

GLASGOW KURDISH COMMUNITY ASSOCIATION

OSCR REGISTERED CHARITY NUMBER: SC045612

Trustees Annual Report And Statements of Financial Activities

For Year Ending 13th May 2025

Contents of the Financial Statements for the Year Ended 13 May 2025

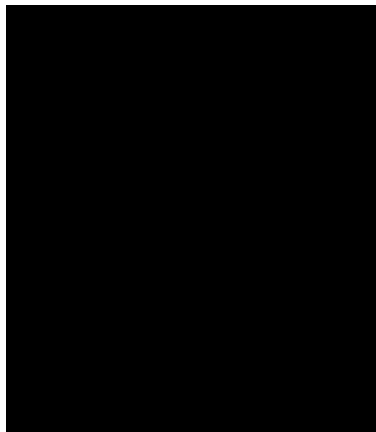
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Charity Information of

Glasgow Kurdish Community Association

For the Year Ended 13 May 2025

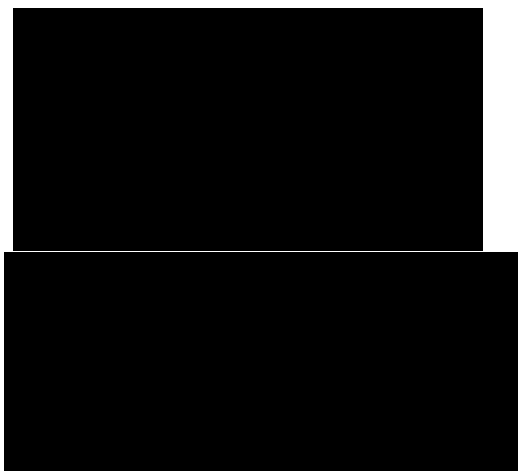
TRUSTEES (for OSCR):



(Appointment 13th May 2015)
(Appointment 13th May 2015)
(Appointment 13th May 2015)
(Appointment Date 10/02/2021)

(Resignation Date 10/01/2024)
(Resignation Date 15/07/2021)
(Resignation Date 10/06/2022)
(Resignation Date 05/05/2020)
(Resignation Date 15/04/2019)

EXECUTIVE COMMITTEE / LIST OF VOLUNTEERS (for two years) :



REGISTERED NUMBER:

Scottish Charity Number SC045612

INDEPENDENT EXAMINER:

Ali & Associates Accountants

Chartered Certified Accountants and Registered Auditors with ACCA in the UK.

585 London Road, Bridgeton, Glasgow, G41 1PJ



Report of the Trustees

Trustee's Annual Report and Accounts for the year ended 13 May 2025

Charity Number: SC045612

This report is prepared in accordance with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice (SORP) Accounting and Reporting by charities.

Glasgow Kurdish Community Association was established by the initiative of some dedicated local Muslims in constitutional form as Trust (founding document is a deed of trust) (other than educational endowment) registered geographical Spread: UK and overseas.

Registered purposes are:

1. The prevention or relief of poverty;
2. The advancement of education;
3. The advancement of religion,
4. The advancement of citizenship or community development.

Our registered beneficiaries: Children or young people: Older People; People with a particular ethnic or racial origin.

Types of activity undertaken: It makes grants, donations or gifts to organisations.

The establishing vision of Glasgow Kurdish Community Association was to run this organization as an Islamic Centre for the wider benefit of the local community as well as for all Muslim communities in general.

Aims and Objectives:

Glasgow Kurdish Community Association aims to promote the idea that Islam is a complete code of life that must be practiced in all spheres of life to achieve success in this world and the hereafter by following the Guidance of the Holy Quran and Sunnah.

Current Work Programmes:

The following activities are performed by the organization.

| Mosque activities | Monthly Khatmul Quran and Dars | Dawah Activities | Advice & Guidance services |
|-----------------------------|----------------------------------|--------------------------|---------------------------------|
| Islamic School | Adult Quran Classes | Tarbiyah Programs | Marriage Service |
| Other charitable activities | Quran Learning Classes for Women | Help for Funeral Service | Relief and Assistant to Muslims |

We also liaise with other organization having same aims & objectives. As we are a small organization, we need help and support from brothers and Sisters to perform above activities and to achieve our aims and objectives. Please donate generously for the sake of Allah Subhanahu Wa Ta'la.

