

Company Registration Number - 06629991

The Charity Registration Number is :- 1148974

Bozca-Der Charity

Report and Accounts

30 June 2023

Bozca-Der Charity

Report and accounts for the year ended 30 June 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Independent Accountant's Report	11
<i>Funds Statements:-</i>	
Statement of Financial Activities	13
Movements in funds	14
Revenue Funds	14
Income and Expenditure account	15
Summary of funds	14
Balance sheet	16
Notes to the accounts	17

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

The Trustees present their Report and Accounts for the year ended 30 June 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Bozca-Der Charity

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1148974

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Old Library Building
Compton Crescent, London
N17 7LD
Email address :- bozcadercharity@gmail.com

The registered office of the charity for Companies Act purposes is 8 Clock House Parade, North Circular Road, London N13 6BG

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

The Trustees in office on the date the report was approved were:-

Dr Ali Dogan

Cemal Turk

Mustafa Kara

The following persons served as Trustees during the year ended 30 June 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, except as shown above, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting all trustees are eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Objectives:

- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time for the occupation of youths in Tottenham and the surrounding areas, with the object of improving their conditions of life.
- To facilitate and promote classes in various subjects, use of venue for the benefit of the public in Tottenham and the neighborhood with a view to the preservation of public order where there is a propensity for vandalism, nuisance, racial abuse or breach of peace,
- To develop the capacity and skills of members of the community in particular women and parents, in such a way that they are better able to identify and help meet their needs concerning children, health, education and sense of community in order that they may participate more fully in society.

The main activities undertaken in relation to those purposes during the year.

- To provide facilities for the community to use, in particular youngsters, ladies and the elderly;
- To offer a variety of activities and classes for our members;
- To make available information and advice from people outside the Charity such as doctors, teachers, psychologist to educate and help people; and
- To raise funds to support the Charity and its work.

The Charity has been closed most of the time due to Covid-19 restrictions and this has restricted most of the activities during this year.

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Charity aims to benefit the local community, especially children, young people, the elderly and people of a particular ethnic or racial origin.

The Charity used to have smaller premises where we could not do all the activities it wanted to. The Charity now has a large building which can be used to run many activities in a better environment and to raise money to support its objectives.

The Charity has carried out the following activities in support of its activities during the year, the activities has been limited during this year due to Covid-19 restrictions:

- Provided breakfast for users of charity once every month to join with families.
- Provided a place for the elderly to spend their time with others and provided food free of charge or for a small charge;
- Organised an event in memory of Huseyin Inan, Deniz Gezmiş and Yusuf Arslan who were executed while fighting for human rights. Huseyin Inan was from same village as Bozca-der members.
- Joined Alevi Cultural Charity organisation for three days which made Bozca-der more visible in the communities and also supported Alevi Cultural centre activities in Zoom meetings.
- Charity has offered dinner to people did fast during 12 days of Alevi followers in the Alevi Culture Centre Woodgreen
- Family Consultancy seminars arranged to support families for their problems
- The charity made few donations to people who has suffered in Turkish Earthquake
- Charity has organised few trips for public.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

The contribution of volunteers is unaccountable as they have worked very hard using their free time to achieve the Charity's objectives. The Charity has a board of Trustees, a Board of members, an Audit Committee and a Discipline Committee all of whom are volunteers.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

The charity has offered and given grants to various people in Turkey to help them get through their illnesses such as cancer.

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

The main achievements and performance of the charity during the year.

The Charity has organised many activities with limited resources and achieved most of its goals. The activities are listed in the above sections in this year also which added activities and seminars.

Fundraising activities during the year.

The largest event is the general annual event. However, all supporters were there to contribute more donations to charity.

The difference the charity's performance during the year has made to the beneficiaries of the charity and to wider society.

The main difference is more people have been supported this year. It could be through counselling them while they have lost their loved ones during Covid-19 where they could not see them during their last days or carried out normal funeral duties. The Charity also helped people who need the most by providing support for food.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The trustees are recruited from volunteers. They are selected during the Annual General Meeting and expected to have good eye over the Charity activities and financial affairs and are highly respected in the community.

The policies and procedures for the induction and training of trustees.

There is no formal procedure for the training of Trustees. We endeavor to keep up to date on Charity Commission legislation.

