

Wipe The Tears

Company Registered number:
CS001859

OSCR Charity Registration number:
SC045440

WIPE THE TEARS

115 McCulloch Street
Glasgow

Trustee's Report & Financial Statements

for the year ended 28 February 2025

Yousaf & Co Ltd
Chartered Certified Accountants
Registered Auditors
298-300 Maxwell Road
Glasgow
G41 1PJ

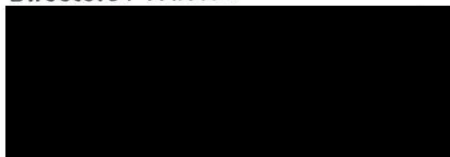
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WIPE THE TEARS
Report and accounts
Contents

	Page
Organization information	1
Trustees' report	2-3
Independent examiner's / Accountants' report	4-5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8-9

WIPE THE TEARS
Company Information

Directors / Trustee



Independent examiner / Accountant

Yousaf & Co. Ltd
Chartered Certified Accountants
Registered Auditors
298-300 Maxwell Road
Glasgow
G41 1PJ

Registered office



Company Registered number
CS001859

Charity Registered number
SC045440

WIPE THE TEARS

Registered number:

SC045440

Trustees' report

The trustees, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

Principal activities

The organisation's principal activity during the year continued to be providing grants, donations or gifts to organisations and carries out activities or services itself.

Trustees' responsibilities

The trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Yousaf & Co. Ltd has been re-appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our Vision

Wipe the Tears will provide the necessary tools for children displaced by the civil war in Syria to build a brighter future.

Our Mission

Wipe the Tears will provide the opportunity and direction for the development of externally displaced children by the provision of humanitarian aid and promotion of education and health.

Charitable Purposes

The advancement of health, citizenship and community development, as well as arts, heritage and culture.

Beneficiary Groups

War affected children / young people in Syria, people with disabilities or health problems in Syria and in the UK.

Types of Activities

It makes grants, donations or gifts to organisations, It carries out activities or services itself

Geographical Spread

UK and overseas

WIPE THE TEARS

Registered number:

SC045440

Trustees' report

Charity Objectives

- >To prevent and relieve the poverty faced by displaced children, many of who have become orphaned.
- >To provide educational resources to allow for the advancement of education and social activities in the region.
- >To promote the advancement of mental health
- >To promote and nurture the advancement of human rights
- >Such other similar charitable purposes that are exclusively charitable as the trustees from time to time decide.

Marketing & advertising strategy:

We will continue to update our marketing and advertising strategies in the future in order to fulfil the requirement of our service users.

Online advertising:

websites, WhatsApp, word of mouth and Facebook

Offline publicity at charity events:

We already have established network throughout the community and will continue to build on them further.

Some achievements and activities:

This year we have continued funding the Rehabilitation Centre and also invested in the growth of our website.

Website Launch Progress

The aim for the website is to generate more donations, raise awareness for the cause and connect with our donors. We have been successful in generating donations consistently throughout the year. We have also been successful in connecting with our donors and other members of the community. So far, we have had many enquiries for future aid trips, Arabic School registrations, and volunteering applications. We will continue to work on the website and add more information regarding previous and future events, appeals and projects.


Rehabilitation Community Centre:

This year we have helped our beneficiaries in the community center by funding £20,000 to help continue running the essential activities of the multi-purpose center.

The first floor provides psychological sessions for the widowed women and the vulnerable children, the second floor provides physiotherapy and speech and language therapy for children affected by the PTSD. The center runs on a daily basis with classes ranging in size between 15 to 20 students. Refreshments are provided as well as training opportunities.

Future activities plan:

The trustees aim to further develop the current services and strive to do the best they can for the beneficiaries. In the future, they will no longer fund rehabilitation center, Individual sponsorships (medical supplies) or orphan sponsors. The trustees hope to generate a sustainable fund by opening a bread making shop.



WIPE THE TEARS

Report to the trustees/directors on the preparation of the unaudited statutory accounts of WIPE THE TEARS for the year ended 28 February 2025

I report on the accounts of the charity for the year ended 28 February 2025 which are set out on other pages.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. 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 consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, following matters have come to my attention:

(1) Fund balances swapping between Restricted and Unrestricted Funds.

which gives me reasonable cause to believe that in the above material respect the trustees should try their best to met the requirements to ensure that:

>proper accounting records are kept (in accordance with section 386 of the Companies Act 2006);
and

>accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice:
Accounting and Reporting by Charities;

or

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

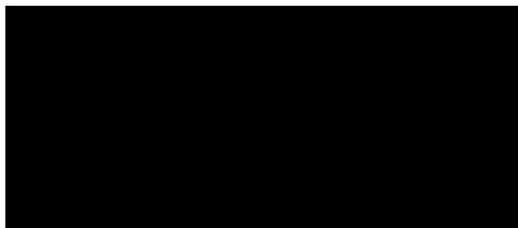
Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

WIPE THE TEARS

**Report to the trustees/directors on the preparation of the unaudited statutory accounts of
WIPE THE TEARS for the year ended 28 February 2025**

Yousaf & Co. Ltd
Chartered Certified Accountants
298-300 Maxwell Road
Glasgow
G41 1PJ

25 June 2025



WIPE THE TEARS
Statement of Financial Activities
for the year ended 28 February 2025

		2025	2024
		£	£
INCOMING RESOURCES			
Incoming resources from generating funds:			
Voluntary income	Note: 2	7,625	15,009
RESOURCES EXPENDED			
Charity expenses	Note: 3	(22,687)	(30,256)
NET INCOMING RESOURCES /NET INCOME FOR THE YEAR		(15,062)	(15,247)
RECONCILIATION OF FUNDS			
Total unrestricted funds brought forward		96,070	111,133
Total restricted funds brought forward	Note: 5	-	-
TOTAL FUNDS CARRIED FORWARD		81,008	95,886

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognized gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

WIPE THE TEARS**Registered number:**

SC045440

Balance Sheet**as at 28 February 2025**

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		96,070	111,133
Net current assets		<u>96,070</u>	<u>111,133</u>
Total assets less current liabilities		<u>96,070</u>	<u>111,133</u>
Total assets less current liabilities		<u>96,070</u>	<u>111,133</u>
Funds			
Restricted income funds		-	-
Unrestricted income funds		96,070	111,133
Total funds		<u>96,070</u>	<u>111,133</u>

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

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

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

The directors acknowledge their 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.

WIPE THE TEARS
Notes to the Accounts
for the year ended 28 February 2025

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).

Basis of accounting for OSCR

The financial statements have been prepared under the historical cost convention and in accordance with applicable

United Kingdom accounting standards, the Statement of 'Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Fixed assets

The organization has no fixed assets; if acquired in the future all fixed assets will be initially recorded at cost.

2 VOLUNTARY INCOME

Donations	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Incoming resources				
Voluntary income	0.00	0.00	0.00	0.00
Donations	6,794.62	0.00	6,794.62	13,248.96
Fundraising for Orphans/Zakat	0.00	0.00	0.00	0.00
Donations to Earthquake Appeal	0.00	0.00	0.00	0.00
Donations for Arabic school	830.00	0.00	830.00	1,760.00
Donations for Ramadan	0.00	0.00	0.00	0.00
HMRC Gift Aid	0.00	0.00	0.00	0.00
Others (incl Qurbani)	0.00	0.00	0.00	0.00
Total incoming resources	7,624.62	0.00	7,624.62	15,008.96

3 OTHER RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
			£	£
Resources Expended				
Marketing / Printing, postage and stationery	604.96	0.00	604.96	135.00
Bank charges	20.00	0.00	20.00	0.00
Rates	2,112.89	0.00	2,112.89	0.00
Other legal/prof	25.00	0.00	25.00	0.00
Charitable activities (Qurbani)	0.00	0.00	0.00	0.00

WIPE THE TEARS
Notes to the Accounts
for the year ended 28 February 2025

Charitable activities (Ramadan meals/Zakat Distribution)	0.00	0.00	0.00	0.00
Charitable activities (Earthquake)	0.00	0.00	0.00	0.00
Community centre costs	19,924.00	0.00	19,924.00	20,106.00
Orphans Project	0.00	0.00	0.00	10,015.00
	<u>22,686.85</u>	<u>0.00</u>	<u>22,686.85</u>	<u>30,256.00</u>

4 STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

5 UNRESTRICTED INCOME FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Net incoming resources	(15,062.23)	0.00	(15,062.23)	(15,247.04)
Fund transfer to / from	0.00	0.00	0.00	0.00
Total funds brought forward	111132.58	-	111132.58	126379.62
Total funds carried forward	<u>96,070.35</u>	<u>-</u>	<u>96,070.35</u>	<u>111,132.58</u>

Restricted Funds by project:

	Total Funds 2025	Total Funds 2024
Balance at Arabic School account	390.00	16,430.00
Balance at Donation account	95,380.55	93,797.82
Balance at Admin account	299.80	904.76
	<u>96,070.35</u>	<u>111,132.58</u>