Activities and Achievements for the last year

There are lots of activities happened at centre premises during the above-mentioned period.

Summary of them are as follows –

1. Daily Prayers: There are daily five times congregation prayer done on regular basis in this mosque with the attendance of around 30 – 35 peoples.

2. Jumuah Prayer: We do a very special prayer in every Friday at 1.00 pm – 2.00 pm with the attendance of around 250 – 300 peoples with a 30 minutes Friday special sermon. Every Friday at lunchtime, we prepare meals and run a food bank

3. Eid Prayers: We do 2 times Eid prayer in a year namely Eid ul Fitr prayer and Eid ul Adha prayer. The time and dates of these prayers changed every year by following the Hijri (Arabic) calendar. For Eid al-Fitr specifically, we focus on purchasing gifts for children.

4. Janaza (Funeral) Prayers: We help community members to arrange funeral prayer and burial services.

5. Ramadhan: We arranged a special prayer in every night of Ramadhan, called Taraweeh led by renowned Huffaz. We cook every day for the entire month, providing iftar for over 400 people, including men and women. At weekends, children also join us. In the evenings, we serve sweets and water.

7. Monthly Khatmul Quran: We arranged Khatmul Quran almost every month along with Darsul Quran. Our Imam delivered Darsul Quran most of the times.

8. Tafseer Mahfeel / weekly Gatherings:

- Every Wednesday, we hold gatherings exclusively for men.
- Every Saturday, we have family gatherings, which include cooking.
- We also dedicate one day specifically for women.

9. Islamic School: We run Islamic School in the same premises. This School's curriculum is based on Islamic Studies course.

Glasgow Kurdish Community Association is a community group that has been working for community development and strengthening the relationship between various communities that have made North Lanarkshire, in particular, and Scotland in general their home.

We also aim to provide information on Islamic principles and way of life to the wider community and

carry our various activities to help support the physical, social , educational and spiritual needs of the Muslim community.

In order to achieve these objectives we managed to conduct children's classes 3 times a week, have soft play area for kids once a week, and conduct exercise classes for the elderly population of our community once a week.

We were able to establish a sports activity every week for our adult population and have an IT class weekly for ladies to help them get IT education.

Our centre also conducts weekly open sessions for the wider community to join open session for clarifying any misconceptions that anyone may have about Islam and Muslims. We also have a weekly coffee morning for mothers and toddlers to enjoy a great time together and build stronger bonds.

In addition we managed to conduct interfaith sessions twice last year and the total number of people who benefitted from our sessions and events is well over 5000

We aim to continue with our community engagement and development and educational activities for the new year.

We also managed to get our roof, roughcasting and parking area refurbished as well during the last year.

Governing Document

Glasgow Kurdish Community Association is a charity registered in Scotland. Its governing document is its constitution which was agreed and adopted on 13th May 2015.

Recruitment and appointment of the Trustees

As set out in the constitution, four trustee members will have permanent life trusteeship. They can retire but they must be replaced by someone to hold the same status.

If the Charity at a meeting which the trustee retires does not fill the vacancy of the retiring trustee, he shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy of the retiring trustee, or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Trustee Remuneration and Expenses

The Trustees will not receive any compensation for their services as Trustees.

Financial Review

We refer to Statements of Financial Activities (Income and Expenditures) and Balance Sheet in the following pages (page 8 to 15) for detailed financial review.

The charity is reporting a surplus of £6,111 in unrestricted fund in the year ended 13th May 2025 whereas last year was £1,824 surplus due to fewer donations.

As usual, our main source of income was donations from dedicated members. On the year end date

13th May 2025, Donations increased from £29,311 to £36,475 and our bank balance increased from £9,118 to £15,252. The charity is keeping the total cost of charitable activities under full control. Therefore, Board of Trustees of Glasgow Kurdish Community Association is preparing this charity organization's reports as well as accounts on going concern basis.

