

Ghizng Kurdish Saturday School

Report of the Trustees **for the Year Ended 26 February 2024**

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 2024. 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 25 October 2024 and signed on its behalf by:

Mrs S Mahmud - Trustee

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 26 February 2024
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

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for the Year Ended 26 February 2024

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Ghizng Kurdish Saturday School

Report of the Trustees **for the Year Ended 26 February 2024**

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Mrs S Magid Trustee
Mrs S Mahmud Chairwomen

Company Secretary

Approved by order of the board of trustees on 25 October 2024 and signed on its behalf by:

Mrs S Mahmud - Trustee

Ghizng Kurdish Saturday School

Statement of Financial Activities
for the Year Ended 26 February 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>7,763</u>	<u>1,520</u>	<u>9,283</u>	<u>15,040</u>
EXPENDITURE ON					
Charitable activities					
Provision of school activities		<u>7,704</u>	<u>1,520</u>	<u>9,224</u>	<u>13,915</u>
NET INCOME		59	-	59	1,125
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,941</u>	<u>164</u>	<u>2,105</u>	<u>980</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,000</u></u>	<u><u>164</u></u>	<u><u>2,164</u></u>	<u><u>2,105</u></u>

The notes form part of these financial statements

Ghizng Kurdish Saturday School

Balance Sheet 26 February 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	485	164	649	925
CURRENT ASSETS					
Cash at bank and in hand		2,318	9,500	11,818	2,177
CREDITORS					
Amounts falling due within one year	6	(803)	(9,500)	(10,303)	(997)
NET CURRENT ASSETS		<u>1,515</u>	<u>-</u>	<u>1,515</u>	<u>1,180</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,000</u>	<u>164</u>	<u>2,164</u>	<u>2,105</u>
NET ASSETS		<u>2,000</u>	<u>164</u>	<u>2,164</u>	<u>2,105</u>
FUNDS	8				
Unrestricted funds				2,000	1,941
Restricted funds				<u>164</u>	<u>164</u>
TOTAL FUNDS				<u>2,164</u>	<u>2,105</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 26 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 26 February 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 25 October 2024 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 2024

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):

	2024	2023
	£	£
Depreciation - owned assets	276	401
	<u>276</u>	<u>401</u>

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 26 February 2024 nor for the year ended 26 February 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 26 February 2024 nor for the year ended 26 February 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,040	10,000	15,040
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Provision of school activities	3,915	10,000	13,915
	<hr/>	<hr/>	<hr/>
NET INCOME	1,125	-	1,125
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	816	164	980
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>1,941</u>	<u>164</u>	<u>2,105</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 27 February 2023 and 26 February 2024	155	105	1,163	1,423
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 27 February 2023	31	29	438	498
Charge for year	25	12	239	276
	<hr/>	<hr/>	<hr/>	<hr/>
At 26 February 2024	56	41	677	774
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 26 February 2024	99	64	486	649
	<hr/>	<hr/>	<hr/>	<hr/>
At 26 February 2023	124	76	725	925
	<hr/>	<hr/>	<hr/>	<hr/>

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 7)	365	-
Trade creditors	-	601
Accrued expenses	438	396
Grants in advance	9,500	-
	<u>10,303</u>	<u>997</u>

7. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>365</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 27.2.23 £	Net movement in funds £	At 26.2.24 £
Unrestricted funds			
General fund	1,941	59	2,000
Restricted funds			
Liverpool Charity and Voluntary Services	164	-	164
TOTAL FUNDS	<u>2,105</u>	<u>59</u>	<u>2,164</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,763	(7,704)	59
Restricted funds			
Liverpool Charity and Voluntary Services	1,520	(1,520)	-
TOTAL FUNDS	<u>9,283</u>	<u>(9,224)</u>	<u>59</u>

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 27.2.22 £	Net movement in funds £	At 26.2.23 £
Unrestricted funds			
General fund	816	1,125	1,941
Restricted funds			
Liverpool Charity and Voluntary Services	164	-	164
TOTAL FUNDS	<u>980</u>	<u>1,125</u>	<u>2,105</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,040	(3,915)	1,125
Restricted funds			
National Lottery	10,000	(10,000)	-
TOTAL FUNDS	<u>15,040</u>	<u>(13,915)</u>	<u>1,125</u>

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

	At 27.2.22 £	Net movement in funds £	At 26.2.24 £
Unrestricted funds			
General fund	816	1,184	2,000
Restricted funds			
Liverpool Charity and Voluntary Services	164	-	164
TOTAL FUNDS	<u>980</u>	<u>1,184</u>	<u>2,164</u>

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued
for the Year Ended 26 February 2024

8. MOVEMENT IN FUNDS - continued

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	12,803	(11,619)	1,184
Restricted funds			
Liverpool Charity and Voluntary Services	1,520	(1,520)	-
National Lottery	10,000	(10,000)	-
	<u>11,520</u>	<u>(11,520)</u>	<u>-</u>
TOTAL FUNDS	<u>24,323</u>	<u>(23,139)</u>	<u>1,184</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 26 February 2024.

Ghizng Kurdish Saturday School

Detailed Statement of Financial Activities
for the Year Ended 26 February 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,763	5,040
Grants	1,520	10,000
	<hr/> 9,283	<hr/> 15,040
Total incoming resources	9,283	15,040
 EXPENDITURE		
Charitable activities		
Insurance	-	142
Sundries	-	199
School supplies	375	3,078
Travel & food	165	274
Repairs	29	10
Rent	4,830	4,560
Teaching expenses	3,508	4,975
	<hr/> 8,907	<hr/> 13,238
 Support costs		
Other		
Plant and machinery	25	31
Fixtures and fittings	11	13
Computer equipment	239	357
	<hr/> 275	<hr/> 401
 Governance costs		
Accountancy and legal fees	42	276
	<hr/> 42	<hr/> 276
Total resources expended	9,224	13,915
	<hr/>	<hr/>
Net income	59	1,125
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements