

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
ORGANISATION)**

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
ORGANISATION)**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
ORGANISATION)**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

Management Committee



Bankers

Royal Bank of Scotland
249 Saracen Street
Glasgow
G22 5JW

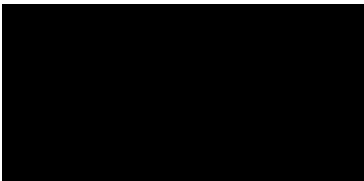
Charity no.

SC022919

Independent Examiner



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**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
ORGANISATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The St Matthew's Centre was established in 1994 in direct response to the needs of the local community. Over the last 31 years we have remained a consistent and safe space for our local communities to learn, grow and thrive through a range of activities, access to space and active network participation. We are open to anyone and specifically target those in our local communities in the North of Glasgow. We intend to work with those who have faced hardship in their life through addiction, homelessness, financial poverty and social isolation. The Centre works to cross societal boundaries and creates a sense of togetherness and belonging to inspire collective positive action.

As set out within our constitution, our core aims are:

- To promote the benefit and improve the conditions of life of the inhabitants of Possilpark and its environs.
- The above will be achieved by providing or assisting in the provision of facilities in the interests of social welfare, recreation, education and social cohesion for the said inhabitants.

In order to achieve our aims, we currently focus on four key areas:

- Delivering a programme of activities designed to support improved health and wellbeing including our very successful Community Kitchen program and
- Providing affordable access to rooms for other groups to deliver activities for the local community.
- Providing affordable access to office space for other local organisations to grow and thrive.
- Actively supporting our local planning and delivery networks to create sustainable and lasting change.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Achievements and Performance

In April 2024 we had built up a good support system for the community as we navigated out of the various challenges. Our work looked to increase community cohesion, improve wellbeing and offset the impact of the Cost of Living Crisis we were now facing.

Throughout the year we have:

- Remained one of the consistently accessible community facilities within the North of Glasgow allowing us to respond to the needs of various user groups.
- Provided safe and affordable meeting spaces for a variety of organisations to meet the needs of the community. Consolidated our working together with those now working from The Place over the past year (Faith in Community Scotland, The GK Experience and The Poverty Truth Alliance.) and those groups have been able to support some of our existing user groups and others with whom we are in contact in our local community.
- We supported the Women's Integration Network to provide a safe and supportive place for the mourning of loss as well as for gatherings of celebration and the facilities to bring together clients with experts in asylum law and representatives from the Home Office in an atmosphere that is mutually beneficial and non-threatening - St. Matthew's being regarded increasingly as having an impartial ethos which builds up community cohesion. We have registered regular appreciations of not just our facilities from groups such as W.I.N., International Women's Group (IWG) and the Chinese Recreation Organisation but also of our personal friendships. This has resulted in our staff and volunteers participating in events across the organisations.
- Hosted the Chinese Dragon Boat Race which attracted people from across Glasgow and beyond. Such co-operation brought in our involvement in the Edinburgh Chinese New Year celebration. Our local community Councillors, MP and MSP now regularly attend our Chinese community celebrations.
- Continued to strengthen our internal operations during a time of challenge with staff illness. During this time we brought in sessional cover and managed to keep all our user groups open. With the recruitment of new staff posts, we welcome John Kingston as Facilities Co-ordinator, we said goodbye to Catherine Hendry as Caretaker/ Bookkeeper as she retired after 25 years of working at The St. Matthew's Centre.
- We managed to offer accommodation to all user groups during the time when we also had no Church area nor community kitchen and toilet space due to flooding damage, from June 2023 - June 2024, but now with new flooring, all areas are fully operational, and the damaged external drain repaired thanks to a successful insurance claim. The Church area is now regularly used by the Centre.
- Reviewed our pricing structure to improve our sustainability. This was researched against other local spaces and will take effect from April 2025.
- Updated and refreshed our website to make it more user friendly and informative as well as starting a Centre Newsletter and increasing use of Facebook.
- GK working with St. Matthew's staged a packed Christmas celebration, taking over the whole site, and we supported the distribution of hundreds of Christmas parcels for children around Glasgow in poorer communities.
- We were able to stage Christmas celebrations for staff and for most of our user groups.
- We delivered a range of wellbeing projects including:
 - * Drumming classes
 - * Yoga classes
 - * Recovery Rhythms Dance Classes
 - * Knitting group

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Achievements and Performance

Our work with other people:

We work with other organisations in several ways: partnerships, networks, collaborations and general support activities.

