities are included as income at their estimated fair value when their benefit to the charity is material and quantifiable. A corresponding expense is recorded to reflect their utilisation.

### **Deferred income**

Where income is received in advance of entitlement, it is deferred and recognised in the period to which it relates.

## **(d) Expenditure and liabilities**

### **Liability recognition**

Expenditure is recognised on an accruals basis as liabilities are incurred. Liabilities are recognised when there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured reliably.

All expenditure is accounted for on an accruals basis and is classified under activity headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated on a reasonable, consistent basis according to the time spent or usage of resources.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives, including both direct and support costs. Direct costs are those specifically attributable to an activity, while support costs include governance, administrative, and property-related costs necessary for the general running of the charity.

### **Governance costs**

Governance costs include all expenditure associated with constitutional and statutory requirements, such as the preparation and independent examination of statutory accounts, trustee meetings, legal advice, and compliance with the Charities (Regulation and Administration) (Scotland) Act 2023 and the Companies Act 2006 where applicable.

### **Grants payable**

Where the charity makes grants or donations to other organisations or individuals, such grants are recognised as expenditure when a valid expectation of payment has been created. Grants with performance conditions attached are only recognised when those conditions have been met.

### **Support costs**

Support costs include central administrative functions, staff costs, utilities, and other shared resources. These have been allocated across the activities of the charity in proportion to the related usage or staff time spent on each function.

### **Irrecoverable VAT**

Irrecoverable VAT is included as part of the expenditure to which it relates, as the charity is not VAT-registered.

### **Provisions and contingent liabilities**

Provisions are made where the charity has a present obligation (legal or constructive) arising from a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be reliably estimated.

Contingent liabilities are disclosed where a possible obligation exists but cannot yet be measured with sufficient reliability or where the outcome is uncertain.

### **Compliance with statutory duties**

All expenditure has been made in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **(e) Charitable activities expenditures**

Charitable expenditure comprises all costs incurred by the charity in carrying out its charitable objectives and delivering services to its beneficiaries. These costs include both direct costs, which can be specifically attributed to an activity, and support costs, which are necessary to sustain the day-to-day operations of the organisation.

All charitable activities expenditure is shown gross of any related income and includes all costs incurred in furthering the charity's objects, whether directly or indirectly.

Depreciation is provided on tangible fixed assets used for charitable purposes in accordance with the accounting policy set out in Note (f).

### **(f) Tangible fixed assets and depreciation**

#### **Tangible fixed assets for use by charity**

Tangible fixed assets are capitalised when they are intended for continuing use in the charity's activities, are expected to be used for more than one year, and cost at least £500. Assets are initially recognised at cost, including all expenditure directly attributable to bringing the asset into working condition for its intended use.

All tangible fixed assets are stated at historical cost less accumulated depreciation. The freehold property is held at cost and is not depreciated, as the trustees consider that its residual value is not materially different from cost and that it has a useful life exceeding 50 years. The trustees review the property's carrying value annually for indicators of impairment in accordance with FRS 102 Section 27 (Impairment of Assets).

#### **Stocks**

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

Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated, as the community centre premises is considered to have a useful life as a building of greater than 50 years and so any depreciation charge is considered immaterial.

#### **Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & fittings	10% reducing balance method
Land and buildings	No depreciation

### Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

### Net movements in

#### 2 funds

	2025 £	2024 £
Unrestricted funds	807,923	496,035
Restricted funds	-	-
Total Incoming resources	<u>807,923</u>	<u>496,035</u>
	<u>287,723</u>	<u>74,718</u>

#### 3 Tangible fixed assets

	Land and building s £	Plant and machiner y etc £	Total £
<b>Cost</b>			
At 1 April 2024	<u>379,218</u>	<u>168,779</u>	<u>547,997</u>
At 31 March 2025	<u>379,218</u>	<u>221,484</u>	<u>600,702</u>

#### 5 Debtors

	2025 £	2024 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	<u>895,084</u>	<u>900,309</u>
	<u>896,744</u>	<u>900,309</u>

#### Creditors: amounts falling due within one

#### 6 year

	2025 £	2024 £
Other creditors	<u>4,569</u>	<u>19,212</u>

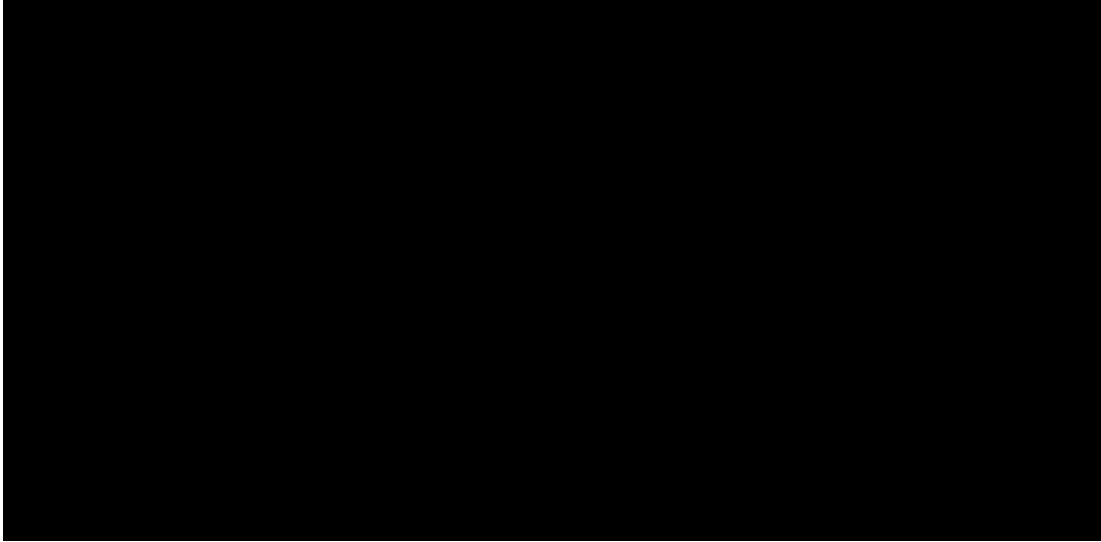
#### 8 Funds of the Charity

	2025 £	2024 £
Total Funds brought forward	2,879,915	2,805,197
Total funds carried forward	<u>3,167,638</u>	<u>2,879,915</u>

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



## Accountants' report to the trustees of Glasgow Mena Cultural and Welfare Trust

I report on the financial statements for the year ended 31<sup>st</sup> March 2025, which are set out on all the pages above.

### **Responsibilities of the trustees and the examiners**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that the audit requirement under Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 applies, and accordingly the charity has instructed a registered auditor to carry out a full audit of the accounts.

The auditor, Accountants Plus, which was formally instructed earlier (Tel. 01698 281554 / [www.accountantsplus.net](http://www.accountantsplus.net)) and are currently in the process of conducting the audit. The audited accounts will be finalised upon completion of this work shortly.

As the charity is subject to a statutory audit, the accounts are not subject to independent examination.

The auditor's details are as follows:

Accountants Plus  
Floor 2, Airbles House,  
270 Airbles Rd,  
Motherwell  
ML1 3AT Tel: 01698 281554

**The charity's gross income exceeds the audit threshold under Regulation 10 of the Charities Accounts (Scotland) Regulations 2006, and a statutory audit is therefore required.**

**A registered auditor (Accountants Plus) has been formally appointed and is currently conducting the audit. The audited accounts will be submitted to OSCR upon completion of the audit process.**

