

REGISTERED COMPANY NUMBER: 1184793 (England and Wales)
REGISTERED CHARITY NUMBER:

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 26 February 2022
for
Ghizng Kurdish Saturday School

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
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Merseyside
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Ghizng Kurdish Saturday School

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for the Year Ended 26 February 2022**

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Ghizng Kurdish Saturday School

Report of the Trustees **for the Year Ended 26 February 2022**

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 2022. 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 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,151	10,990	15,141	650
EXPENDITURE ON					
Charitable activities					
Generating voluntary income		1,858	6,426	8,284	62
Other		1,976	4,400	6,376	360
Total		3,834	10,826	14,660	422
NET INCOME		317	164	481	228
RECONCILIATION OF FUNDS					
Total funds brought forward		500	-	500	272
TOTAL FUNDS CARRIED FORWARD		817	164	981	500

The notes form part of these financial statements

Ghizng Kurdish Saturday School

Balance Sheet
26 February 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	5	89	164	253	-
CURRENT ASSETS					
Cash at bank and in hand		1,448	-	1,448	10,850
CREDITORS					
Amounts falling due within one year	6	(720)	-	(720)	(10,350)
NET CURRENT ASSETS		<u>728</u>	<u>-</u>	<u>728</u>	<u>500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>817</u>	<u>164</u>	<u>981</u>	<u>500</u>
NET ASSETS		<u>817</u>	<u>164</u>	<u>981</u>	<u>500</u>
FUNDS	7				
Unrestricted funds				817	500
Restricted funds				<u>164</u>	<u>-</u>
TOTAL FUNDS				<u>981</u>	<u>500</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 26 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 26 February 2022 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

Ghizng Kurdish Saturday School

Notes to the Financial Statements for the Year Ended 26 February 2022

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

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. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	97	-
	<u>97</u>	<u>-</u>

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 February 2022 nor for the year ended 26 February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 February 2022 nor for the year ended 26 February 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	650	-	650
EXPENDITURE ON			
Charitable activities			
Generating voluntary income	62	-	62
Other	360	-	360
Total	422	-	422
NET INCOME	228	-	228
RECONCILIATION OF FUNDS			
Total funds brought forward	272	-	272
TOTAL FUNDS CARRIED FORWARD	500	-	500

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	105	245	350
DEPRECIATION			
Charge for year	16	81	97
NET BOOK VALUE			
At 26 February 2022	89	164	253
At 26 February 2021	-	-	-

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	-	9,990
Accrued expenses	720	360
	<u>720</u>	<u>10,350</u>

7. MOVEMENT IN FUNDS

	At 27.2.21 £	Net movement in funds £	At 26.2.22 £
Unrestricted funds			
General fund	500	317	817
Restricted funds			
Liverpool Charity and Voluntary Services	-	164	164
	<u>500</u>	<u>481</u>	<u>981</u>
TOTAL FUNDS	<u>500</u>	<u>481</u>	<u>981</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,151	(3,834)	317
Restricted funds			
Liverpool Charity and Voluntary Services	1,000	(836)	164
National Lottery	9,990	(9,990)	-
	<u>10,990</u>	<u>(10,826)</u>	<u>164</u>
TOTAL FUNDS	<u>15,141</u>	<u>(14,660)</u>	<u>481</u>

Comparatives for movement in funds

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

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2022

7. MOVEMENT IN FUNDS - continued

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

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

A current year 12 months and prior year 12 months combined position is as follows:

	At 27.2.20 £	Net movement in funds £	At 26.2.22 £
Unrestricted funds			
General fund	272	545	817
Restricted funds			
Liverpool Charity and Voluntary Services	-	164	164
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>272</u>	<u>709</u>	<u>981</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,801	(4,256)	545
Restricted funds			
Liverpool Charity and Voluntary Services	1,000	(836)	164
National Lottery	9,990	(9,990)	-
	<hr/>	<hr/>	<hr/>
	10,990	(10,826)	164
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>15,791</u>	<u>(15,082)</u>	<u>709</u>

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Notes to the Financial Statements - continued
for the Year Ended 26 February 2022

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 February 2022.

Ghizng Kurdish Saturday School

Detailed Statement of Financial Activities
for the Year Ended 26 February 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	4,150	650
Grants	10,990	-
	<hr/> 15,141	<hr/> 650
Total incoming resources	15,141	650
 EXPENDITURE		
Charitable activities		
Insurance	136	-
Postage and stationery	-	62
Sundries	15	-
School supplies	1,939	-
Travel & food	164	-
Subscriptions	322	-
Repairs	37	-
	<hr/> 2,613	<hr/> 62
Support costs		
Management		
Management costs	1,590	-
Rent	5,590	-
Teaching costs	4,410	-
	<hr/> 11,590	<hr/> -
Other		
Fixtures and fittings	16	-
Computer equipment	81	-
	<hr/> 97	<hr/> -
Governance costs		
Accountancy and legal fees	360	360
	<hr/>	<hr/>
Total resources expended	14,660	422
	<hr/>	<hr/>
Net income	481	228
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements