

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 26 February 2021**  
**for**  
**Ghizng Kurdish Saturday School**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Ghizng Kurdish Saturday School**

**Contents of the Financial Statements  
for the Year Ended 26 February 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Statement of Financial Activities</b>	<b>2</b>
<b>Balance Sheet</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>4 to 6</b>
<b>Detailed Statement of Financial Activities</b>	<b>7</b>

## **Ghizng Kurdish Saturday School**

### **Report of the Trustees** **for the Year Ended 26 February 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 26 February 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The object[s] of the Ghizng Kurdish Saturday School CIO are 1.to advance the education of children aged 5 to 16 years of age for the public benefit by providing tuition in the Kurdish and Arabic language, writing, reading, speaking, listening, art, culture and heritage and religion; and 2. To advance in life and relieve needs of young people by providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

1184793 (England and Wales)

##### **Registered Charity number**

##### **Registered office**

T/a The Kurdish Weekend School  
Belvedere Youth & Community Centre  
89-91 Miles Street  
Liverpool  
Merseyside  
L8 4PX

##### **Trustees**

Mrs A Salah Trustee  
Mrs C Sofimajid Trustee  
Mrs S Magid Trustee  
Mrs S Mahmud Chairwomen

##### **Company Secretary**

Approved by order of the board of trustees on 14 November 2022 and signed on its behalf by:

Mrs S Mahmud - Trustee

**Ghizng Kurdish Saturday School**

**Statement of Financial Activities**  
**for the Year Ended 26 February 2021**

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 26.2.21 Total funds £	Period 1.3.19 to 26.2.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		650	-	650	300
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Generating voluntary income		62	-	62	28
Other		360	-	360	-
<b>Total</b>		422	-	422	28
<b>NET INCOME</b>		228	-	228	272
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		272	-	272	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		500	-	500	272

The notes form part of these financial statements

**Ghizng Kurdish Saturday School**

**Balance Sheet**  
**26 February 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		860	9,990	10,850	272
<b>CREDITORS</b>					
Amounts falling due within one year	4	(360)	(9,990)	(10,350)	-
<b>NET CURRENT ASSETS</b>		<u>500</u>	<u>-</u>	<u>500</u>	<u>272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		500	-	500	272
<b>NET ASSETS</b>		<u>500</u>	<u>-</u>	<u>500</u>	<u>272</u>
<b>FUNDS</b>	5				
Unrestricted funds				500	272
<b>TOTAL FUNDS</b>				<u>500</u>	<u>272</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 26 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 26 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2022 and were signed on its behalf by:

S Mahmud - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 26 February 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 26 February 2021 nor for the period ended 26 February 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 26 February 2021 nor for the period ended 26 February 2020.

**Notes to the Financial Statements - continued**  
**for the Year Ended 26 February 2021**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	300	-	300
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Generating voluntary income	28	-	28
<b>NET INCOME</b>	272	-	272
<b>TOTAL FUNDS CARRIED FORWARD</b>	272	-	272

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Accruals and deferred income	9,990	-
Accrued expenses	360	-
	10,350	-

**5. MOVEMENT IN FUNDS**

	At 27.2.20 £	Net movement in funds £	At 26.2.21 £
<b>Unrestricted funds</b>			
General fund	272	228	500
<b>TOTAL FUNDS</b>	272	228	500

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	650	(422)	228
<b>TOTAL FUNDS</b>	650	(422)	228

**Notes to the Financial Statements - continued**  
**for the Year Ended 26 February 2021**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	Net movement in funds £	At 26.2.20 £
<b>Unrestricted funds</b>		
General fund	272	272
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>272</u>	<u>272</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	300	(28)	272
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>300</u>	<u>(28)</u>	<u>272</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 26 February 2021.



**Ghizng Kurdish Saturday School**

**Detailed Statement of Financial Activities**  
**for the Year Ended 26 February 2021**

	Year Ended 26.2.21 £	Period 1.3.19 to 26.2.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	650	300
<b>Total incoming resources</b>	650	300
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Postage and stationery	62	20
Sundries	-	8
	62	28
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	360	-
<b>Total resources expended</b>	422	28
<b>Net income</b>	228	272

This page does not form part of the statutory financial statements