Plans for the Future

We plan to continue with delivering current core services and activities. We will continue to seek to deliver courses and seminars to explore faith and cultural needs and challenges faced by our community. We will continue to seek opportunities to train more staff and volunteers (capacity building) and seek additional funding opportunities.

We are undergoing refurbishment of the basement to incorporate proper washing facilities for ablution and toilets.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against hazard, fraud, and error.

Statements of Responsibilities of Trustees

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and SORP (Statement of Recommended Practice).

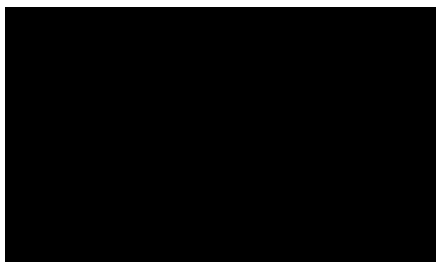
Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. The Trustees are also responsible for keeping proper records and paperwork.

Independent Examiner

As per the consensus of the Board of Trustees Ali & Associates Accountancy, FCCA, and Registered Auditor, will act as Independent Examiner in office in the foreseeable future.

May Allah Ta'la accept our all efforts and multiply our rewards until the Day of Judgment.
Ameen

This report and accounts were approved for and on behalf of Glasgow Kurdish Community Association by-



Chairman of Trustee Board

Date: 2nd January 2026

Glasgow Kurdish Community Association

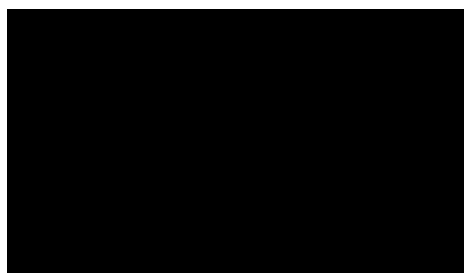
Statements of Financial Activities

for the year ended 13 May 2025

| | Notes | Unrestricted Funds £ | Restricted Funds £ | 2025 Total £ | 2024 £ |
|---|-------|-------------------------|-----------------------|-----------------|---------------|
| Incoming Resources | 1(c) | | | | |
| Donations | | 36,475 | 23,058 | 59,533 | 29,311 |
| Total Incoming resources | | <u>36,475</u> | <u>23,058</u> | <u>59,533</u> | <u>29,311</u> |
| Total Incoming resources | | <u>36,475</u> | <u>23,058</u> | <u>59,533</u> | <u>29,311</u> |
| Resources Expended | 1(d) | | | | |
| Charitable activities expenditures | | | | | |
| Volunteer and Employee costs: | | | | | |
| Wages and salaries | | <u>6,822</u> | - | <u>6,822</u> | <u>6,406</u> |
| Zakat ul fitr expense | | - | 1,408 | 1,408 | - |
| Ramadhan expenses | | - | 19,700 | 19,700 | - |
| | | <u>6,822</u> | <u>21,108</u> | <u>27,930</u> | <u>6,406</u> |
| Premises costs: | | | | | |
| Waste disposal / Cleaning | | 534 | | 534 | 997 |
| Light and heat | | 12,836 | - | 12,836 | 9,715 |
| Repairs and maintenance | | <u>4,740</u> | - | <u>4,740</u> | <u>1,200</u> |
| | | <u>18,110</u> | - | <u>18,110</u> | <u>11,912</u> |
| General expenses: | | | | | |
| Website, Telephone & internet | | 775 | - | 775 | 650 |
| Food | | - | - | - | 4,725 |
| Charitable activities expenses | | 4,684 | - | 4,684 | 2,600 |
| Bank charges | | 176 | - | 176 | 120 |
| Sundry expenses | | <u>1,447</u> | - | <u>1,447</u> | <u>834</u> |
| | | <u>7,082</u> | - | <u>7,082</u> | <u>8,929</u> |
| Total charitable activities cost | | <u>32,014</u> | <u>21,108</u> | <u>53,122</u> | <u>27,247</u> |
| Governance expenditures | | | | | |
| Other legal and professional | | - | - | - | - |
| Accountancy fees | | 300 | - | 300 | 240 |

