

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	4	2024		31	3	2025

Reference and administration details

Charity name	Philokalia
Other names charity is known by	
Registered charity number	SC051443
Charity's principal address	66 Wheatley Loan Bishopbriggs
	Postcode G641JE

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	Chairman		
2	Secretary		
3	Membership		
4	Events & Activities		
5	Treasurer		
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

Our main governing document in place is our constitution. This is available on OSCR and has not been changed since the establishment of the charity in December 2021. Nevertheless, we have recently completed our employment and publicity documents that can be made available on request.

Trustee recruitment and appointment

No recruitment or appointment of Trustees took place in period covered this TAR.

Objectives and activities

Charitable purposes

Charitable and social work: I) supporting the ones in need regardless of faith or race; II) organising events related to faith and religion; III) performing fund-raising activities to support the weak and vulnerable members of the society; IV) organising educational and training events to promote learning and knowledge especially amongst the younger members of the community; V) organising social events aiming to raise funds for the purposes of Philokalia and for promoting understanding, tolerance and brotherhood between all members of the society; VI) supporting churches and communities in need via fund-raising for their activities and for the restoration and preservation of churches and community spaces.

Summary of the main activities in relation to these objects

With the opening of our bank account the work of the Charity was further streamlined and supported by online transactions. Specific activities are discussed in the Achievement and Performance Section, however, the main effort of the Trustees was to organise several events during the year for the community to engage and participate. This is aligned with purposes (V) and (III) as stated above.

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Achievements and performance

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

1. Organisational matters

During this reporting period, most of the activities of the Charity were carried out using our bank account. The details of the bank account are:



Producing the right amount of documentation to support the activities of Philokalia was high on the list of priorities. During the regular meetings of the Trustees, a list of documents was put together to cover all aspects of the Charity operations. These are policy documents that had to be agreed on and checked by an external legal advisor. The initial list of desired documents is:

- (a) Charity Financial Policy, and Procedures
- (b) Safeguarding Charity, Policy and Procedures
- (c) Financial Reserves, Policy and Procedures
- (d) Complaints, Policy and Procedures
- (e) Reporting Serious Incidents, Procedure
- (f) Trustee Conflict of Interest, Policy and Procedures
- (g) Investing Charity Funds, Policy and Procedures
- (h) Managing Social Media, Policy and Procedures

Items a, b and h are complete and available on request. The rest of the documents are drafted and were only put in use during the last quarter of 2025.

There were no changes to the logo of the charity, however our Facebook page has been kept up to date, and pop-up banner was produced with the logo of the Charity, and the OSCR registration number of Philokalia.

2. Summary of charitable work

Building on the success of the first events organised by the Charity in 2024, the Trustees felt that focus should be on activities taking place during holidays so that participation can be maximised. In this reporting period the Charity organised dinner dances for Easter 2024, excursions with river boats in the canals of the Glasgow area as well as activities related to anniversaries mainly related with the Greek and Cypriot communities in Glasgow. The events grew in size with some reaching more than 100 participants and involved signing contracts with providers of venues and keeping good account of the finances. This again was facilitated by the bank account of Philokalia. The events resulted in a small surplus in the accounts of the Charity that will be utilised in the following TAR period. The main events were: Easter event late in the 2024-2025 reporting period; Celebration of the Greek independence day in March 2025; Boat trip to appreciate waterways near Glasgow; Backgammon competitions, and a Gala dinner and dance in February 2025. Philokalia also organised an art exhibition under the title "Blessed with Art" which took place at the Glasgow Art Club and involved local artists. Some 40 paintings were on exhibit, a booklet and a poster were produced and a small reception was held during the opening night. This event was designed to explore art as a potential way for the Charity to raise its profile, attract donations and embark in activities that are wider and more engaging, cutting across different communities and demographics. Overall, the events varied in size and by large these were exploratory to gauge the most suitable event type for the purposes of Philokalia. The experience from these events is to shape future activities and support the expansion and diversification of the work of the Charity.

Financial review

Brief statement of the charity's policy on reserves

Reserves were kept to a minimum, due to the low income of the Charity during this initial phase of operations. As detailed in this TAR, there is a policy document on finances currently drafted by the Trustees, to be put in operation during the next reporting period.

