

**PERTH MINORITIES ASSOCIATION**  
**UNAUDITED FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30 SEPTEMBER 2025**  
**Registered Charity: SC052808**

KM ACCOUNTING PARTNERS LTD  
35 THISTLEDOWN DRIVE  
CAMBUSLAND  
GLASGOW  
G72 6AF

# **PERTH MINORITIES ASSOCIATION**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR TO 30 SEPTEMBER 2025**

#### **Objectives & Activities**

The organisations purposes are: The advancement of citizenship for people who have migrated to Scotland and are living in Perth and Kinross, through information sharing, signposting and peer support so citizens understand unfamiliar social, legal and healthcare processes in the United Kingdom The promotion of religious and racial harmony through the delivery of a series of cultural and religious events which celebrates differences in race and belief systems in Perth and Kinross. Promotion of equality and diversity across Perth and Kinross.

#### **Main Activities**

"The advancement of citizenship and community development",  
The promotion of religious or racial harmony,"the promotion of equality and diversity"  
'Organising Cultural Events for the local community.'

#### **Achievements & Performace**

During the year we provided citizenship services along with the warm spaces 3 times a week to the local community. We also provided food parcels 1 day a week during the year under review.

#### **Financial Review**

In the course of the year we raised enough money to carry out the above activities through fundraising and receiving grants. In order to continue carrying out the above mentioned activities fundraising is required on a higher level and grant applications require to be fruitful. If this is not achived then the services will continue to be run on the limited level they are currently at, meaning that we cannot service the referrals we receive from the community who have used the charity.

Trustees	Date	13/02/2026
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Aziz Rehman

Zaheer Khan

Rimsha Rehman

**PERTH MINORITIES ASSOCIATION  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The trustees present their report with the statement of financial activities including income and expenditure account for the year ended 30 September 2025 and balance sheet as at 30 September 2025. trustees have adopted the provisions of the Statement of Recommended Practise (SORP) Accounting and Reporting by Charities issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
SC052808

**Principle Address**  
11 Innerleithen Way  
Perth  
PH1 1RN

**Trustees**  
Aziz Rehman  
Zaheer Khan  
Rimsha Rehman

**Independent Examiner**  
Bilal Butt  
153 Queen Street,  
First Floor Front,  
Glasgow  
G1 3BJ

**Independent Examiner Details**

Name	Bilal Butt
Qualification	ACCA
Membership Number	2379672

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

Trustees

Aziz Rehman .....

Zaheer Khan .....

Rimsha Rehman .....

**PERTH MINORITIES ASSOCIATION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on the following pages.

**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 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. 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.

Examiner Details

Date

13/02/2026

Bilal Butt  
153 Queen Street,  
First Floor Front  
Glasgow  
G1 3BJ



ACCA      2379672

**PERTH MINORITIES ASSOCIATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

				30/09/2025	30/09/2024
	Notes	Unrestricted Funds £	Restricted Funds £	Contingency Restricted Funds £	Total Funds £
<b>INCOMING RESOURCES</b>					
Grants	2	-	120,922		120,922
Donations	3	94			94
Total Incoming Resources		94	120,922	-	121,016
<b>Expenditure on:</b>					
Charitable Activities	4	1,000	87,068	-	88,068
<b>Net income resources before transfer</b>		-906	33,854	-	32,948
Gross transfer between funds		906	(906)	-	-
<b>Net income for the year/ Net movement in funds</b>		0	32,948	-	32,948
<b>Fund balances at 30 September 2024</b>		354	945	0	1,299
<b>Fund balaces at 30 September 2025</b>		354	33,893	0	34,247

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**PERTH MINORITIES ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2025**

	Notes	2025 £	£	2024 £	£
<b>Tangible Assets</b>	<b>6</b>	-		-	
<b>Current assets</b>					
Cash at bank/ In hand		34,536		1,501	
		<u>34,536</u>		<u>1,501</u>	
Creditors: Amounts falling due within one year		289		202	
		<u>289</u>		<u>202</u>	
<b>Net Assets</b>			<u><u>34,247</u></u>		<u><u>1,299</u></u>
<b>Income Funds</b>					
Restricted Funds	<b>7</b>	33,893		945	
Restricted Contingency Funds		0		0	
Unrestricted Funds		354		354	
			<u><u>34,247</u></u>		<u><u>1,299</u></u>

**PERTH MINORITIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**1 Accounting policies**

**Charity information**

Perth Minorities Association is scottish Charitable Incorporated Organisation.

