

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | 10 | 2024 | To | 1 | 10 | 2025 |

Reference and administration details

| | |
|--|-------------------------|
| Charity name | OPEKA |
| Other names charity is known by | |
| Registered charity number | SC |
| Charity's principal address | 1 Doon Crescent |
| | Bearsden |
| | Glasgow |
| | Postcode G61 1ES |

Names of the charity trustees on date of approval of Trustees' Annual Report

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------------|------------------------|--|--|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Structure, governance and management

| | |
|--|---|
| Type of governing document | SCIO |
| Trustee recruitment and appointment | All three of trustees above are founding and elected members of OPEKA and have gone through the necessary PVG checks and have signed Trustee declaration forms. |

Objectives and activities

| | |
|--|--|
| Charitable purposes | <p>3.1 The charitable purposes of the SCIO ("the Charitable Purposes") are: -</p> <p>3.1.1 To support the wellbeing of adults over the age of 18, who face barriers in accessing the wider community due to additional & complex needs.</p> <p>3.1.2 To provide facilities and activities for the recreation and other leisure time occupation of adults over the age of 18 with additional & complex needs and their families & carers to provide a safe and inclusive environment to socialise.</p> <p>3.1.3 to advance education through the provision of structured learning opportunities in a safe, supervised, and supported environment.</p> |
| Summary of the main activities in relation to these objects | <p>OPEKA facilitates a wide range of activities for adults aged 18 and over with additional support needs. Our programme offers a diverse mix of creative, recreational, and wellbeing activities, including music, art, baking, yoga, gaming, disability cycling, massage, golf, and snooker/pool. These activities provide opportunities for social connection, skill development, and enjoyment in a supportive and inclusive environment.</p> |

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Over the past year, OPEKA has continued to grow and thrive. All of our community groups held on Tuesdays, Thursdays, and Fridays are currently full, with waiting lists in place, at present we have 27 participants with each day capped at 10 with the exception of our Tuesday group, which is capped at 7 due to the size of the room. This reflects the strong demand and positive reputation our programmes have built within the community. We are planning to open additional days due to the high demand.

We have successfully secured a new transport partner with ©Myle Cars©. This partnership is a key part of keeping our activities accessible and inclusive. Without the support of Myle Cars, the majority of our participants would not be able to attend due to support limitation, cost and access to public transport.

In addition, OPEKA has been fortunate to receive generous grant support from several organisations. The National Lottery Awards for All has funded our Project Co-ordinator position on a part-time basis. East Renfrewshire Voluntary Action has supported us with costs for rent at the Carswell Centre in Eaglesham, as well as funding for baking and golf activities and essential office equipment. The Hugh Fraser Foundation has kindly provided funding to cover room hire at the Prince & Princess of Wales Hospice. While the AOE Windfarm Trust is funding our Baking sessions and use fo the ©Lodge in the Lane© Pub© for our Friday group.

Financial review

Brief statement of the charity's policy on reserves

Currently the board of trustees has not passed a resolution of a reserves policy.

Details of any deficit

Although OPEKA currently has reserves of over £10,000, our transport remains our largest expense and has resulted in a monthly deficit. We are, however, awaiting the outcome of our application to the National Lottery Community Fund which we hope will help to ease these ongoing transport costs and support the sustainability of our service.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|--|--------------------------------|--|
| Signature(s) <i>OSCR will accept digital or typed signatures</i> | | |
| Full name(s) | [Redacted] | |
| Position (e.g. Chair) | Trustee / Project Co-ordinator | |
| Date | | |

OPEKA

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR TO 31 JULY 2025

SCIO NUMBER SC053511

OPEKA REPORT OF THE TRUSTEES

The Trustees present their report and accounts for the year to 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note I to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

The principal activities of the Charity consist of:

- 1 To support the wellbeing of adults over the age of 18, who face barriers in accessing the wider community due to additional and complex needs.
- 2 To provide facilities and activities for the recreation and other leisure time occupation of adults over the age of 18 with additional and complex needs and their families & carers to provide a safe and inclusive environment to socialise.
- 3 To advance education through the provision of structured learning opportunities in a safe, supervised and supported environment.

OPEKA facilitates a wide range of activities for adults aged 18 and over with additional support needs. Our programme offers a diverse mix of creative, recreational and wellbeing activities including music, art, baking, Yoga, gaming, disability cycling, massage, golf and snooker/pool. These activities provide opportunities for social connection, skill development and enjoyment in a supportive and inclusive environment.

