

**Scottish Ethnic Minority Sports Association
Scottish Charity - SC046642**

Trustees Reports and Financial Statements

for the year ended 31 March 2026

**Scottish Ethnic Minority Sports Association
Scottish Charitable Unincorporated Organisation**

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Scottish Ethnic Minority Sports Association

Legal and administrative information

Charity number	SC046642
Charity Address	c/o Kash Taank Emirates Arena 1000 London Road Glasgow G40 3HY
Trustees	Gregory Thomas Sheela Mukherjee Rajani Tyagi Muhammad Ashraf Arodaman Singh Dilawer Singh James Smith Mridula Chakraborty Kamaljeet Minhas Taja Sidhu Amitabh Bhattacharjee

**Scottish Ethnic Minority Sports Association
SCO51050**

**Trustees Report
for the year ended 31st March 2026**

The Trustees present their report and the financial statements for the year ended 31st March 2026

Aims of the Charity

Promote equality of opportunity in sport, including by encouraging participation in a range of activities by under-represented groups, especially those from Black / minority ethnic (BME) communities, and by challenging and tackling inequality, racism and discrimination in the field of sport

Encourage ethnic minority communities of all ages and all personal characteristics to participate in sport, recreation and play, including by providing culturally sensitive sporting opportunities to the BME and wider community and by widely advertising opportunities for participation

Encourage ethnic minority communities of all ages and all personal characteristics to achieve levels of fitness and to develop physical skills, including by organising appropriate provision of sport, recreation and play, and by promoting the need to achieve healthy lifestyles

Promote sporting activities, particularly ethnic minority sports and games, including by organising appropriate games, competitions, events and associated activities.

Report of the Trustees
for the year ended 31st March 2026

Review of Activities & Finances

The Charity continued to engage with members of BME communities to promote physical activities. The main focus in this year was Badminton which was very successful. The Charity returned a slight deficit of £1,330 in the financial year.

Risk Policy

The Trustees have assessed the major risks to which the charity is exposed, and in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate any exposure to these risks.

Reserves Policy

The reserves are maintained and distributed in line with the charity's objectives and also the Constitution. The policy of the Charity is to aim to retain sufficient reserves to meet the cost of any regular commitments, as well as a contingency to enable it to continue to develop further projects.

Independent Examiner's Report to the Trustee of Scottish Ethnic Minority Sports Association

I report on the accounts of the charity for the year ended 31st March 2026

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 (c) of the 2006 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 2006 Accounts Regulations. 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 have not been met.

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

Signed:



Name: Ian Reid

Address: Ardluing, Kilmun, Argyll PA23 8RY

Date 2nd September 2026

Statement of Financial Activities (incorporating the income and expenditure account)

For the year ended 31st March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025
Incoming Resources					
Incoming Resources from generating funds:					
Donations		-	-	0	3217
Grants	2	-	5,025	5,025	16,800
Receipts from fundraising activities		8,170	-	8,170	-
Gross Trading Receipts					
Activities for generating funds	3	75	-	75	-
Gross receipts from other charitable activities	4	2,191	-	2,191	9,206
Total incoming resources		10,436	5,025	15,461	29,223
Resources Expended					
Expenses for fundraising activities					
Payments relating directly to charitable activities		9,212	6,751	15,963	20,043
Governance costs:		100	-	100	100
Other costs		728	-	728	414
Total resources expended		10,040	6,751	16,791	20,557
Net incoming/(outgoing) resources for the year		396	-1,726	-1,330	8,666
Total funds brought forward		4,209	14,138	18,347	9,681
Total funds carried forward		4,605	12,412	17,017	18,347

The notes on page 8 form an integral part of these financial statements

Statement of Balances
as at 31st March 2026

Cash Funds	Unrestricted Funds	Restricted Funds	2026	2025
	£	£	£	
Cash and bank balances at start of year	4,209	14,138	18,347	9,681
Surplus/(deficit) shown on receipts and payments account	396	-1,726	-1,330	8,666
Cash and bank balances at end of year	4,605	12,412	17,017	18,347

Liabilities

Trade Creditors - External Examiners Fee £100

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Signed by and on behalf of the Trustees

Signature

Print Name

Dilawer Singh

**Date of
approval**

10/09/2026

Rajani Tyagi

10/09/2026

**Notes to financial statements
for the year ended 31st March 2026**

C1 Nature and purpose of funds

	2026	2025
Donations and membership fees	-	3,217

C2 Grants

Glasgow City Council Community Area Partnership		3,000
Global Connections		1,500
Sporting Equals	3,500	
SportScotland	500	500
International Womens' Day	1,025	
National Lottery Main Grants	0	11,800
Other small grants	0	
	5,025	16,800

C3 Gross Receipts from other charitable activities

	2026	2025
Membership Fees	1,728	502
Badminton Court Fees	8,170	8284
Raffle tickets and fundraising	463	270
Bank Interest Received	75	75
Sundry Income		75
	10,436	9,206

Payments relating directly to charitable activities

Awards	6,500	8,214
International Womens Day	251	1,688
Badminton Court fees and other costs	9,212	9,498
Memberships	60	90
Administration	717	549
Bank Charges	51	4
	16,791	20,043

C3 Trustee Remuneration

No remuneration was paid to the Trustees or to any person connected to the Trustees

C4 Trustee Expenses

A total of £800 was reimbursed to Trustees for costs incurred by them on behalf of the Charity