**1.1 Accounting Convention**

The financial statements have been prepared in accordance with charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the funtional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**1.2 Going Concern**

At the time of approving financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable futre. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Incoming Resources**

All income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**1 Accounting Policies**

**(Continued)**

**1.5 Resources expended**

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 basis consistent with the use of resources.

#### **1.6 Taxation**

The charity is exempt from tax on its charitable activities.

#### **1.7 Provisions for liabilities**

The charity recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

#### **1.8 Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture	20% Straight Line Basis
Office Equipment	20% Straight Line Basis



**PERTH MINORITIES ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

<b>2</b>	<b>Grants</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
		<b>2025</b>	<b>2025</b>	<b>2024</b>
		£		£
	Arnold Clark	0		2,500
	Charities Trust	0		200
	Gendre Equality Perth	0		1,950
	Main Grant	11380		7,500
	Scottish Families	0		5,000
	Scottish Refugee C	0		750
	Solas Festival	0		70
	Perth & Kinross Council	36352		20,137
	Tayside Health	21700		9,250
	The Corra Foundation	0		3,000
	Home Instead	0		500
	The Robertson Trust	0		7,500
	Thomson Trust	0		1,000
	People's Postcode	19,000		
	Gannochy Trust	6,848		
	Scottish Hydro Electric	3,642		
	Lindsays Charitable Trust	2,000		
	Bank of Scotland Foundation	20,000		-
		<u>120,922</u>	<u>-</u>	<u>59,357</u>

**PERTH MINORITIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

<b>3</b>	<b>Donations</b>	<b>Unrestricted Funds</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
		£	£
	Donations	94	354
	Money Tubs	-	-
	Sponsors	-	-
		<u>94</u>	<u>354</u>

**PERTH MINORITIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

**4 Charitable Activities**

	Charitable Activities Unrestricted 2025 £	Charitable Activities Restricted 2025 £	Total 2025 £	Total 2024 £
Cost of Charity Projects		65,529	65,529	46,291
Premises		5,000	5,000	3,468
Insurance		271	271	236
Travel & Subsistence		3,801	3,801	907
Telephone		-	-	-
Utilities		243	243	166
Administration		3,865	3,865	961
Wages		1,300	1,300	1,300
Advertising & Printing		2,395	2,395	1,625
Cleaning		782	782	582
Depreciation (See Note 6)		-	-	-
Repairs & Maintenance		521	521	226
Motor Vehicle Expenses		3,064	3,064	2,530
Finance Charges		297	297	120
	<u>-</u>	<u>87,068</u>	<u>87,068</u>	<u>58,412</u>
Share of Support & Governance Costs (See Note 5)	<u>1,000</u>	<u></u>	<u>1,000</u>	<u>0</u>
	<u>1,000</u>	<u>87,068</u>	<u>88,068</u>	<u>58,412</u>
<b>Analysis by Fund</b>				
<b>Unrestricted Funds</b>	1,000	-	1,000	-
<b>Restricted Funds</b>	<u>-</u>	<u>87,068</u>	<u>87,068</u>	<u>58,412</u>
	<u>1,000</u>	<u>87,068</u>	<u>88,068</u>	<u>58,412</u>

PERTH MINORITIES ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5      Support & Governance Costs

	Support Cost £	Governance Cost £	2025 £	2024 £
Accountancy fees		1,000	1,000	-
	-	1,000	1,000	-

**PERTH MINORITIES ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

6	Tangible Fixed Assets	Furniture	Office Equipment	Total
		£	£	£
	Cost			
	As at 01 October 2024	-	-	-
	Additions	-	-	-
	As at 30 September 2025	-	-	-
	Depreciation			
	As at 01 October 2024	-	-	-
	Charge for the year	-	-	-
	As at 30 September 2025	-	-	-
	Net Book Value			
	As at 01 October 2024	-	-	-
	As at 08 September 2025	-	-	-

**7 Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 01-Oct-24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30-Sep-25 £
Restricted Funds	945	120,922	-87,068	- 906	33,893