REPORT OF THE ACTIVITIES OF THE CHARITY

Over the past year, OPEKA has continued to grow and thrive. All of our community groups held on Tuesdays, Thursdays and Fridays are currently full, with waiting lists in place, at present we have 27 participants with each day capped at 10 with the exception of our Tuesday group, which is capped at 7 due to the size of the room. This reflects the strong demand and positive reputation our programmes have built within the community. We are planning to open additional days due to the high demand.

We have successfully maintained our valued partnership with South West Community Transport, ensuring we continue to provide a safe and reliable bus service for our participants. This partnership remains a key part of keeping our activities accessible and inclusive. Without the support of SWCT, the majority of our participants would not be able to attend due to support limitations and access to public transport.

In addition, OPEKA has been fortunate to receive generous grant support from several organisations. The National Lottery Awards for All has funded our Project Co-ordinator position on a part-time basis. East Renfrewshire Voluntary Action has supported us with costs for rent at the Carswell Centre in Eaglesham, as well as funding for baking and golf activities and essential office equipment. The Hugh Fraser Foundation has kindly provided funding to cover room hire at the Prince & Princess of Wales Hospice.

FINANCIAL REVIEW

Review of the financial position and activities of the Charity

Although OPEKA currently has reserves of over £10,000, our bus transport remains our largest expense and has resulted in a monthly deficit. We are, however, awaiting the outcome of South West Community Transport's application to the Motability Community Transport Fund, which we hope will help to ease these ongoing transport costs and support the sustainability of our service.

The Charity's incoming resources for the year amounted to £33,325.51. resources expended in the year amounted to £20,673.63.

Total reserves at 31 July 2025 amounted to £16,706.99.

Reserves policy and going concern

Currently the board of trustees have not passed a resolution of a reserves policy.

REPORT OF THE TRUSTEES (CONTINUED)

INVESTMENT POLICY

Surplus funds are held in interest-bearing accounts with the Charity's bankers.

RISK MANAGEMENT

The Charity relies largely for its funding on donations from external grant bodies and local authority funding. If these funds were not forthcoming, the Charity's activities would be significantly reduced.

REPORT OF THE TRUSTEES (CONTLNUED)

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number SC053511
Principal Address 1 Doon Crescent, Bearsden, Glasgow, G61 1ES
Telephone Number 07713735131

Advisers

Independent Examiner
Bankers



Trustees

The Trustees and officers serving during the period and since the period end were as follows:-

Key Management Personnel: Trustees and Executive Officers



Key Management Personnel: Senior Management

Project co-ordinator



Governing Document

The charity was registered as a Scottish Charitable Incorporated Organisation on 17 July 2024 when its new constitution was accepted by the Office of the Scottish Charity Regulator.

Appointment of Trustees

In accordance with the constitution of the Charity, appointment to the Board of Trustees are by invitation not election.

Organisation

The number of charity trustees shall never fall below 3 or exceed 12.

GLASGOW JEWISH REPRESENTATIVE COUNCIL

REPORT OF THE TRUSTEES (CONTINUED)

Remuneration of Key Management Personnel

The Board of Trustees comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a daily basis.

Other than set out in Note 2, all Trustees give of their time freely and no Trustee received remuneration in the year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing the financial statements, the Trustees are required to :

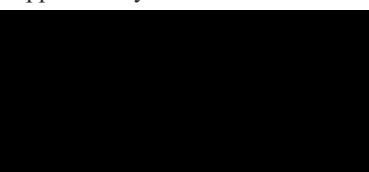
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are in their opinion reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed.

The Trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of theft and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 22 December 2025 and signed on their behalf by:



Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts for the year to 31 July 2025 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act, the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Trustees 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

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.



