MENSELF +

Independently Examined Financial Statements and Trustees Report

Period from 1 January 2025 to 31 December 2025

Registered Charity

SC052592

Company Registration Number SC522651

MENSELF +

Reference and Administrative details

Period from 1 January 2025 to 31 December 2025

Trustees
Siobhan Dunne
William Melville
William Pearson
Samantha Jane Graham
Annemarie Muldoon

Principal Address
Registered Office:
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Scotland
G31 5LP

Contact Information
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Registered Charity Number
SC052592

Registered Companies House Number
SC522651

Banker
TSB
PO BOX 453
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GL14 9LR

Independent Examiner
Ali & Associates Accountants Ltd
Mr Md Shahar Ali
Chartered Certified Accountant
585 London Road
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G40 1NE

MENSELF +

Report of the Trustees
Period from 1 January 2025 to 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are to safeguard the interests of the Parkhead area and its environs and to promote such health and wellbeing activities and programmes that may be beneficial to the local residents and the wider communities. To support the community life of the area in such a way as not to discriminate against any member(s) of the community on the grounds of age, race, gender, religious or cultural beliefs or disability.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Since late 2015 MENSELF + have worked with a wide range of males from a variety of areas and in different settings. This includes Community and national festivals and in community support groups all over Scotland.

MENSELF + has continued to thrive over the past few years and the team, including volunteers, staff and the board have worked extremely hard to build relationships with the local community to ensure that the services available are what is needed. This need is identified with the active support of our Advisory Group which consist of members from all of our groups.

We have now delivered our MOT4MEN programme to over 4350 males and 65 females.

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Report of the Trustees
Period from 1 January 2025 to 31 December 2025

We now currently deliver weekly groups and activities such as:

- MEN'S GROUPS
- LADIES GROUPS
- 5-A-SIDE FOOTBALL GROUP
- YOGA GROUP
- HISTORY GROUP
- ONE-TO-ONE SUPPORT
- MOT 4 MEN PROGRAMME
- DRUMBEAT PROGRAMME
- HEALTH WALKS GROUP
- WALKING FOOTBALL GROUP
- ONLINE BINGO GROUP

Partnership Initiatives include:

- UNDER PAR GOLF GROUP
- FAMILY TIES GROUP

There has been a significant increase in the number of individuals that we now interact with (347). As with the previous year's accounts, these new services are reflected in the grants that we received in 2025 and in the resulting expenditure items.

Going into our eleventh year of operation we now anticipate an increase in our non-grant income as we have a growing reputation in working with men through the delivery of our unique MOT 4 MEN programme which we envisage an increase in non-grant income from going forward.

We still support many families who are affected by food poverty and a such all services have seen an increase in participants, in particular our One-to-One support, and we continue to welcome many new faces to our groups.

The board are extremely proud of the hard work of all of the staff and volunteers within MENSELF +, the work that they carry out is fantastic and it is evident that they have the needs of the local community at the heart of what they do.

In the coming year we will be looking to employ sessional staff to support the delivery of our programmes as well as increase our delivery and to continue our practice of continuous improvement as well as improving our promotional materials.

MENSELF + would like to thank everyone who has supported us over this past year and we hope that you continue to do so in the future.

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Report of the Trustees Continued
Period from 1 January 2025 to 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Constitution

Since June 2023, the organisation, MENSELF +, has been a registered with OSCR (Scottish Charity number SC052592) as a Charity and is still registered as company with Companies House; registration number SC522651 (Incorporated on since 16 December 2015.)

Key Management and Financial Matters

In the opinion of the trustees there is one member of key management personnel, the coordinator. The total wages and salaries mentioned in statements of financial activities on page 7 is £71,520.97 whereas last years was £66,924.82.

The total wages & salary was £71,520.97 (page 7) for 2025 that includes £36,215.73 for the Coordinator, £31,682.55 for Men and Families Worker, and £4,622.72 for Sessional. In comparison, the total wages & salary for 2024 was £66,924.82 that includes £34,916.04 for the Coordinator, £30,163.58 for Men and Families Worker, and £1,845.20 for Sessional.

If there are any human error or mistakes we will correct them in the next year.

No trustees were paid any remuneration fees.

Membership and Management

Membership of the charity is open to all residents living in the Parkhead area and its environs. The Board of Trustees may, at their own discretion, consider all applications for membership from people residing out with the area.

The business of the charity is carried out by The Board of Trustees with the influence of our Advisory Group, of not more than 15 members.

The Trustees are elected by members at the Annual General Meeting.
Committee members comply with the aims and objectives laid down in clause 2 of the constitution.

The Board of Trustees consists of a Chairperson, Secretary, Treasurer, and other members.

