KURD ASSOCIATION OF DERBY

England & Wales · Charity number 1195231

Details

Status	Registered
Legal form	Other
Registered	2021-07-20
Register	View on the Charity Commission register

Contact

Address	Kurd Association Of Derby St. Thomas Road Derby DE23 8RL
Phone	07564743030
Email	Kaod20@outlook.com

Activities

Objects: TO ADVANCE THE ISLAMIC RELIGION FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE HOLDING OF PRAYER MEETINGS, RELIGIOUS EDUCATION, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS PRODUCING AND/OR DISTRIBUTING LITERATURE TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC FAITH AND CARRYING OUT OUTREACH WORK IN THE LOCAL COMMUNITY.

Activities: Activities of religious organizations. (Mosque)

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Derby City
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£187,986	£30,294	-	-
2024-07-31	£251,907	£437,645	-	-
2023-07-31	£13,634	£5,703	-	-
2022-07-31	£37,259	£36,129	-	-

Trustees

Name	Role	Appointed
Taha Mustafa	Chair	2020-07-30
ABUBAKER RASSOL		2021-01-09
Hemen Salam		2025-06-16
Jaza Morawati		2020-07-30

KURD ASSOCIATION OF DERBY

England & Wales - Charity number 1195231

Accounts

Company number
12780333
Registered charity number
1195231

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

TRUSTEE'S ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 July 2025

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Contents

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Company Information

Directors/trustees
Taha Mustafa (Chairman)
Abubaker Kedir Rassol
Jaza Morawati
Hemen Salam

Independent Examiner
Morgan Menzies Ltd
Certified Public Accountants
Parkway 5
Second Floor, Suite 11
Princess Road
Manchester
M14 7HR

Registered office
35 Pear Tree Road
Derby
DE23 6PZ

Registered number
12780333

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Trustees's Report

The Trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31st July 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities constitution, the Charities Act 2011 and 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 the Republic of Ireland published
(FRS 102) (effective 1 January 2019).

Reference and administrative Information

Charity Name: KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

Charity Registration Number: 1195231

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

Trustees
The following persons served as trustees/directors during the year:

Taha Mustafa (Chairman)

Jaza Morawati

Abubaker Kedir Rassol

Hemen Salam

Key Management Personnel
Jaza Morawati

Principal Office
35 Pear Tree Road, Derby,
DE23 6PZ

Financial review
The accounts comply with current statutory requirements of the Charities Act 2011. The trustees have reviewed the accounts and confirm they are an accurate reflection of our financial status. The charity received income totalling £187,986 (2024 : £251,907) with total expenditure on charitable activities of £6,104 (2024: £13,619) and administrative expenditure of £24,190 (2024: 34, 550).This resulted a net surplus for the year £157,692 (2024: £203,738)

Investment powers and policy
Aside from retaining a prudent amount in reserves, most of the charity`s funds are to be spent in the short term so there are few funds for any long-term investment.

Reserves policy and going concern

The cash balance held in reserves at 31st July 2025 is £22,856 (2024: £8,034) which is a unrestricted, no restricted funds was held as at 31st July 2025. The trustee aims to build free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The charity's main source of income is donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Statement of Risk Management

The trustees have assessed the risks to which the charity may be exposed with reference to those relating to the operations and finances of the charity. Systems are in place to ensure that all risks are recorded for subsequent monitoring and review. In the meantime, the trustee's remain satisfied that all insurable risks have been identified and adequately dealt with and that the charities exposure to other risks is kept at a minimum by good working practice by the trustees and volunteers.

Plans for Future Periods

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD the charity plans to complete the ongoing improvements and development of its building. Once these works are finished, the premises will be brought into active operational use as a dedicated mosque and community hub. This project will significantly expand our capacity, provide modern prayer and educational facilities, and allow us to run enhanced charitable activities and services for our beneficiaries..

Appointment of Charity Trustees

The constitution states apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Trustee Induction and Training

All trustees receive an induction into the organisation including an induction handbook.

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Trustees's Report

Trustees responsibilities in relation to the financial statements: The charity trustees are responsible for preparing a trustees` report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a fair and true view, the trustees should follow best practice and:

•Select suitable accounting policies and apply them consistently;
•Observe the methods and principles in the applicable Charities SORP;
•Make judgements and estimates that are reasonable and prudent;
• State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
• Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with The Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. 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.