We work closely with the various organisations based at St Matthew's Centre and actively support several local organisations including but not limited to:

- Faith in Community Scotland
- GK Experience
- Concrete Gardens
- The Poverty Truth Alliance
- International Women's Groups
- Women's Integration Network
- Chinese Recreation Centre
- Alcoholics Anonymous
- UK Taekwondo
- Boom Community Art
- Rhythm to a T
- Woolaston
- Just a Wee Yin Yoga
- Recovery Rhythms
- Sharing Cowlares
- Barmulloch Community and Development Centre

We have also had several new users over the last year which has added to our network of contacts.

We continue to provide a resource library for local organisations to use equipment such as gazebos for community events.

We have had a challenging year and are delighted that our staff team have persevered and continued to deliver quality engagement and support for the community.

FINANCIAL REVIEW

Financial position

The financial position of the Centre is reflected on pages 10 to 20 of the financial statements.

During the year under review, the principal sources of funding were Grants from government and Institutions. These are included in Restricted Funds and amount to £110,715 (2024: £92,589). Other sources of income were donations and hall user contributions. Unrestricted donations received in the year totalled £500 (2024: £780), rental income, and hall user contributions totalled £28,219 (2024: £21,783).

The SOFA and supporting notes also provide details of grants received in support of specific items of expenditure in the year.

The Statement of Financial Activities on page 10 reflects net outgoing resources of £2,871 (2024: £17,325 net incoming resources). Total net assets at 31 March 2025 were £128,764 (2024: £131,635).

**THE ST MATTHEW'S CENTRE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Principal funding sources

We received a variety of funds to aid our charitable activities throughout the year which largely focused on supporting the health and wellbeing of our community. We also used funds received in the last financial year to support our work as well:

Total charitable activities incoming resources is £110,715, as shown on page 14 of the financial statements

o **Glasgow City Council, Communities Fund - £61,715**

These funds were awarded to support our general operations and were used to purchase new equipment for outdoor activities.

o **The Robertson Trust - £15,000**

These funds are part of a multi-year award that supports the salary of our Centre Manager.

o **National Lottery Communities Fund - £32,000**

These funds were awarded to support staff costs including Centre Manager.

o **Endrick Trust - £2,000**

These funds were awarded to fund repairs to the fabric of the building.

Reserves policy

The organisation will strive to build up reserves sufficient to cover 6 months running costs. The reserves represent the funds arising from current operating results.

Investment Policy

The constitution confers no investment powers on the Management Committee and the charity holds no such securities.

**THE ST MATTHEW'S CENTRE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FUTURE PLANS

We have been approached for increased usage of our facilities from the International Women's Group and the Women's Integration Network. Especially increasing our hosting of English as a Foreign Language classes at three levels. We look forward to exploring these and including a streamlining of our use of storage space which is at a premium for all our groups. Footfall now exceeds 400 per week with clear implications for caretaking, support and building management needs.

We are embarking on major improvements to safety on site:

Outdoor movement-sensitive lighting has now been installed in both buildings with shared contributions from the Diocese, St. Matthew's Church and St. Matthew's Centre. This is providing a much needed security aid for our evening groups which are much in demand locally.

The security alarm system has been completely overhauled in both The Place and the Centre. Estimates have been gathered for a range of improvements to other alarm systems and now work is underway to provide a complete renewal of the fire alarm system (with ongoing maintenance support and training) which includes emergency exit signage and lighting in both buildings. This has incurred considerable expense but has significantly enhanced our safety as a community building. We are grateful to the Diocese for contributing to the improvements required at The Place. The CCTV system has also been completely renewed and is now viewable from the Caretaker Office.