The Hansen Company
The Old Forge
28 Field Road
Busby
Glasgow
G76 SSE

OPEKA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 JULY 2025

| | Note | 2025 | | | | | |
|---|------|--------------------|------------------|-----------------|--------------------|------------------|-------|
| | | Unrestricted Funds | Restricted Funds | Total | Unrestricted Funds | Restricted Funds | Total |
| | | £ | £ | £ | £ | £ | £ |
| INCOME | | | | | | | |
| Income from Donations | 3 | 25,650 | 0 | 25,650 | | 0 | |
| Income from Charitable Activities | 4 | 7,676 | 0 | 7,676 | | 0 | |
| Income from Fundraising Activities | 5 | 0 | 0 | 0 | | 0 | |
| Income from Investments | 6 | 0 | 0 | 0 | | 0 | |
| TOTAL INCOME | | 33,326 | 0 | 33,326 | 0 | 0 | |
| EXPENDITURE | | | | | | | |
| Costs of Fundraising | 7 | 0 | 0 | 0 | | 0 | |
| Expenditure on Charitable Activities | 8 | 20,674 | 0 | 20,674 | | 0,000 | |
| | | 10,652 | 0 | 10,652 | 0 | 0 | |
| Net (expenditure)/income and net movement in funds | | 12,652 | 0 | 12,652 | 0 | 0 | |
| Transfer between funds | | 2055.1 I | 0 | 2055.1 I | 0 | 0 | |
| Total funds brought forward | | 0 | 0 | 0 | 0 | 0 | |
| Total funds carried forward | | 14,707 | 0 | 14,707 | 0 | 0 | |

The notes on pages 9 to 12 form part of these accounts

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BALANCE SHEET AT 31 JULY 2025

| | Note | 2025 | | | | | |
|--|------|--------------------|------------------|---------------|--------------------|------------------|-------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted funds | ResLTicted Funds | Total Funds |
| | | £ | £ | £ | £ | £ | £ |
| TANGIBLE FIXED ASSETS | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| CURRENT ASSETS | | | | | | | |
| Bank of Scotland - Current Accounts | | 20,751 | 0,000 | 20,751 | 0 | 0 | 0 |
| Cash on Hand | | 0 | 0 | 0 | 0 | 0 | 0 |
| Debtors | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 20,751 | 0 | 20,751 | 0 | 0 | 0 |
| CURRENT LIABILITIES | | | | | | | |
| Creditors | 11 | 6044 | 0 | 6044 | 0 | 0 | 0 |
| | | 6044 | 0 | 6044 | 0 | 0 | 0 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 14,707 | 0 | 14,707 | 0 | 0 | 0 |

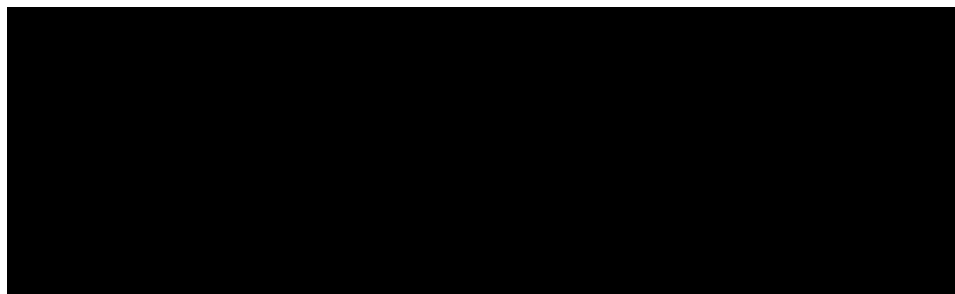
Represented by :

THE FUNDS OF THE CHARITY

12

| | | | | | | | |
|---------------------------|---------------|----------|----------|----------|----------|----------|----------|
| Unrestricted income funds | 14,707.00 | | | | | | |
| | 14,707 | 0 | 0 | 0 | 0 | 0 | 0 |

Approved by the Trustees on 21 December 2025 and signed on their behalf by: -



The notes on pages 8 to 11 form part of these accounts

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

Basis of Accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, 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 accruals basis.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are included at cost less depreciation and impairment. Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives as follows:

Debtors

Debtors and prepayments are recognised at the settlement amount due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors are normally recognised at their settlement amount.

OPEKA

NOTES TO THE ACCOUNTS (CONTINUED)

2. TRUSTEE REMUNERATION AND EXPENSES AND COST OF KEY MANAGEMENT PERSONNEL

Included in the expenditure on charitable activities were the following amounts payable to trustees and key management personnel during the year:

| | 2025 | |
|-----------------|------|---|
| | £ | £ |
| Trustees | | |
| Remuneration | 0 | 0 |
| Expenses | 0 | 0 |
| | 0 | 0 |

Key Management Personnel

| | 2025 | |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Remuneration - project co-ordinator | <u>6,067</u> | <u>0,000</u> |

The average number of full time equivalent employees during the period was 1 with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The charity considers its key management personnel comprise the trustees and the Administrator. Employee benefits amounting to £Nil were paid during the period.