This report was approved by the board on 20 May 2026 and signed on its behalf.

Taha Mustafa
Trustee / Director

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Statement of financial activities
for the year ended 31 July 2025

	Notes	**2025**		**2024**	
			£		**£**
		Restricted	Unrestricted	Restricted	Unrestricted
Donations income	6	-	187,986	-	251,907
Expenditure on:					
Charitable activities costs	6	-	(6,104)	-	(13,619)
Other supporting costs	6	-	(24,190)	-	(34,550)
Net income / (expenditure)	6	-	157,692	-	203,738
Funds brought forward	6	-	532,735	-	328,997
Funds carried forward	6	-	690,427	-	532,735

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Statement of financial position
as at 31 July 2025

	Notes		2025		2024
			£		**£**
Fixed assets					
Tangible assets	3		661,068		512,891
Current assets					
Debtors	4	14,096		11,810	
Cash at bank and in hand		22,856		8,034	
		36,952		19,844	
Creditors: amounts falling due within one year	5	(7,593)		-	
Net current assets			29,359		19,844
Net assets			690,427		532,735
Accumulated funds	5				
Unrestricted funds			690,427		532,735
Total funds			690,427		532,735
			Number		**Number**
Average no of employees			**4**		**3**

The directors/ trustees 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 member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Jaza Morawati
Director

Approved by the board on 20 May 2026

1 Accounting policies

Basis of preparation

The financial statements of the charity, 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 Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund’s structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Grants which relate to a specific period are deferred.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal obligation or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.
All expenditure other than that capitalised has been reflected in the income and expenditure account on an accrual’s basis including support costs and governance costs which are allocated or apportioned to the applicable expenditure headings

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation of support and governance costs

Governance costs comprise all costs including the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Support costs have been allocated between
governance costs and other support costs.

Cost of raising funds

There were no costs associated with raising funds for the year.

Charitable activities

Costs of charitable activities includes governance costs and support costs

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

Pensions

The charity does not currently operate a pension scheme as it currently has no paid employees.

Contingent liabilities

A contingent liability is defined and disclosed for those grants resulting from:
A possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees` control.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	20 % reducing balance
Fixtures, fittings, tools and equipment	20 % reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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

Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of charity.
Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.
Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Provisions
Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	4	4

3 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 August 2024	512,891	-	512,891
Additions	141,764	8,016	149,780
At 31 July 2025	654,655	8,016	662,671
Depreciation			
Charge for the year	-	1,603	1,603
At 31 July 2025	-	1,603	1,603
Net book value			
At 31 July 2025	654,655	6,413	661,068
At 31 July 2024	512,891	-	512,891

4 Debtors

	2025 £	2024 £
Other debtors	14,096	11,810

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	7,593	-

6 Accumulated funds

	Unrestricted funds	Restricted funds	Total
At 1 August 2023	328,997	-	328,997
Net income	203,738	-	203,738
At 31 July 2024	532,735	-	532,735
At 1 August 2024	532,735	-	532,735
Net income	157,692	-	157,692
At 31 July 2025	690,427	-	690,427

Movements in funds for the year	Balance at 01.08.2024	Movements in funds	Balance at 31.07.2025
Unrestricted funds	532,735	157,692	690,427

	Incoming resources	Resources expensesd	Movements in funds
Unrestricted funds	187,986	(30,294)	157,692

Movements in funds for comperative year	Balance at 01.08.2023	Movements in funds	Balance at 31.07.2024
Unrestricted funds	328,997	203,738	532,735
	Incoming resources	Resources expensesd	Movements in funds
Unrestricted funds	251,907	(48,169)	203,738

6 **Analysis of income and expenditure**	**2025**		**2024**	
	£	**£**	**£**	**£**
Income	Restricted	Unrestricted	Restricted	Unrestricted
Donations income	-	187,986	-	251,907
Expenditure on charitable activities				
Funeral services	-	6,104	-	13,619
Other supporting costs				
Employee costs:				
Travel and subsistence	-	328	-	52
	-	328	-	52
Premises costs:				
Light and heat	-	11,035	-	9,485
Cleaning	-	1,411	-	2,073
	-	12,446	-	11,558
General administrative expenses:				
Telephone and fax	-	480	-	596
Stationery and printing		607		-
Bank charges	-	159	-	114
Equipment expensed	-	1,271	-	1,440
Equipment hire	-	-	-	7,321
Repairs and maintenance	-	3,788	-	1,885
Depreciation	-	1,603	-	-
Sundry expenses	-	-	-	12
	-	7,908	-	11,368
Legal and professional costs:				
Accountancy fees		750		750
Other legal and professional	-	2,758	-	10,822
	-	3,508	-	11,572
	-	24,190	-	34,550

7 Related party transactions and trustees` expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. None of the trustees have been paid any remuneration or other benefits.