The increasing demands within the Centre and need for continuing development to explore community needs means that we plan to refocus our staff roles and revise job profiles in the coming year. We will focus on community outreach and carry out community consultation over the coming year and continue to promote integration with our user groups and Possilpark community. It has long been our desire to introduce a new development role at St. Matthew's Centre, not least now we have lost the (Thriving Places) Community Connector role, to increase capacity and focus on improving connections with building users and the wider community. At St. Matthew's Centre we still hold the relationships forged through the Thriving Places programme. Most of our delivery work over the next year will of necessity focus on continuing to provide safe and consistent support for our community as we try to respond to the impact of the cost of living crisis but over the next year we will also invest in our staff team, assess the activities we are providing and review our governance structures to grow our board of trustees.

The trustees and senior staff intend to develop a strategic plan to focus our developmental efforts over the next 3-5 years to ensure they most effectively respond to the needs of our local community and the rapidly changing nature of our society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

St Matthew's Centre operates as a single tier Scottish Charitable Incorporated Organisation (SCIO) and our governing document is a Constitution that reflects this.

**THE ST MATTHEW'S CENTRE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

This is a continuing challenge for all charities but particularly in areas like Possilpark. We are delighted to welcome [REDACTED] [REDACTED] is a lawyer and with experience in managing a community facility in Glasgow brings valuable expertise in employment law and governance and assist in our ongoing updating of Staff Handbook, Staff Contracts, User Group Contract Agreements and Policies and procedures. [REDACTED] work as Diocesan Administrator also strengthens our access to wider resources.

We have also valued regular contact with our local representative of the North West Glasgow Voluntary Sector Network and GCVS in guidance towards continuing governance improvement.

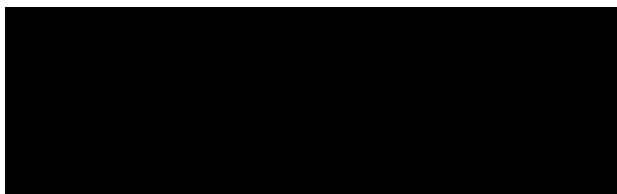
The board holds the power to appoint any member as a trustee at any time by way of resolution of a majority vote at a board meeting. One third of the trustees must retire at the conclusion of the AGM but can be reappointed at the next board meeting.

The board will normally comprise the Rector of the St. Matthew's Scottish Episcopal Church; two representatives elected by the Vestry of St. Matthew's Church; one representative of the Diocese of Glasgow and Galloway; a Treasurer and Secretary and up to 6 representatives of user groups at the St. Matthew's Centre.

The decision was made during the year to review our governing documents and our current board structure in the hope that we can recruit additional trustees. We aim to have completed this work in 2025.

Organisational structure

The management committee who served from 1 April 2024 until the date of signing the accounts are:



Risk management

The Management Committee have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

TRUSTEES' RESPONSIBILITIES

Under legislation relating to charities in Scotland, the Management Committee are required to prepare financial statements for each financial year which give a true and fair view of the state of the charity's affairs and of its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from and are in agreement with the accounting records of the charity and comply with relevant disclosure requirements.

In preparing those financial statements, the Management Committee are required to:

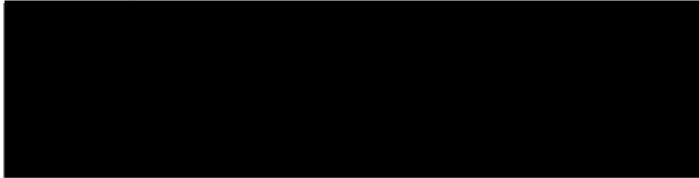
- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Management Committee are required to act in accordance with the constitution of the charity, and within the framework of trust law. They are responsible for keeping 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 requirements of The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 flowing therefrom. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**THE ST MATTHEW'S CENTRE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Approved by order of the board of trustees on 10th Dec 2025 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ST MATTHEW'S CENTRE**

I report on the accounts for the year ended 31 March 2025 set out on pages ten to twenty.