Additional office bearers may be elected by the Board of Trustees.
The quorum for the Board meetings is 75%.

Elected Office Bearers shall hold office until the conclusion of the next AGM after their appointment. They are then all eligible for re-election. The Board may co-opt any member or person for special purposes and fill vacancies occurring during the year.

Reserves Policy

This year has seen us start to develop our reserves as set out in our previous accounts in line with the policy of the charity as we aim to develop and maintain unrestricted, free reserves at a level equivalent to three months running costs.

The trustees consider that reserves at this level; will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

Based on the year ended 31st December 2025, three month's ordinary expenditure amounts to £38,885.

At 31st December 2025 the charity held unrestricted reserves of £300, however it should be noted that we are generally funded on a project-to-project basis.

The trustees are aware that this policy is now underway and they aim to build upon their unrestricted reserves through non-grant income generation mainly through their MOT 4 MEN programme.

MENSELF +
Statements of Financial Activities
for the year ended 31 December 2025

	Notes	Restricted Funds £	Unrestricted Funds £	2025 Total £	2024 £
Incoming Resources	1(c)				
Incoming resources from generated funds					
Income Balance b/f		30,982.00	300.00	31,282.00	-
Grant (Restricted fund)	1(c)	147,259.00	-	147,259.00	128,037.00
Total Incoming resources		178,241.00	300.00	178,541.00	128,037.00
Total Incoming resources		178,241.00	300.00	178,541.00	128,037.00
Resources Expended	1(d)				
Charitable activities expenditures					
Activities related costs					
Equipment		2,696.55		2,696.55	2,287.61
Events and workshops		6,597.00	-	6,597.00	8,429.35
Freelance		14,215.00	-	14,215.00	8,200.00
Fundraising		69.98	-	69.98	1,023.46
Group resources		1,948.31	-	1,948.31	1,542.14
Hardship fund		5,505.00	-	5,505.00	3,530.00
Hospitality		8,466.33	-	8,466.33	10,965.25
Pensions		3,902.27	-	3,902.27	3,612.78
Staff training and welfare		1,969.11	-	1,969.11	1,400.94
Travel, subsistence and motor expenses		8,778.74	-	8,778.74	9,642.36
Uniform		500.62	-	500.62	90.00
Volunteer expenses		3,550.00	-	3,550.00	700.00
Wages and salaries		71,520.97	-	71,520.97	66,928.82

		129,719.88	-	129,719.88	118,352.71
Premises costs:					
Rent & utilities		4,106.21	-	4,106.21	3,789.53
		4,106.21	-	4,106.21	3,789.53
General expenses:					
Advertising and PR		-	-	-	990.00
Website, Telephone & internet		1,643.98	-	1,643.98	1,373.89
Printing, postage, stationery & literature		2,220.52	-	2,220.52	2,150.23
Insurance		1,229.28	-	1,229.28	1,337.96
Sundry expenses		-	-	-	8.68
		5,094	-	5,094	5,861
Total charitable activities cost		138,920	-	138,920	128,003
Governance expenditures					
Other legal and professional		136.00	-	136.00	34.00
Accountancy fees		600	-	600	-
Total Governance expenditures		736.00	-	736.00	34.00
Total Resources Expended		139,656.00	-	139,656.00	128,037.00
Net movements in funds	2	38,585	300	38,885	-
Total Funds brought forward		-	-	-	-
Total funds carried forward		38,585	300	38,885	-

MENSELF +
Balance Sheet
as at 31 December 2025

	Notes		2025		2024
			£		£
Current assets					
Cash at bank and in hand	3	**38,885**		31,282	
Creditors: amounts falling due within one year		**-**		(31,282)	
Net current assets			**38,885**		-
Total assets less current liabilities			**38,885**		-
Creditors: amounts falling due after more than one year			**-**		-
Provisions for liabilities			**-**		-
Net assets			**38,885**		-
The Funds of the Charity					
Restricted Income Funds	6		**38,585**		-
Unrestricted Income Funds (General reserve)	2		**300**		-
Total Charity funds			**38,885**		-

This report was approved by the board of Trustees on 12 August 2026

SIGNED ON BEHALF OF THE BOARD BY:
Director: WILLIAM MELVILLE
Signature:

Date: 12/08/2026

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 FRSSE 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 significant changes have been made to accounts for previous years, only the template has been updated as per new law introduced by the Charities (Regulation and Administration) (Scotland) Act 2023

(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.

2 Net movements in funds

	2025	2024
	£	£
Restricted funds	147,259	128,037
Income Balance b/f	30,982	
Unrestricted funds	300	-
Total Incoming resources	178,541	128,037
(breakdown mentioned below)		
Total Resources Expended	139,656	128,037
	38,885	0

Just to clarify that unrestricted funds raised £7083 and spent £6783 leaving a balance of £300 reserve. This unrestricted fund spent along with restricted funds for various charitable activities.