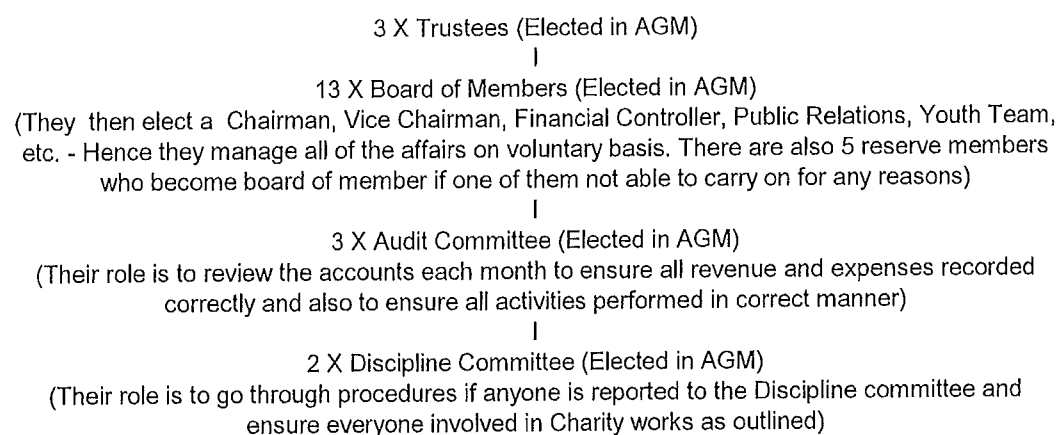
Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

The charity's organisational structure.

The organisational structure of charity as follows:



The Board of members main duty is to control and run the Charity. They are responsible for the day to day running of the Charity and employ anyone required to work

The trustees' bankers and advisors

Bankers	Barclays Bank Plc - TOTTENHAM 2 Leicestershire, LE87 2BB,
Solicitors	Cemal Turk - London Solicitors Unit 3, Fountayne Business Centre, Broad Lane, Tottenham, London N15 4AG
Accountants	United Accountancy & Co Ltd , 8 Clock House Parade, North Circular Road, London N13 6BG

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

Financial review

The charity's financial position at the end of the year ended 30 June 2023

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net Income	(16,790)	(44,635)
Unrestricted Revenue Funds available for the general purposes of the charity	27,755	44,545
Total Funds	27,755	44,545

Financial review of the position at the reporting date, 30 June 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. Our principle funding sources are regular fund raising activities and the donations made by members.

There has been no deficit in the accounts and we are trying hard to avoid this in future.

We do not have an investment policy. All our income, with the exception of a small cash flow, is reinvested in the charity. The money kept in the current account and available all the times, but we have loaned some to an individual this year with an agreed interest to receive.

Specific changes in fixed assets are detailed in the notes to the accounts.

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

Policies on reserves.

The Trustees consider that the present level of free reserves is adequate to support the continuation of the Charity's main aims and objectives.

As at 30th June 2023, cumulated unrestricted reserves were reported at £27,755 (2022 - £44,545). Reserves are retained to use more on youth activities and provide more services to develop them for later life.

The Charity holds no restricted funds.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Risks and uncertainties facing the charity

The charity is open to the usual financial risks of any organisation, and the charity has introduced controls to minimise these risks. In addition, the accounts are regularly reviewed by the Audit Committee.

A major risk is there are insufficient donations received and funds raised to finance the Charity's work. Steps have been made to mitigate this risk by making plans to increase the number of donating members.

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

Now we are in a larger building, we plan to increase the number of activities for young people by providing more classes in different subjects and offering music classes.

We plan to increase the number of members who donate money to the Charity and also provide more activities for older generations. This will continue in the coming years. We are planning to have some funds to give grants to university students in the coming years and spend some funds to help elderly people further.

Our expenditure plans for the future are as follows:-

- o Generate more funds to support local youth by giving them more sources to support them in their high educations,
- o Encourage more young people to use our building and services, our target people are going to be at the age of 20 to 30 years old.
- o Try to keep more of statistical information and then apply to larger organisations to raise more funds,
- o Encourage more of family values and to bring families more often together to have more of activities,
- o Collection of Gift Aid funds from Government by enrolling more people to gift aid scheme
- o May purchase a new software to control admin or members and its subscription. The one used was purchased about nine years ago and needs upgrading to better one, this is still in process and new committee members will check. This is not done still due to lower income during this year.

There is no Chief Executive Office or other senior staff members in the Charity. This is due to Charity being run by member of boards on a voluntary basis. We have a secretary who is working part time and we keep on training her to help committee members.