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 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

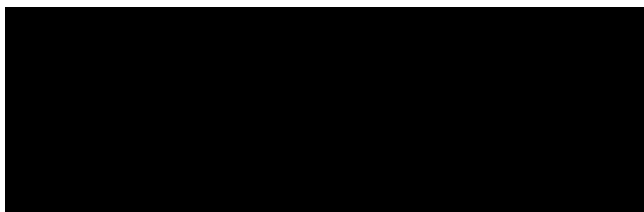
Independent examiner's statement

In connection with 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 to 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 Institute of Chartered Accountants of Scotland

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Date: 10/12/25

**THE ST MATTHEW'S CENTRE
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	General Fund £	Restricted Funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	500	-	500	780
Charitable activities	4				
Charitable Activities		-	110,715	110,715	92,589
Investment income	3	1,264	-	1,264	1,787
Other income	5	<u>28,219</u>	<u>-</u>	<u>28,219</u>	<u>21,783</u>
Total		<u>29,983</u>	<u>110,715</u>	<u>140,698</u>	<u>116,939</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		<u>10,769</u>	<u>132,800</u>	<u>143,569</u>	<u>99,614</u>
NET INCOME/(EXPENDITURE)		19,214	(22,085)	(2,871)	17,325
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>85,123</u>	<u>46,512</u>	<u>131,635</u>	<u>114,310</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>104,337</u></u>	<u><u>24,427</u></u>	<u><u>128,764</u></u>	<u><u>131,635</u></u>

The notes form part of these financial statements

**THE ST MATTHEW'S CENTRE
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**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	11	2,246	3,455
Cash at bank		<u>134,826</u>	<u>133,503</u>
		137,072	136,958
CREDITORS			
Amounts falling due within one year	12	(8,308)	(5,323)
		<u>128,764</u>	<u>131,635</u>
NET CURRENT ASSETS			
		<u>128,764</u>	<u>131,635</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>128,764</u>	<u>131,635</u>
NET ASSETS			
		<u>128,764</u>	<u>131,635</u>
FUNDS	14		
Unrestricted funds		104,337	85,123
Restricted funds		<u>24,427</u>	<u>46,512</u>
TOTAL FUNDS		<u>128,764</u>	<u>131,635</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2025
and were signed on its behalf by:



**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The St Matthew's Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The balance sheet at 31 March 2025 shows a strong net assets and cash flow position. As a result, the financial statements have been prepared on the going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Capital expenditure incurred in the year has been reflected in the Income & Expenditure Account as "Centre Equipment", as the Management Committee consider it unnecessary to capitalise individual items of capital expenditure costing less than £1,000 each.

Taxation

The Centre has charitable status for taxation purposes. The organisation is not registered for VAT and accordingly, any such irrecoverable VAT is included with the expenditure concerned.

Statement of financial activities

For the purposes of the Statement of Financial Activities as shown on page 10, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise grants and other income received for spending on specified purposes as laid down by the grantor.

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

**THE ST MATTHEW'S CENTRE
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ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Impairment of assets

Non-financial assets

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Financial assets

For financial assets carried at amortised cost, the amount of impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal.

An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**THE ST MATTHEW'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Financial instruments

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
User Groups	-	-	-	280
Low Beaton Richmond LLP	-	-	-	-
The A&ME Little Charitable Trust	500	-	500	500
	<u>500</u>	<u>-</u>	<u>500</u>	<u>780</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Bank interest	<u>1,264</u>	<u>-</u>	<u>1,264</u>	<u>1,787</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
National Lottery			
Communities Fund	Charitable Activities	32,000	37,000
Glasgow City Council	Charitable Activities	61,715	35,001
The Robertson Trust	Charitable Activities	15,000	15,000
Endrick Trust	Charitable Activities	2,000	-
B&Q Foundation	Charitable Activities	-	5,000
Peoples Health Trust - Christmas Activities	Charitable Activities	<u>-</u>	<u>588</u>
		<u>110,715</u>	<u>92,589</u>

**THE ST MATTHEW'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Hall user contributions	15,219	-	15,219	11,783
Rental Income	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>10,000</u>
	<u>28,219</u>	<u>-</u>	<u>28,219</u>	<u>21,783</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable Activities	<u>139,813</u>	<u>3,756</u>	<u>143,569</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	68,160	55,994
Insurance	2,042	2,026
Telephone	4,519	2,919
Postage and stationery	5	455
Cleaning and hygiene supplies	1,806	754
Gas	5,378	1,461
Electricity	3,402	2,902
Repairs	38,241	16,190
Maintenance contracts	2,510	3,157
Sessional staff costs and staff training	3,332	146
IT Equipment & Support costs	2,685	347
Community costs	-	2,008
Wellbeing Projects	7,636	6,570
Travel	97	42
Memberships	-	79
Job adverts	-	460
Lease Costs for FICS and GK Experience	<u>-</u>	<u>1,200</u>
	<u>139,813</u>	<u>96,710</u>