| | | | | | |
|--------------------------------------|---|----------------|----------------|----------------|----------------|
| Total Governance expenditures | | <u>300</u> | <u>-</u> | <u>300</u> | <u>240</u> |
| Total Resources Expended | | <u>32,314</u> | <u>21,108</u> | <u>53,422</u> | <u>27,487</u> |
| Net movements in funds | 2 | <u>4,161</u> | <u>1,950</u> | <u>6,111</u> | <u>1,824</u> |
| Fund transferred | | <u>1,950</u> | <u>(1,950)</u> | <u>-</u> | <u>-</u> |
| Total Funds brought forward | | <u>187,644</u> | <u>-</u> | <u>187,644</u> | <u>185,820</u> |
| Total funds carried forward | | <u>193,755</u> | <u>-</u> | <u>193,755</u> | <u>187,644</u> |

This report and accounts were approved for and on behalf of Glasgow Kurdish Community Association by-



Chairman of Trustee Board

Date: 2nd January 2026

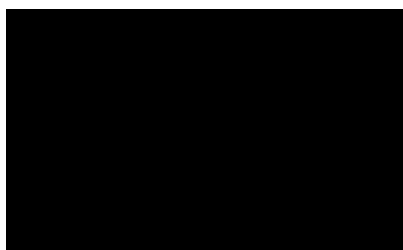
**Glasgow Kurdish Community Association
Balance Sheet
as at 13 May 2025**

| | Notes | 2025 £ | 2024 £ |
|--|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 3 | 179,660 | 179,660 |
| Current assets | | | |
| Debtors | 4 | - | - |
| Cash at bank and in hand | | <u>15,258</u> | <u>9,119</u> |
| | | 15,258 | 9,119 |
| Creditors: amounts falling due within one year | 5 | <u>(1,163)</u> | <u>(1,135)</u> |
| Net current assets | | 14,095 | 7,984 |
| Total assets less current liabilities | | <u>193,755</u> | <u>187,644</u> |
| Creditors: amounts falling due after more than one year | 7 | - | - |
| Net assets | | <u>193,755</u> | <u>187,644</u> |
| The Funds of the Charity | | | |
| Unrestricted Income Funds | 6 | 193,755 | 187,644 |
| Restricted Income Funds | 2 | - | - |
| Total Charity funds | | <u>193,755</u> | <u>187,644</u> |

This report was approved by the board of Trustees on 2 January 2026 and signed on its behalf by-

Signature:

Name of Trustee



The following notes are mandatory parts of the financial statements and reports.

Glasgow Kurdish Community Association
Notes to the Accounts
for the year ended 13 May 2025

1 Accounting policies

(a) Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)) – Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Companies Act 2006.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

Change in basis of accounting

Transition to Charities SORP (FRS 102)

During the year, the charity continued to apply the Charities SORP (FRS 102) framework, which replaced the former FRSSE 2015 standard. The transition reflects current OSCR and UK GAAP requirements for small charitable companies. This ensures compliance with the latest reporting standards and incorporates the legislative amendments introduced by the Charities (Regulation and Administration) (Scotland) Act 2023.

There have been no changes to the valuation rules or methods of accounting since the previous year, and the adoption of the updated SORP has not affected the reported surplus or closing reserves.

Changes to previous accounts

No changes have been made to accounts for previous years.

(b) Nature and purpose of funds

Funds held by the charity are classified as either restricted funds or unrestricted funds, in accordance with the Charities SORP (FRS 102).

Restricted funds are funds subject to specific conditions declared by the donor or grant-maker as to their use. Such funds may only be used for particular purposes within the wider objects of the charity, as agreed with the donor or funding body. Income and expenditure relating to restricted funds are shown separately in the Statement of Financial Activities.

Unrestricted funds are funds that may be used at the discretion of the trustees in furtherance of the general charitable purposes of the organisation. These funds are available to support the ongoing operations of the charity and to meet any future obligations.

The trustees maintain a single unrestricted fund for the day-to-day running of the charity. Any transfers between restricted and unrestricted funds are made only when authorised and where permitted under the terms of the funds and relevant legislation.

The trustees are satisfied that all funds have been applied in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and that no breaches of fund conditions have occurred during the year.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the income, the amount can be measured reliably, and receipt is probable. Income is included in the Statement of Financial Activities (SoFA) on an accruals basis, in accordance with FRS 102 Section 23 – Income.

Voluntary income and donations

Voluntary income is received by way of donations from individuals, organisations, and the wider community, and is recognised when the charity is entitled to the funds, the amount can be measured reliably, and receipt is probable.

Tax reclaims on donations and Gift Aid

Income from tax reclaims on donations is included in the accounts at the same time as the original donation to which it relates, based on the expected reclaimable amount from HM Revenue & Customs.

Grants and performance-related income

Grants are recognised as income when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably. Grants that impose performance conditions are recognised as income only when those conditions have been satisfied.

Rental income and trading activities

Income from rental and hall hire activities is recognised on a receivable basis when the service has been provided.

Donated services, facilities, and gifts in kind

Donated goods, services, and facilities are included as income at their estimated fair value when their benefit to the charity is material and quantifiable. A corresponding expense is recorded to reflect their utilisation.

Deferred income

Where income is received in advance of entitlement, it is deferred and recognised in the period to which it relates.

(d) Expenditure and liabilities

Liability recognition

Expenditure is recognised on an accruals basis as liabilities are incurred. Liabilities are recognised when there is a legal or constructive obligation committing the charity to pay out resources and the amount can be measured reliably.

All expenditure is accounted for on an accruals basis and is classified under activity headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated on a reasonable, consistent basis according to the time spent or usage of resources.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its charitable objectives, including both direct and support costs. Direct costs are those specifically attributable to an activity, while support costs include governance, administrative, and property-related costs necessary for the general running of the charity.

Grants payable

Where the charity makes grants or donations to other organisations or individuals, such grants are recognised as expenditure when a valid expectation of payment has been created. Grants with performance conditions attached are only recognised when those conditions have been met.

Support costs

Support costs include central administrative functions, staff costs, utilities, and other shared resources. These have been allocated across the activities of the charity in proportion to the related usage or staff time spent on each function.

Irrecoverable VAT is included as part of the expenditure to which it relates, as the charity is not VAT-registered.

Provisions and contingent liabilities

Provisions are made where the charity has a present obligation (legal or constructive) arising from a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be reliably estimated.

Contingent liabilities are disclosed where a possible obligation exists but cannot yet be measured with sufficient reliability or where the outcome is uncertain.

Compliance with statutory duties

All expenditure has been made in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Regulation and Administration) (Scotland) Act 2023, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(e) Charitable activities expenditures

Charitable expenditure comprises all costs incurred by the charity in carrying out its charitable objectives and delivering services to its beneficiaries. These costs include both direct costs, which can be specifically attributed to an activity, and support costs, which are necessary to sustain the day-to-day operations of the organisation.

All charitable activities expenditure is shown gross of any related income and includes all costs incurred in furthering the charity's objects, whether directly or indirectly.

Depreciation is provided on tangible fixed assets used for charitable purposes in accordance with the accounting policy set out in Note (f).

(f) Tangible fixed assets and depreciation

Tangible fixed assets for use by charity

Tangible fixed assets are capitalised when they are intended for continuing use in the charity's activities, are expected to be used for more than one year, and cost at least £500. Assets are initially recognised at cost, including all expenditure directly attributable to bringing the asset into working condition for its intended use.

All tangible fixed assets are stated at historical cost less accumulated depreciation. The freehold property is held at cost and is not depreciated, as the trustees consider that its residual value is not materially different from cost and that it has a useful life exceeding 50 years. The trustees review the property's carrying value annually for indicators of impairment in accordance with FRS 102 Section 27 (Impairment of Assets).