Employment of disabled persons

Bozca-der Charity operates under the Equal Opportunities Policy. We presently employ only two part time workers. All other staff work on a voluntary basis.

Details of The Independent Examiner

Robert Woolley FCCA, CTA
Chartered Certified Accountant
Crown House
York Road
Shiptonthorpe
YO43 3PF

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Bozca-Der Charity

Company Registration Number - 06629991

Trustees' Annual Report for the year ended 30 June 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 22 March 2024.



CEMAL TURK
Director and Trustee

Bozca-Der Charity

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 28 for the year ended 30 June 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Bozca-Der Charity

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

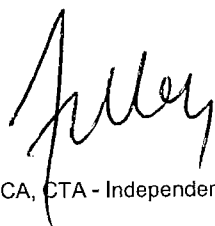
the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

References have been made to accounting weaknesses in the letter of comment issued with this report

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Robert Woolley FCCA, CTA - Independent Examiner

Chartered Certified Accountant

Crown House
York Road
Shiptonthorpe
YO43 3PE

This report was signed on 22 March 2024

Bozca-Der Charity - Statement of Financial Activities for the year ended 30 June 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income from:					
Donations & Legacies	A1	140,058	-	140,058	109,538
Charitable activities	A2	67,589	-	67,589	51,565
Other trading activities	A3	-	-	-	-
Investments	A4	37	-	37	10
Total Income	A	207,684	-	207,684	161,113
Expenditure on:					
Charitable activities	B2	224,474	-	224,474	205,748
Total expenditure	B	224,474	-	224,474	205,748
Net income for the year		(16,790)	-	(16,790)	(44,635)
Net income after transfers	A-B-C	(16,790)	-	(16,790)	(44,635)
Net movement in funds		(16,790)	-	(16,790)	(44,635)
Reconciliation of funds:-	E				
Total funds brought forward		44,545	-	44,545	89,180
Total funds carried forward		27,755	-	27,755	44,545

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required.

All activities derive from continuing operations

The notes attached on pages 17 to 28 form an integral part of these accounts.

Bozca-Der Charity - Statement of Financial Activities for the year ended 30 June 2023

Bozca-Der Charity - Resources applied in the year ended 30 June 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(16,790)	(44,635)
Resources applied on functional fixed assets	(894)	-
Net resources available to fund charitable activities	(17,684)	(44,635)

The resources applied on fixed assets for charity use represent the cost of additions.

The notes attached on pages 17 to 28 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 June 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	44,545	-	44,545	89,180
Recognised gains and losses	(16,790)	-	(16,790)	(44,635)
	27,755	-	27,755	44,545
Closing revenue funds	27,755	-	27,755	44,545

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	27,755	-	27,755	44,545

The notes attached on pages 17 to 28 form an integral part of these accounts.

Bozca-Der Charity - Statement of Financial Activities for the year ended 30 June 2023

**Bozca-Der Charity
Income and Expenditure Account for the year ended 30 June 2023 as required by the
Companies Act 2006**

	2023 £	2022 £
<i>Income</i>		
Income from operations	207,647	161,103
Investment Income		
Interest receivable	37	10
Gross Income in the year before exceptional items	<u>207,684</u>	<u>161,113</u>
Gross Income in the year including exceptional Items	<u>207,684</u>	<u>161,113</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	222,605	203,819
Depreciation and amortisation	1,194	1,269
Governance costs	675	660
Interest payable	-	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>224,474</u>	<u>205,748</u>
Net income before tax in the financial year	(16,790)	(44,635)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(16,790)</u>	<u>(44,635)</u>
Retained surplus for the year	<u>(16,790)</u>	<u>(44,635)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 28 form an integral part of these accounts.

Bozca-Der Charity - Balance Sheet as at 30 June 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	4,775	5,075
Current assets		B		
Debtors	11	B2	2,180	2,458
Cash at bank and in hand		B4	29,472	46,516
Total current assets			<u>31,652</u>	<u>48,974</u>
Creditors: amounts falling due within one year	12	C1	<u>(8,672)</u>	<u>(9,504)</u>
Net current assets			22,980	39,470
Total net assets of the charity			<u>27,755</u>	<u>44,545</u>

Total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	17	D3	27,755	44,545
Total charity funds			<u>27,755</u>	<u>44,545</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to an Independent Examination under charity legislation and the report of the Independent Examiner is on page 12

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



CEMAL TURK

Trustee

Approved by the board of trustees on 22 March 2024

The notes attached on pages 17 to 28 form an integral part of these accounts.

Bozca-Der Charity

Notes to the Accounts for the year ended 30 June 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Public Benefit

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of Income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Bozca-Der Charity

Notes to the Accounts for the year ended 30 June 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	20 % reducing balance
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are recognised at the amount of liability at the Balance Sheet date that is likely to crystallise.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. All fixed assets are deemed to be purchased from unrestricted funds and therefore no fixed asset funds are applicable.

Bozca-Der Charity

Notes to the Accounts for the year ended 30 June 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position.

5 Net surplus before tax in the financial year

	2023	2022
	£	£
Net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,194	1,269
Pension costs	250	750

6 Interest payable

	2023	2022
	£	£
Bank interest payable	-	-

7 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	8,333	26,940
Employer's operating costs of defined contribution pension schemes	250	750
Total salaries, wages and related costs	8,583	27,690

<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	1	1
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Bozca-Der Charity

Notes to the Accounts for the year ended 30 June 2023

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme on behalf of its employees.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Plant & Machinery	Total
	£	£
Cost		
At 1 July 2022	46,211	46,211
Additions	894	894
At 30 June 2023	<u>47,105</u>	<u>47,105</u>
Depreciation		
At 1 July 2022	41,136	41,136
Charge for the year	1,194	1,194
At 30 June 2023	<u>42,330</u>	<u>42,330</u>
Net book value		
At 30 June 2023	<u>4,775</u>	<u>4,775</u>
At 30 June 2022	<u>5,075</u>	<u>5,075</u>

11 Debtors

	2023	2022
	£	£
Gift Aid Refunds due from HMRC	-	-
Other debtors	2,180	2,458
	<u>2,180</u>	<u>2,458</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,747	8,844
Accruals	2,925	660
PAYE, NIC VAT and other taxes	-	-
Other creditors	-	-
	<u>8,672</u>	<u>9,504</u>

13 Pension commitments

	2023	2022
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	250	645
	<u>250</u>	<u>645</u>

Bozca-Der Charity

Notes to the Accounts for the year ended 30 June 2023

14 Financial commitments under operating leases	2023	2022
	£	£

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:
in over five years

82,500	82,500
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15 Income and Expenditure account summary	2023	2022
	£	£

At 1 July 2022

Surplus / (Loss) for the year

At 30 June 2023

44,545	89,180
(16,790)	(44,635)
27,755	44,545

16 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,775	-	-	4,775
Current Assets	31,652	-	-	31,652
Current Liabilities	(8,672)	-	-	(8,672)
	27,755	-	-	27,755

At 1 July 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,075	-	-	5,075
Current Assets	48,974	-	-	48,974
Current Liabilities	(9,504)	-	-	(9,504)
	44,545	-	-	44,545

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 18 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	44,545	(16,790)	-	27,755
Total unrestricted and designated funds	44,545	(16,790)	-	27,755
Total charity funds	44,545	(16,790)	-	27,755

Bozca-Der Charity

Notes to the Accounts for the year ended 30 June 2023

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	207,684	(224,474)	-	(16,790)

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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20 Ultimate controlling party and Related Party Transactions

The charity is under the control of its legal members.

There were no related party transactions in the year.

Bozca-Der Charity

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Donations - Asure		-	-	3,795
Donations - Charity Box	4,455	-	4,455	5,903
Earthquake - Fig Store Ltd	2,000	-	2,000	-
Donations - Funeral Ceremony	11,970	-	11,970	3,525
Donations - General < £1,000	42,618	-	42,618	23,981
Gift Aid Refund from HMRC	2,180	-	2,180	2,458
Total donations and gifts from individuals	63,223	-	63,223	39,662
Revenue grants & donations from public bodies				
Haringey Council	-	-	-	500
Total public sector revenue grants	-	-	-	500
Revenue grants & donations from non public bodies				
Hasan Sahin	1000	-	1,000	1,000
ETP UK Ltd	3000	-	3,000	1,000
Ali, Halil, Serkan Boyraz		-	-	1,000
Ali Koroglu		-	-	2,000
Hulusi Korkut		-	-	1,000
Mehmet Koroglu	1000	-	1,000	1,000
Ahmet Nacar All People Donation		-	-	6,805
Boyraz family		-	-	1,400
Ali & Murat Asian	1,000	-	1,000	-
United Accountancy & Co Ltd	2,000	-	2,000	
Abbas, Yusuf and Ali Hasan	1,000	-	1,000	
Nisa Stores Locally	2,275	-	2,275	
Cihan Keklik	1,995	-	1,995	
Huseyin Ozmen	2,000	-	2,000	
Gemini Repairs Ltd	1,000	-	1,000	
Murat Telli	1,000	-	1,000	
Can Yucel Dogan	1,000	-	1,000	
Nurettin Hoca	1,500	-	1,500	-
Suleyman Dogan	1,000	-	1,000	-
Yusuf Turk	1,000	-	1,000	-
Stuart & Co Solicitors	1,000	-	1,000	-
L Ltd	1,000	-	1,000	-
Yalto Limited	1,000	-	1,000	-
Total private sector revenue grants	24,770	-	24,770	15,205