**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. SUPPORT COSTS

	Human resources £	Governance costs £	Totals £
Charitable Activities	<u>1,513</u>	<u>2,243</u>	<u>3,756</u>

Support costs, included in the above, are as follows:

	2025 Charitable Activities £	2024 Total activities £
HR services	1,513	600
Independent Examiner's fee	1,926	1,920
Payroll services	<u>317</u>	<u>384</u>
	<u>3,756</u>	<u>2,904</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General Fund £	Restricted Funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	780	-	780
Charitable activities			
Charitable Activities	-	92,589	92,589
Investment income	1,787	-	1,787
Other income	<u>21,783</u>	<u>-</u>	<u>21,783</u>
Total	<u>24,350</u>	<u>92,589</u>	<u>116,939</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>42,239</u>	<u>57,375</u>	<u>99,614</u>
NET INCOME/(EXPENDITURE)	(17,889)	35,214	17,325
RECONCILIATION OF FUNDS			
Total funds brought forward	103,012	11,298	114,310

**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	General Fund £	Restricted Funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>85,123</u>	<u>46,512</u>	<u>131,635</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued income	2,096	1,866
Prepayments	<u>150</u>	<u>1,589</u>
	<u>2,246</u>	<u>3,455</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>8,308</u>	<u>5,323</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £	Restricted Funds £	2025 Total funds £	2024 Total funds £
Current assets	112,645	24,427	137,072	136,958
Current liabilities	<u>(8,308)</u>	<u>-</u>	<u>(8,308)</u>	<u>(5,323)</u>
	<u>104,337</u>	<u>24,427</u>	<u>128,764</u>	<u>131,635</u>

14. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
Centre Fund	85,123	19,214	104,337
Restricted funds			
National Lottery Communities Fund	20,394	(4,531)	15,863
Glasgow City Council (Glasgow Communities Fund)	13,288	(9,918)	3,370
GCC - Mental Health & Wellbeing Fund	<u>12,830</u>	<u>(7,636)</u>	<u>5,194</u>
	<u>46,512</u>	<u>(22,085)</u>	<u>24,427</u>
TOTAL FUNDS	<u>131,635</u>	<u>(2,871)</u>	<u>128,764</u>

**THE ST MATTHEW'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Centre Fund	29,983	(10,769)	19,214
Restricted funds			
National Lottery Communities Fund	32,000	(36,531)	(4,531)
The Robertson Trust	15,000	(15,000)	-
Glasgow City Council (Glasgow Communities Fund)	61,715	(71,633)	(9,918)
GCC - Mental Health & Wellbeing Fund	-	(7,636)	(7,636)
Endrick Trust	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	<u>110,715</u>	<u>(132,800)</u>	<u>(22,085)</u>
TOTAL FUNDS	<u><u>140,698</u></u>	<u><u>(143,569)</u></u>	<u><u>(2,871)</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
Centre Fund	103,012	(17,889)	85,123
Restricted funds			
National Lottery Communities Fund	-	20,394	20,394
Glasgow City Council (Glasgow Communities Fund)	-	13,288	13,288
North Glasgow Housing - NG Homes	1,148	(1,148)	-
Glasgow Life - ECOS	750	(750)	-
GCC - Mental Health & Wellbeing Fund	<u>9,400</u>	<u>3,430</u>	<u>12,830</u>
	<u>11,298</u>	<u>35,214</u>	<u>46,512</u>
TOTAL FUNDS	<u><u>114,310</u></u>	<u><u>17,325</u></u>	<u><u>131,635</u></u>

