

Ghizng Kurdish Saturday School

Report of the Trustees **for the Period 27 February 2024 to 31 July 2025**

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 period 27 February 2024 to 31 July 2025. 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
Princes Park Methodist Church & Centre
Beaconsfield Street
Liverpool
Merseyside
L8 2UU

Trustees

Mrs A Salah Trustee
Mrs C Sofimajid Trustee
Mrs S Magid Trustee
Mrs S Mahmud Chairwomen
S Aziz (appointed 1.5.25)
Mrs A Ahmad (appointed 1.5.25)
Mrs G H Radha (appointed 1.5.25)

Company Secretary

Independent Examiner

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

Approved by order of the board of trustees on 26 August 2025 and signed on its behalf by:

Ghizng Kurdish Saturday School

**Report of the Trustees
for the Period 27 February 2024 to 31 July 2025**

Mrs S Mahmud - Trustee

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

Report of the Trustees and
Unaudited Financial Statements for the Period 27 February 2024 to 31 July 2025
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 Period 27 February 2024 to 31 July 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Ghizng Kurdish Saturday School

Report of the Trustees **for the Period 27 February 2024 to 31 July 2025**

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 period 27 February 2024 to 31 July 2025. 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
Princes Park Methodist Church & Centre
Beaconsfield Street
Liverpool
Merseyside
L8 2UU

Trustees

Mrs A Salah Trustee
Mrs C Sofimajid Trustee
Mrs S Magid Trustee
Mrs S Mahmud Chairwomen
S Aziz (appointed 1.5.25)
Mrs A Ahmad (appointed 1.5.25)
Mrs G H Radha (appointed 1.5.25)

Company Secretary

Independent Examiner

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

Approved by order of the board of trustees on 26 August 2025 and signed on its behalf by:

Ghizng Kurdish Saturday School

Report of the Trustees
for the Period 27 February 2024 to 31 July 2025

Mrs S Mahmud - Trustee

**Independent Examiner's Report to the Trustees of
Ghizng Kurdish Saturday School**

Independent examiner's report to the trustees of Ghizng Kurdish Saturday School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 27 February 2024 to 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Mr G Evans
The Association of Chartered Certified Accountants

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

26 August 2025

Ghizng Kurdish Saturday School

Statement of Financial Activities
for the Period 27 February 2024 to 31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	Period 27.2.24 to 31.7.25 Total funds £	Year Ended 26.2.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>23,012</u>	<u>9,501</u>	<u>32,513</u>	<u>9,283</u>
EXPENDITURE ON					
Charitable activities					
Provision of school activities		<u>21,548</u>	<u>9,501</u>	<u>31,049</u>	<u>9,224</u>
NET INCOME		1,464	-	1,464	59
RECONCILIATION OF FUNDS					
Total funds brought forward		2,000	164	2,164	2,105
TOTAL FUNDS CARRIED FORWARD		<u><u>3,464</u></u>	<u><u>164</u></u>	<u><u>3,628</u></u>	<u><u>2,164</u></u>

The notes form part of these financial statements

Ghizng Kurdish Saturday School

Balance Sheet
31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	5	1,892	164	2,056	649
CURRENT ASSETS					
Cash at bank and in hand		2,190	-	2,190	11,818
CREDITORS					
Amounts falling due within one year	6	(618)	-	(618)	(10,303)
NET CURRENT ASSETS		<u>1,572</u>	<u>-</u>	<u>1,572</u>	<u>1,515</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,464</u>	<u>164</u>	<u>3,628</u>	<u>2,164</u>
NET ASSETS		<u><u>3,464</u></u>	<u><u>164</u></u>	<u><u>3,628</u></u>	<u><u>2,164</u></u>
FUNDS	8				
Unrestricted funds				3,464	2,000
Restricted funds				<u>164</u>	<u>164</u>
TOTAL FUNDS				<u><u>3,628</u></u>	<u><u>2,164</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2025 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 26 August 2025 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 Period 27 February 2024 to 31 July 2025

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):

	Period 27.2.24 to 31.7.25 £	Year Ended 26.2.24 £
Depreciation - owned assets	<u>1,267</u>	<u>276</u>

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued **for the Period 27 February 2024 to 31 July 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2025 nor for the year ended 26 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 July 2025 nor for the year ended 26 February 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,763	1,520	9,283
EXPENDITURE ON			
Charitable activities			
Provision of school activities	7,704	1,520	9,224
NET INCOME	59	-	59
RECONCILIATION OF FUNDS			
Total funds brought forward	1,941	164	2,105
TOTAL FUNDS CARRIED FORWARD	2,000	164	2,164

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 27 February 2024	155	105	1,163	1,423
Additions	-	135	2,539	2,674
At 31 July 2025	155	240	3,702	4,097
DEPRECIATION				
At 27 February 2024	56	41	677	774
Charge for year	20	29	1,218	1,267
At 31 July 2025	76	70	1,895	2,041
NET BOOK VALUE				
At 31 July 2025	79	170	1,807	2,056
At 26 February 2024	99	64	486	649

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued for the Period 27 February 2024 to 31 July 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 7)	-	365
Accrued expenses	618	438
Grants in advance	-	9,500
	<u>618</u>	<u>10,303</u>

7. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	365
	<u>-</u>	<u>365</u>

8. MOVEMENT IN FUNDS

	At 27.2.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	2,000	1,464	3,464
Restricted funds			
Liverpool Charity and Voluntary Services	164	-	164
	<u>2,164</u>	<u>1,464</u>	<u>3,628</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,012	(21,548)	1,464
Restricted funds			
Liverpool Charity and Voluntary Services	9,501	(9,501)	-
	<u>32,513</u>	<u>(31,049)</u>	<u>1,464</u>
TOTAL FUNDS			

Ghizng Kurdish Saturday School

Notes to the Financial Statements - continued **for the Period 27 February 2024 to 31 July 2025**

8. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 July 2025.

Ghizng Kurdish Saturday School

Detailed Statement of Financial Activities for the Period 27 February 2024 to 31 July 2025

	Period 27.2.24 to 31.7.25 £	Year En ded 26.2.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,013	7,763
Grants	9,500	1,520
	<hr/>	<hr/>
	32,513	9,283
	<hr/>	<hr/>
Total incoming resources	32,513	9,283
 EXPENDITURE		
Charitable activities		
School supplies	904	375
Travel & food	4,535	165
Repairs	64	29
Rent	12,220	4,830
Teaching expenses	10,320	3,508
Training	1,000	-
	<hr/>	<hr/>
	29,043	8,907
 Support costs		
Other		
Plant and machinery	20	25
Fixtures and fittings	30	11
Computer equipment	1,218	239
	<hr/>	<hr/>
	1,268	275
 Governance costs		
Accountancy and legal fees	738	42
	<hr/>	<hr/>
Total resources expended	31,049	9,224
	<hr/>	<hr/>
Net income	1,464	59
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of
Ghizng Kurdish Saturday School**

Independent examiner's report to the trustees of Ghizng Kurdish Saturday School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 27 February 2024 to 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Mr G Evans
The Association of Chartered Certified Accountants

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

26 August 2025