

Vietnamese Catholic Community in Scotland

Scotland · Charity number SC053529

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2024-07-23
Register	View on the OSCR register

Contact

Address	270 Ballater Street Glasgow G5 0YT
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of religion', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The organisation has been formed to benefit the community of the Vietnamese Catholic Community in Scotland (the "Community"), with the following purposes (the "purposes") the advance of education, religion and the provision of recreational activities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by. The church service is the gathering together of Christians to be taught the 'Word of God' (the Christian Bible) and encouraged in their faith. Its purpose is to develop in men's lives Christ-like attributes. and to transform society so that the world may be a better and more peaceful place in which to live.

Beneficiaries: 'Other defined groups', 'No specific group, or for the benefit of the community'

Objectives: The organisation has been formed to benefit the community of the Vietnamese Catholic Community in Scotland (the "Community"), with the following purposes (the "purposes") the advance of education, religion and the provision of recreational activities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by. The church service is the gathering together of Christians to be taught the 'Word of God' (the Christian Bible) and encouraged in their faith. Its purpose is to develop in men's lives Christ-like attributes. and to transform society so that the world may be a better and more peaceful place in which to live.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£24,694	£31,018	-	0

Accounts

Charity registration number SC053529 (Scotland)

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Paul Luyen Mr An Van Bui Mr Lam Phu Tran
Charity number (Scotland)	SC053529
Principal address	270 Ballater Street Glasgow G5 0YT
Independent examiner	HT Accountants & Co LLP Unit 3 Ibex House 2a Leytonstone Road Stratford London United Kingdom E15 1SE

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

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VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The organisation has been formed to benefit the community of the Vietnamese Catholic Community in Scotland (the "Community"), with the following purposes (the "purposes") the advance of education, religion and the provision of recreational activities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by; The church service is the gathering together of Christians to be taught the "Word of God" (the Christian Bible) and encouraged in their faith. Its purpose is to develop in men's lives Christ-like attributes; and to transform society so that the world may be a better and more peaceful place in which to live.

Public benefit

The have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Mid-Autumn Festival

Date: Sunday, 6 October 2024

Venue: Church Hall of Blessed John Duns Scotus, 270 Ballater Street, Gorbals

Programme:

The celebration will include a Holy Mass for children, a traditional lion dance, cultural performances, quiz games, and the distribution of gifts to children.

Number of Attendance: Approximately 150 children

Costs:

- Children's gifts and lanterns: 150 items at £5 each

Christmas Celebration

Date: 10:00 AM, Wednesday, 25 December 2024

Venue: River Palace

Programme:

The event will consist of a Holy Mass, followed by a buffet and cultural performances.

Number of Attendance: Approximately 1,500 members of the Vietnamese Catholic community in Scotland

Costs:

- Venue hire (River Palace): £8,000
- Catering (buffet): £10,000
- Cleaning services: £1,000
- Christmas decorations: £1,000
- Guest singer fee (if applicable): £1,500

Lunar New Year (Tết) Celebration

Date: Sunday, 15 February 2025 (28th day of the Lunar New Year)

Venue: Blessed John Duns Scotus Church, 270 Ballater Street, Gorbals

Programme:

The celebration will include a Thanksgiving Mass, reception of blessings through the Word of God, and the distribution of "lucky money" to children.

Number of Attendance: Approximately 800 participants

Costs:

- Spring blessing cards: £200
- Lucky money: 150 children at £5 each

Sports Day

Date: Sunday, 8 June 2025

Venue: Local football field

Programme:

A community football tournament featuring eight teams, with group stage matches followed by knockout rounds to determine the champion.

Attendance: Approximately 700 participants

Costs:

- Pitch and referee hire: To be confirmed
- Trophies and team kits: To be confirmed
- Food and beverages: To be confirmed

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Prize Structure:

- Champion: £500
- Runner-up: £400
- Third place: £300
- Fourth place: £200
- Participation (remaining teams): £100 each

Summer Camp

Date: 15–17 August 2025

Venue: Lapwing Lodge, Gleniffer Road, Paisley, PA2 8UL, United Kingdom

Programme:

A three-day outdoor camp featuring recreational activities, team games, a campfire, barbecue, and a Mass in honour of the community's patron saint.

Attendance: Approximately 900 participants

Costs:

- Campsite rental: £2,780
- Food (three days): £5,000
- Cleaning services: £400
- Decorations and stage setup: £300

Financial review

Reserves policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The who served during the year and up to the date of signature of the financial statements were:

Mr Paul Le Van Luyen

Mr A Bui

Mr L Tran

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The report was approved by the Board of .

Mr L Tran

6 May 2026

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

INDEPENDENT EXAMINER'S REPORT

TO THE OF VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

I report on the financial statements of the for the year ended 31 August 2025, which are set out on pages 6 to 12.

Respective responsibilities of and examiner

The 's are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

HT Accountants & Co LLP

Unit 3 Ibex House
2a Leytonstone Road
Stratford
London
E15 1SE
United Kingdom
6 May 2026

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	24,103	109,649
Investments	4	591	-
Total income		24,694	109,649
Expenditure on:			
Charitable activities	5	31,018	14,695
Total expenditure		31,018	14,695
Net income/(expenditure) and movement in funds		(6,324)	94,954
Reconciliation of funds:			
Fund balances at 1 September 2024		94,954	-
Fund balances at 31 August 2025		88,630	94,954

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		6,942		8,822
Current assets					
Cash at bank and in hand		81,688		86,132	
Net current assets			81,688		86,132
Total assets less current liabilities			88,630		94,954
The funds of the					
Unrestricted funds	10		88,630		94,954
			88,630		94,954

The financial statements were approved by the on 6 May 2026

Mr L Tran

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Vietnamese Catholic Community in Scotland is a registered charity in Scotland and is unincorporated..

1.1 Accounting convention

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the 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 in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the 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.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% Reducing Balance rate
Computers	25% Reducing Balance rate

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	24,103	109,649

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	591	-

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Expenditure on charitable activities

	Heading #ac982 2025 £	Heading #ac982 2024 £
Direct costs		
Depreciation and impairment	2,260	2,941
Subscription	1,301	-
Travelling	8,328	2,669
Bank Charges	983	281
Legal	210	-
Accommodation	4,615	1,055
Insurance	168	2,125
Purchases	684	4,815
Sundry	10,505	724
Telephone	8	85
Rates	1,516	-
Postage	19	-
Office stationary	421	-
	<u>31,018</u>	<u>14,695</u>
Analysis by fund		
Unrestricted funds	<u>31,018</u>	<u>14,695</u>

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>2,260</u>	<u>2,941</u>

7

None of the (or any persons connected with them) received any remuneration or benefits from the during the year.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

VIETNAMESE CATHOLIC COMMUNITY IN SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

9 Tangible fixed assets

	Plant and equipment	Computers	Total
	£	£	£
Cost			
At 1 September 2024	11,763	-	11,763
Additions	-	380	380
	<u>11,763</u>	<u>380</u>	<u>12,143</u>
At 31 August 2025	11,763	380	12,143
	<u>11,763</u>	<u>380</u>	<u>12,143</u>
Depreciation and impairment			
At 1 September 2024	2,941	-	2,941
Depreciation charged in the year	2,206	54	2,260
	<u>2,941</u>	<u>54</u>	<u>2,260</u>
At 31 August 2025	5,147	54	5,201
	<u>5,147</u>	<u>54</u>	<u>5,201</u>
Carrying amount			
At 31 August 2025	6,616	326	6,942
	<u>6,616</u>	<u>326</u>	<u>6,942</u>
At 31 August 2024	8,822	-	8,822
	<u>8,822</u>	<u>-</u>	<u>8,822</u>

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	94,954	24,694	(31,018)	88,630
	<u>94,954</u>	<u>24,694</u>	<u>(31,018)</u>	<u>88,630</u>
Previous year:				
	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	-	109,649	(14,695)	94,954
	<u>-</u>	<u>109,649</u>	<u>(14,695)</u>	<u>94,954</u>