**THE ST MATTHEW'S CENTRE
(A SCOTTISH CHARITABLE INCORPORATED
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Centre Fund	24,350	(42,239)	(17,889)
Restricted funds			
National Lottery Communities Fund	37,000	(16,606)	20,394
The Robertson Trust	15,000	(15,000)	-
Glasgow City Council (Glasgow Communities Fund)	25,001	(11,713)	13,288
North Glasgow Housing - NG Homes	-	(1,148)	(1,148)
Glasgow Life - ECOS	-	(750)	(750)
GCC - Mental Health & Wellbeing Fund	10,000	(6,570)	3,430
B&Q Foundation	5,000	(5,000)	-
Peoples Health Trust - Christmas Activities	588	(588)	-
	<u>92,589</u>	<u>(57,375)</u>	<u>35,214</u>
TOTAL FUNDS	<u>116,939</u>	<u>(99,614)</u>	<u>17,325</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
Centre Fund	103,012	1,325	104,337
Restricted funds			
National Lottery Communities Fund	-	15,863	15,863
Glasgow City Council (Glasgow Communities Fund)	-	3,370	3,370
North Glasgow Housing - NG Homes	1,148	(1,148)	-
Glasgow Life - ECOS	750	(750)	-
GCC - Mental Health & Wellbeing Fund	9,400	(4,206)	5,194
	<u>11,298</u>	<u>13,129</u>	<u>24,427</u>
TOTAL FUNDS	<u>114,310</u>	<u>14,454</u>	<u>128,764</u>

**THE ST MATTHEW'S CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Centre Fund	54,333	(53,008)	1,325
Restricted funds			
National Lottery Communities Fund	69,000	(53,137)	15,863
The Robertson Trust	30,000	(30,000)	-
Glasgow City Council (Glasgow Communities Fund)	86,716	(83,346)	3,370
North Glasgow Housing - NG Homes	-	(1,148)	(1,148)
Glasgow Life - ECOS	-	(750)	(750)
GCC - Mental Health & Wellbeing Fund	10,000	(14,206)	(4,206)
B&Q Foundation	5,000	(5,000)	-
Peoples Health Trust - Christmas Activities	588	(588)	-
Endrick Trust	2,000	(2,000)	-
	<u>203,304</u>	<u>(190,175)</u>	<u>13,129</u>
TOTAL FUNDS	<u>257,637</u>	<u>(243,183)</u>	<u>14,454</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

16. EXPLANATION OF FUNDS

The Centre fund is used for the purposes of the charity.

An explanation of other funds can be found on page 5 of these financial statements.

**THE ST MATTHEW'S CENTRE
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
User Groups	-	280
Low Beaton Richmond LLP	-	500
The A&ME Little Charitable Trust	<u>500</u>	<u>-</u>
	500	780
Investment income		
Bank interest	1,264	1,787
Charitable activities		
National Lottery Communities Fund	32,000	37,000
Glasgow City Council	61,715	35,001
The Robertson Trust	15,000	15,000
Endrick Trust	2,000	-
B&Q Foundation	-	5,000
Peoples Health Trust - Christmas Activities	<u>-</u>	<u>588</u>
	110,715	92,589
Other income		
Hall user contributions	15,219	21,783
Rental Income	<u>13,000</u>	<u>-</u>
	<u>28,219</u>	<u>21,783</u>
Total incoming resources	140,698	116,939
EXPENDITURE		
Charitable activities		
Wages	68,160	55,994
Insurance	2,042	2,026
Telephone	4,519	2,919
Postage and stationery	5	455
Cleaning and hygiene supplies	1,806	754
Gas	5,378	1,461
Electricity	3,402	2,902
Repairs	38,241	16,190
Maintenance contracts	2,510	3,157
Sessional staff costs and staff training	3,332	146
IT Equipment & Support costs	2,685	347
Community costs	-	2,008
Wellbeing Projects	7,636	6,570
Travel	97	42
Carried forward	139,813	94,971

This page does not form part of the statutory financial statements

**THE ST MATTHEW'S CENTRE
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Charitable activities		
Brought forward	139,813	94,971
Memberships	-	79
Job adverts	-	460
Lease Costs for FICS and GK Experience	<u>-</u>	<u>1,200</u>
	139,813	96,710
Support costs		
Human resources		
HR services	1,513	600
Governance costs		
Independent Examiner's fee	1,926	1,920
Payroll services	<u>317</u>	<u>384</u>
	<u>2,243</u>	<u>2,304</u>
Total resources expended	<u>143,569</u>	<u>99,614</u>
Net (expenditure)/income	<u><u>(2,871)</u></u>	<u><u>17,325</u></u>

This page does not form part of the statutory financial statements