Accounts

Company number
12780333
Registered charity number
1195231

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

TRUSTEE'S ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 July 2024

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
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KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Company Information

Directors/trustees
Taha Mustafa (Chairman)
Abubaker Kedir Rassol
Jaza Morawati
Hemen Salam

Accountants
Morgan Menzies Ltd
Parkway 5
Second Floor, Suite 11
Princess Road
Manchester
M14 7HR

Independent Examiner
Muhammad Tayyab
Ferguson & Co
651 Mauldeth Road West
Manchester
M21 7SA

Registered office
35 Pear Tree Road
Derby
DE23 6PZ

Registered number
12780333

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Trustees's Report

The Trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31st July 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities constitution, the Charities Act 2011 and 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 the Republic of Ireland published
(FRS 102) (effective 1 January 2019).

Reference and administrative Information

Charity Name: KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

Charity Registration Number: 1195231

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

Trustees
The following persons served as trustees/directors during the year:

Taha Mustafa (Chairman)

Jaza Morawati

Abubaker Kedir Rassol

Hemen Salam

Key Management Personnel
Jaza Morawati

Principal Office
35 Pear Tree Road, Derby,
DE23 6PZ

Financial review
The accounts comply with current statutory requirements of the Charities Act 2011. The trustees have reviewed the accounts and confirm they are an accurate reflection of our financial status. The charity received income totalling £251,907 (2023 : £303,253) with total expenditure on charitable activities of £13,619 (2023: Nil) and administrative expenditure of £34,550 (2003: 7,094).This resulted a net surplus for the year £203,738 (2023: £296,159)

Investment powers and policy
Aside from retaining a prudent amount in reserves, most of the charity`s funds are to be spent in the short term so there are few funds for any long-term investment.

Reserves policy and going concern
The cash balance held in reserves at 31st July 2024 is £8,034 (2023: £188,204) which is a unrestricted, no restricted funds was held as at 31st July 2024. The trustee aims to build free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The charity's main source of income is donations. The trustees consider that it is appropriate to prepare the accounts on a going concern basis, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Statement of Risk Management
The trustees have assessed the risks to which the charity may be exposed with reference to those relating to the operations and finances of the charity. Systems are in place to ensure that all risks are recorded for subsequent monitoring and review. In the meantime, the trustee's remain satisfied that all insurable risks have been identified and adequately dealt with and that the charities exposure to other risks is kept at a minimum by good working practice by the trustees and volunteers.

Plans for Future Periods
KURD ASSOCIATION OF DERBY (K.A.O.D) LTD plan to develop its activities by running increased activities.

Appointment of Charity Trustees
The constitution states apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Trustee Induction and Training
All trustees receive an induction into the organisation including an induction handbook.

Trustees responsibilities in relation to the financial statements: The charity trustees are responsible for preparing a trustees` report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a fair and true view, the trustees should follow best practice and:

•Select suitable accounting policies and apply them consistently;
•Observe the methods and principles in the applicable Charities SORP;
•Make judgements and estimates that are reasonable and prudent;
• State whether applicable accounting standards and statements of recommended practice hav been followed, subject to any departures disclosed and explained in the accounts;
• Prepare the accounts on the going concern basis unless it is inappropriate to presume that th charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with The Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. 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.

This report was approved by the board on 2 July 2025 and signed on its behalf.