Bozca-Der Charity

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

Members' Subscriptions as donations		<u>52,065</u>	<u>-</u>	<u>52,065</u>	<u>54,171</u>
Total Donations and Legacies	A1	<u>140,058</u>	<u>-</u>	<u>140,058</u>	<u>109,538</u>

Bozca-Der Charity

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Sales - Pool Table	352	-	352	223
Canteen Sales	9,616	-	9,616	21,591
Annual Event	2,880	-	2,880	2,880
Fees Paid for Teaching Classes	-	-	-	-
Trips Arranged	10,884	-	10,884	750
Women's Day	20,162	-	20,162	16,926
Ancillary trading in support of primary purpose trading	13,675	-	13,675	5,255
Letting of property for charitable purposes	10,020	-	10,020	3,940
Management fees and charges received	-	-	-	-
Total Primary purpose and ancillary trading	67,589	-	67,589	51,565

23 Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading	67,589	-	67,589	51,565
Total from charitable activities	67,589	-	67,589	51,565

24 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	37	-	37	10
Total investment income	37	-	37	10

Bozca-Der Charity

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	8,333	-	8,333	25,000
Defined contribution pension costs - charitable activities	250	-	250	750
Cost of Teaching Classes	1,375	-	1,375	550
Total direct spending	B2a 9,958	-	9,958	26,300

26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Canteen and Related Expenses	21,548	-	21,548	14,170
Costs of coaching and purchases	19,481	-	19,481	2,078
Trips arranged - costs	35,808	-	35,808	16,520
Total charitable trading costs	B2b 76,837	-	76,837	32,768

27 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations made during year	5,150	-	5,150	7,105
Total grantmaking costs	B2c 5,150	-	5,150	7,105

Bozca-Der Charity

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

28 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Temporary staff and recruitment	-	-	-	1,940
<i>Premises Expenses</i>				
Rent payable under operating leases	78,375	-	78,375	82,500
Licence fees payable	-	-	-	-
Service charges payable	2,473	-	2,473	3,632
Rates and water charges	10,031	-	10,031	8,266
Room Hire	-	-	-	-
Light heat and power	8,506	-	8,506	25,822
Cleaning and waste management	-	-	-	-
Premises repairs, renewals and maintenance	22,026	-	22,026	9,920
Alarm and security costs	-	-	-	-
Property insurance	1,629	-	1,629	1,157
<i>Administrative overheads</i>				
Telephone, fax and internet	828	-	828	870
Postage	-	-	-	-
Stationery and printing	716	-	716	412
Courier Services	-	-	-	-
Information and publications	-	-	-	-
Subscriptions to periodicals	-	-	-	-
Membership subscriptions	537	-	537	489
Equipment expenses	1,426	-	1,426	160
Hire of equipment	1,080	-	1,080	-
Software licences and expenses	110	-	110	90
Health and safety costs	-	-	-	-
Accountancy fees other than examination or audit fees	1,960	-	1,960	1,800
Other legal and professional	770	-	770	560
<i>Financial costs</i>				
Bank charges	193	-	193	28
Depreciation & Amortisation in total for the	1,194	-	1,194	1,269
Bank interest payable	-	-	-	-
Support costs before reallocation	131,854	-	131,854	138,915
Total support costs	131,854	-	131,854	138,915

The basis of allocation of costs between activities is described under accounting policies

Bozca-Der Charity

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	675	-	675	660
Total Governance costs	675	-	675	660

30 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	9,958	-	9,958	26,300
Total charitable trading costs	B2b	76,837	-	76,837	32,768
Total grantmaking costs	B2c	5,150	-	5,150	7,105
Total support costs	B2d	131,854	-	131,854	138,915
Total Governance costs	B2e	675	-	675	660
Total charitable expenditure	B2	224,474	-	224,474	205,748