3 Detailed Breakdown of income

	2025	2024
	£	£
Income Balance b/f	31,282	-
Age Scotland - ESGA GRANT	5,000	-
Arnold Clark Community Fund	1,000	-
Bank of Scotland Foundation- Energise Grant	20,000	-
Collette Dowdells	-	46.00
Donation-Petty Cash	-	943
Finn's Place	-	1,500.00
Foundation Scotland	-	7,960.00
FORTE Charitable Foundation Grant- TRUSTHOUSE	10,000	-
Garfield Weston Foundation	10,000	-
GCVS BACS Clearing	10,480	10,000.00
Glasgow City Council	-	3,300.00
Glasgow City Council	-	2,907.00
Glasgow City Council Area Partnerships	8,290	2,450.00
Glasgow City Council Communities Fund	21,000	16,713.00
Glasgow City Council Reference GCC 2305792932	-	5,250.00
Glasgow City Council Reference GCC 2306010731	-	908.00
Glasgow City Council Reference GCC 2306029146	-	580.00
Glasgow Kelvin College	-	700.00
Impact Funding Partners GA-4613	-	1,970.00
Main Grants	-	17,734.00
Main Grants Reference: Lottery	37,115	13,671.00
National Lottery Awards For All	-	12,320.00

National Lottery Communities Fund	-	6,711.00
Other sources	8,374	-
Paths For All Part	-	2,308.00
Scottish Men's She 1	-	150.00
The Foyle Foundation	3,000	-
The Robertson Trust	13,000	11,946.00
The Trusthouse Foundation	-	5,002.00
Turcan Connell	-	2,643.00
West College Scotland	-	325.00
Total income	**178,541.00**	**128,037.00**

4 Grant left over to be used in next few months

	2025 £	2024 £
Bank of Scotland Foundation- Energise Grant	11,534	-
FORTE Charitable Foundation Grant- TRUSTHOUSE	9,116	-
Garfield Weston Foundation	2,500	-
GCVS BACS Clearing	1,495	-
Glasgow City Council Area Partnerships	-	400
Glasgow City Council Communities Fund	4,503	4,287
Main Grants Reference: Lottery	8,354	-
National Lottery Awards For All	-	6,170
National Lottery Communities Fund	-	11,023
The Robertson Trust	1,083	1,054
The Souter Trust	-	3,000
The Trusthouse Foundation	-	4,998
Turcan Connell	-	350
	38,585	31,282

5 Cash Expenses

	2025 £	2024 £
Stationary	854.07	1,608.37
Travel	6,278.66	7,166.75
Equipment	1,330.60	736.84
Printing Costs	-	600.00
Insurance	477.88	168.87
Freelance	-	-
Covid 19	-	8.50
Uniforms	-	90.00
Event Fees	3,360.00	5,785.50
Postage	13.45	10.30
IT Website & Phone	-	892.14
Hospitality	4,087.60	7,131.05

Staff Expenses	150.5	600.00
Staff training and welfare	998.08	-
Fundraising	-	166.29
Group Resources	87.31	977.43
Volunteer Expenses	3,225.00	550.00
Rent	980.00	-
Hardship Fund	4,805.00	3,530.00
	26,648.15	**30,022.04**

Cash expenses breakdown provided for the year 2025 and for the year 2024 for better understanding and fair presentation.

6 Funds of the Charity

	2025 £	2024 £
Total Funds brought forward (Restricted fund to run for the next few months)	-	-
Net movements in funds	38,885	-
Total funds carried forward	**38,885**	**-**

Independent examiner's report to the trustees of MENSELF +

I report on the financial statements for the year ended 31 December 2025 which are set out above pages.

<u>Responsibilities of the trustees and the independent examiner</u>

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 2006 Regulations does not apply, and that there is no requirement in the charity's governing document or any other statutory obligation to conduct an audit. Accordingly, the accounts are subject to independent examination. Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 Act (as amended) and to state whether any matters have come to my attention in connection with my examination.

<u>Basis of Independent Examiner's Statement</u>

I conducted my examination in accordance with Regulation 11 of 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 information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the accounts, and in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below. I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalizing the report. I obtain written assurances from the trustees of all material matters.

I can confirm that this is a report in respect of an examination carried out under section 44(1) (c) of the Act conducted in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR); and that in the course of my examination, no matter has come to my attention: -

1. Which gives me a reasonable cause that in any material aspect the following requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial records to be reached.

Independent Examiner

Date: 12/08/2026

M Shahar Ali
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Signature

Shahar

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