Taha Mustafa
Trustee / Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

I report to the charity`s trustees on my examination of the accounts of the charity for the year ended 31st July 2024.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:
Examine the accounts under section 145 of the 2011 Act;
Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes unusual items or disclosures in the accounts, and seeking explanations from you as trustees consideration of any concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement
In connection with my examination, other than listed below, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A close-up of a signature

AI-generated content may be incorrect. Date:

Muhammad Tayyab , Ferguson & Co, 651 Mauldeth Road West, Manchester, M21 7SA

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Statement of financial activities
for the year ended 31 July 2024

	Notes	2024		2023	
			£		£
		Restricted	Unrestricted	Restricted	Unrestricted
Donations income	6	-	251,907	-	303,253
Expenditure on:					
Charitable activities costs	6	-	(13,619)	-	-
Other supporting costs	6	-	(34,550)	-	(7,094)
Net income / (expenditure)	6	-	203,738	-	296,159
Funds brought forward	6	-	328,997	-	32,838
Funds carried forward	6	-	532,735	-	328,997

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Statement of financial position
as at 31 July 2024

	Notes		2024		2023
			£		£
Fixed assets					
Tangible assets	3		512,891		123,415
Current assets					
Debtors	4	11,810		17,378	
Cash at bank and in hand		8,034		188,204	
		19,844		205,582	
Net current assets			19,844		205,582
Net assets			532,735		328,997
Accumulated funds	5				
Unrestricted funds			532,735		328,997
Total funds			532,735		328,997

The directors/ trustees 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 member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Jaza Morawati
Director / Trustee

Taha Mustafa (Chairman)
Director / Trustee

Approved by the board on 2 July 2025

1 Accounting policies

Basis of preparation

The financial statements of the charity, 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 Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund’s structure
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Income recognition
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Grants which relate to a specific period are deferred.

Expenditure recognition
Liabilities are recognised as expenditure as soon as there is a legal obligation or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.
All expenditure other than that capitalised has been reflected in the income and expenditure account on an accrual’s basis including support costs and governance costs which are allocated or apportioned to the applicable expenditure headings

Irrecoverable VAT
Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Notes to the Accounts
for the year ended 31 July 2024

Allocation of support and governance costs
Governance costs comprise all costs including the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Support costs have been allocated between
governance costs and other support costs.

Cost of raising funds
There were no costs associated with raising funds for the year.

Charitable activities
Costs of charitable activities includes governance costs and support costs

Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise.

Pensions
The charity does not currently operate a pension scheme as it currently has no paid employees.

Contingent liabilities
A contingent liability is defined and disclosed for those grants resulting from:
A possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees` control.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	18 % reducing balance
Fixtures, fittings, tools and equipment	18 % reducing balance

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

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

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.
Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.
Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2024 Number	2023 Number
Average number of persons employed by the company	4	3

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 August 2023	123,415
Additions	389,476
At 31 July 2024	512,891
Depreciation	
At 31 July 2024	-
Net book value	
At 31 July 2024	512,891
At 31 July 2023	123,415

4 Debtors

	2024 £	2023 £
Other debtors	11,810	17,378

5 Accumulated funds

	Unrestricted funds	Restricted funds	Total
At 1 August 2022	32,838	-	32,838
Net income	296,159	-	296,159
At 31 July 2023	328,997	-	328,997
At 1 August 2023	328,997	-	328,997
Net income	203,738	-	203,738
At 31 July 2024	532,735	-	532,735

Movements in funds for the year	Balance at 01.08.2023	Movements in funds	Balance at 31.07.2024
Unrestricted funds	328,997	203,739	532,736
	Incoming resources	Resources expensesd	Movements in funds
Unrestricted funds	251,907	(48,168)	203,739

Movements in funds for comperative year	Balance at 01.08.2022	Movements in funds	Balance at 31.07.2023
Unrestricted funds	32,838	296,159	328,997
	Incoming resources	Resources expensesd	Movements in funds
Unrestricted funds	303,253	(7,094)	296,159

***6* Analysis of income and expenditure**	**2024**		**2023**	
	£	**£**	**£**	**£**
Income	Restricted	Unrestricted	Restricted	Unrestricted
Donations income	-	251,907	-	303,253
Expenditure on charitable activities				
Funeral services	-	13,619	-	-
Other supporting costs				
Employee costs:				
Travel and subsistence	-	52	-	-
	-	52	-	-
Premises costs:				
Light and heat	-	9,485	-	2,506
Cleaning	-	2,073	-	474
	-	11,558	-	2,980
General administrative expenses:				
Telephone and fax	-	596	-	576
Postage	-	-	-	51
Bank charges	-	114	-	-
Equipment expensed	-	1,440	-	-
Equipment hire	-	7,321	-	181
Repairs and maintenance	-	1,885	-	-
Sundry expenses	-	12	-	395
	-	11,368	-	1,203
Legal and professional costs:				
Accountancy fees		750		750
Advertising and PR		-		54
Other legal and professional	-	10,822	-	2,107
	-	11,572	-	2,911
	-	34,550	-	7,094

7 Related party transactions and trustees` expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. None of the trustees have been paid any remuneration or other benefits.