3. INCOME FROM DONATIONS

| | 2025 | |
|-------------------|---------------|--------------|
| | £ | £ |
| General Donations | 0,000 | 0,000 |
| Grants | 25,650 | 0 |
| | <u>0</u> | <u>0</u> |
| | <u>25,650</u> | <u>0,000</u> |

4. INCOME FROM CHARITABLE ACTIVITIES

| | 2025 | |
|-----------------|--------------|----------|
| | £ | £ |
| Attendance fees | 7,676 | 0 |
| | 0 | 0 |
| | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| | <u>7,676</u> | <u>0</u> |

5. INCOME FROM FUNDRAISING ACTIVITIES

| | 2025 | |
|--|----------|----------|
| | £ | £ |
| | <u>0</u> | <u>0</u> |

6. INCOME FROM INVESTMENTS

| | 2025 | |
|---------------|------|---|
| | £ | £ |
| Bank Interest | | |

7. COSTS OF FUNDRAISING

| | 2025 | |
|--|------|---|
| | £ | £ |
| | | |

OPEKA

NOTES TO THE ACCOUNTS (CONTINUED)

8. EXPENDITURE ON CHARITABLE ACTIVITIES

| | 2025 | | | |
|-------------------------------------|-------|---------------|---|----------|
| | £ | £ | £ | £ |
| Governance and Support Costs | | | | |
| Office Salaries | 6,067 | | | |
| Office Expenses | 2,363 | | | |
| Property Charges | 1,429 | | | |
| Professional Fees | 2,475 | | | |
| Insurance | 149 | | | |
| Bank charges | 150 | | | |
| Depreciation | 0 | | | |
| | | 12,633 | | 0 |
| Charitable Activities | | | | |
| Sub-contractor costs | 4,732 | | | |
| Transport | 3,156 | | | |
| Equipment | 36 | | | |
| Sundry | 116 | | | |
| | 0 | | | |
| | 0 | | | |
| | 0 | | | |
| | | 8,041 | | 0 |
| | | <u>20,674</u> | | <u>0</u> |

9. TANGIBLE FIXED ASSETS

| | 2025 | | |
|--------------------------------------|-------|---|-------|
| | £ | £ | £ |
| Office Equipment | | | |
| At Cost at 17 July 2024 | 0,000 | | 1,245 |
| Accumulated depreciation during year | 0 | | 0 |
| At Cost at 31 July 2025 | 0,000 | | 1,245 |
| Depreciation at 17 July 2024 | 0 | | 1,245 |
| Depreciation charge for period | 0 | | 0 |
| Depreciation at 31 July 2025 | 0,000 | | 1,245 |
| Net Book Value at 17 July 2024 | 0 | | 0 |
| Net Book Value at 31 July 2025 | 0 | | 0 |

10. DEBTORS

| | 2025 | | |
|------------------------|------|---|---|
| | £ | £ | £ |
| Charitable Activities: | | | |
| | 0 | | 0 |
| | 0 | | 0 |

11. CREDITORS

| | 2025 | | |
|-------------------|-------------|---|----------|
| | £ | £ | £ |
| Professional Fees | 2400 | | |
| PAYE | 154 | | |
| Net wages | 1388 | | |
| Trade creditors | 2102 | | |
| | <u>6044</u> | | <u>0</u> |

OPEKA

NOTES TO THE ACCOUNTS (CONTINUED)

12. ANALYSIS OF CHARITABLE FUNDS

| | Balance at | Incoming | Resources | Transfers | Balance at |
|--------------------|------------|---------------|---------------|--------------|---------------|
| | £ | Resources | Expended | £ | 31 July 2025 |
| | £ | £ | £ | £ | £ |
| Unrestricted Funds | | 33,326 | 20,674 | 2,055 | 14,707 |
| Restricted Funds | | 0 | | 0 | 0 |
| | <u>0</u> | <u>33,326</u> | <u>20,674</u> | <u>2,055</u> | <u>14,707</u> |

The unrestricted funds are available to be spent for any of the purposes of the charity.