Details of any deficit

No deficit recorded during the reporting period.

Donated facilities and services (if any)

Not Applicable

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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)

Full name(s)

Position (e.g. Chair) Secretary

Date 23-1-2026

Receipts and payments accounts

For the period
from

1

5

2024

to

30

4

2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	150	-	-	-	150	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	9,242	-	-	-	9,242	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
A1 Sub total	9,392	-	-	-	9,392	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	9,392	-	-	-	9,392	-
A3 Payments						
Expenses for fundraising activities	12,500	-	-	-	12,500	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	12,500	-	-	-	12,500	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	12,500	-	-	-	12,500	-
Net receipts / (payments)	(3,108)	-	-	-	(3,108)	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(3,108)	-	-	-	(3,108)	-

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	4,488	-	-	-	4,488	-
	Surplus / (deficit) shown on receipts and payments account	(3,108)				(3,108)	
						-	
						-	
	Cash and bank balances at end of year	1,380	-	-	-	1,380	-
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The current funds are income from events, organised by the Charity and donations received within the reported period.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£
		0

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

There were no payments to Trustees for the reported period. All raised funds are from charity events and received donations. The financial year finished with a surplus of £1,380. This is lower than the 2023-2024 financial year and it is due to a late payment of £3,000 from events we organised, that was registered in our accounts in May 2025. This is the sum that appears as deficit in the current year.

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations from businesses and individuals	150				150	
					-	
					-	
					-	
Total	150	-	-	-	150	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-		-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Income from organised events	9,242				9,242	
					-	
					-	
					-	
					-	
					-	
Total	9,242	-	-	-	9,242	-

reference error

reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Costs for organised events					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Donations received during the year	Grants received during the year	Income from trading during the year	Income from other sources during the year	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	150				150	
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities	9,242				9,242	
Gross trading receipts	-				-	
buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	-				-	
Sub total	9,392	-	-	-	9,392	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
Sub total	-	-	-	-	-	-
Total receipts	9,392	-	-	-	9,392	-
Payments						
Expenses for fundraising activities	12,500				12,500	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	-				-	
Grants and donations	-				-	
Governance costs	-				-	
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Legal costs	-				-	
Sub total	12,500	-	-	-	12,500	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	12,500	-	-	-	12,500	-
Net receipts / (payments)	(3,108)	-	-	-	(3,108)	-
Transfers to / (from) funds						
Surplus / (deficit) for year	(3,108)	-	-	-	(3,108)	-
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	2024-2025 Total Receipts	2024-2025 Total Payments	2024-2025 Total Receipts	2024-2025 Total Payments	2024-2025 Total Receipts	2024-2025 Total Payments	Total restricted funds	Total restricted funds last period
Receipts								
Donations	-						-	
Legacies	-						-	
Grants	-						-	
Receipts from fundraising activities	-						-	
Gross trading receipts	-						-	
Income from investments other than land and buildings	-						-	
Rents from land & buildings	-						-	
Gross receipts from other charitable activities	-						-	
Sub total	-	-	-	-	-	-	-	-
Receipts from asset & investment sales								
Proceeds from sale of fixed assets							-	
Proceeds from sale of investments							-	
Sub total	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Payments								
Expenses for fundraising activities	-						-	
Gross trading payments	-						-	
Investment management costs	-						-	
Payments relating directly to charitable activities	-						-	
Grants and donations	-						-	
Governance costs	-						-	
Audit / independent examination	-						-	
Preparation of annual accounts	-						-	
Legal costs	-						-	
	-						-	
Sub total	-	-	-	-	-	-	-	-
Payments relating to asset and investment movements								
Purchases of fixed assets	-						-	
Purchase of investments	-						-	
Sub total	-	-	-	-	-	-	-	-
Total payments	-	-	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-	-	-
Transfers to / (from) funds							-	
Surplus / (deficit) for year	-	-	-	-	-	-	-	-
Nature and purpose of funds								

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of Philokalia

Registered charity number SC051443

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	Day	Month	Year	
1	5	2024	to	30	4	2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

Signed:

Name:

Date: 24-01-2026

Relevant professional qualification(s) or body (if any):

Address:

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Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

Not applicable.