KURD ASSOCIATION OF DERBY

England & Wales - Charity number 1195231

Accounts

Registered number
12780333

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

Report and Accounts

31 July 2022

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Report and accounts
Contents

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Company Information

Director
Jaza Morawati
Taha Mustafa

Accountants
Morgan Menzies Ltd
Parkway 5
Second Floor, Suite 11
Princess Road
Manchester
M14 7HR

Registered office
35 Pear Tree Road
Derby
DE23 6PZ

Registered number
12780333

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Director's Report

The director presents his report and accounts for the year ended 31 July 2022.

Principal activities
The company's principal activity during the year continued to be a Activities of religious organisations.

Directors
The following persons served as directors during the year:

Jaza Morawati
Taha Mustafa

Small company provisions
This report has 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 on 11 April 2023 and signed on its behalf.

Jaza Morawati
Director

Accountants' report to the director of
KURD ASSOCIATION OF DERBY (K.A.O.D) LTD

You consider that the company is exempt from an audit for the year ended 31 July 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Morgan Menzies Ltd
Certified Public Accountants

Parkway 5
Second Floor, Suite 11
Princess Road
Manchester
M14 7HR

11 April 2023

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Profit and Loss Account
for the year ended 31 July 2022

	2022 £	2021 £
Turnover	37,259	-
Administrative expenses	(36,129)	-
Operating profit	1,130	-
Profit before taxation	1,130	-
Tax on profit	-	-
Profit for the financial year	1,130	-

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Registered number: 12780333
Balance Sheet
as at 31 July 2022

	Notes		2022 £		2021 £
Current assets					
Cash at bank and in hand		40,988		38,704	
Creditors: amounts falling due within one year	3	(8,150)		(7,096)	
Net current assets			32,838		31,608
Net assets			32,838		31,608
Capital and reserves					
Called up share capital			100		-
Profit and loss account			32,738		31,608
Shareholder's funds			32,838		31,608
			Number		Number
Average number of employees			1		-

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

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Jaza Morawati
Director
Approved by the board on 11 April 2023

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Statement of Changes in Equity
for the year ended 31 July 2022

	Share capital	Share premium	Re-valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 August 2020	-	-	-	31,608	31,608
At 31 July 2021	-	-	-	31,608	31,608
At 1 August 2021	-	-	-	31,608	31,608
Profit for the financial year				1,130	1,130
Shares issued	100	-			100
At 31 July 2022	100	-	-	32,738	32,838

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets
Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments
Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions
Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation
Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets
A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions
Contributions to defined contribution plans are expensed in the period to which they relate.

		2022	2021
2	**Employees**	**Number**	**Number**

Average number of persons employed by the company	1	1

3 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security costs	-	-
Other creditors	8,150	7,096
	8,150	7,096

4 Other information

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD is a private company limited by shares and incorporated in England. Its registered office is:
35 Pear Tree Road
Derby
DE23 6PZ

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Detailed profit and loss account
for the year ended 31 July 2022
This schedule does not form part of the statutory accounts

	2022 £	2021 £
Sales	37,259	-
Administrative expenses	(36,129)	-
Operating profit	1,130	-
Profit before tax	1,130	-

KURD ASSOCIATION OF DERBY (K.A.O.D) LTD
Detailed profit and loss account
for the year ended 31 July 2022
This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Sales		
Sales	37,259	-
Administrative expenses		
Employee costs:		
Temporary staff and recruitment	7,500	-
Staff training and welfare	1,124	-
Travel and subsistence	521	-
Motor expenses	528	-
	9,673	-
Premises costs:		
Rent	12,000	-
Light and heat	4,287	-
Cleaning	1,587	-
	17,874	-
General administrative expenses:		
Telephone and fax	1,054	-
Postage	105	-
Stationery and printing	589	-
Subscriptions	658	-
Insurance	954	-
Equipment expensed	251	-
Equipment hire	522	-
Software	328	-
Repairs and maintenance	699	-
Sundry expenses	208	-
	5,368	-
Legal and professional costs:		
Other legal and professional	3,214	-
	3,214	-
	36,129	-