Stocks

Stock is valued at the lower of cost and net realisable value.

Investment

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2 Net movements in funds

| | 2025 | 2024 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | 36,475 | 29,311 |
| Restricted funds | 23,058 | - |
| Total Incoming resources | 59,533 | 29,311 |
| Unrestricted funds expent | 32,314 | |
| Restricted funds expended | 21,108 | |
| Total Resources Expended | 53,422 | 27,487 |
| Net movements in funds | 6,111 | 1,824 |

Please find a note that the charity does not have any restricted funds in the 'Financial Review' section on page 6.

3 Tangible fixed assets

| | Properties £ | Other Fixed assets £ | Total £ |
|-----------------------|-----------------|-------------------------------|------------|
| Cost | | | |
| At 14 May 2024 | 179,660 | - | 179,660 |
| Additions | - | - | - |
| At 13 May 2025 | 179,660 | - | 179,660 |
| Net book value | | | |
| At 13 May 2025 | 179,660 | - | 179,660 |
| At 13 May 2024 | 179,660 | - | 179,660 |

4 Debtors

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Other debtors | - | - |

5 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---------------------------------------|-----------|-----------|
| Accountancy fees | 240 | 240 |
| Other taxes and social security costs | - | - |
| Other creditors | 923 | 895 |
| | 1,163 | 1,135 |

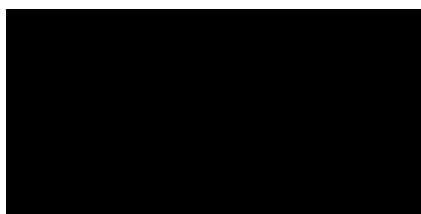
6 Funds of the Charity

| | 2025 £ | 2024 £ |
|-----------------------------|-----------|-----------|
| Total Funds brought forward | 187,644 | 185,820 |
| Net movements in funds | 6,111 | 1,824 |
| Total funds carried forward | 193,755 | 187,644 |

This report was approved by the board of Trustees on 2 January 2026 and signed on its behalf by-

Signature:

Name of Trustee



Independent examiner's report to the trustees of Glasgow Kurdish Community Association

I report on the financial statements for the year ended 13 May 2025, which are set out pages above.

Responsibilities of the trustees and the independent examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that the audit requirement under Regulation 10(1)(d) of the 2006 Regulations does not apply, and that there is no requirement in the charity's governing document or any other statutory obligation to conduct an audit. Accordingly, the accounts are subject to independent examination.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 Act (as amended) and to state whether any matters have come to my attention in connection with my examination.

Basis of Independent Examiner's Statement

I conducted my examination in accordance with Regulation 11 of the 2006 Regulations and in line with the guidance issued by the Office of the Scottish Charity Regulator (OSCR) under the amended charity law framework effective from 2024.

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 information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries. Consequently, I do not express an audit opinion on the view given by the accounts and, in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and, before finalising the report, I obtained written assurances from the trustees on all material matters.

I confirm that this report has been prepared in respect of an examination carried out under Section 44(1)(c) of the 2005 Act, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and conducted in accordance with the guidance issued by OSCR.

In the course of my examination, no matter has come to my attention:

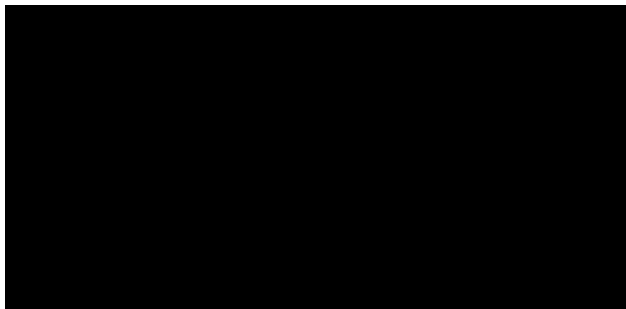
1. Which gives me reasonable cause to believe that, in any material respect, the following requirements—
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations;

And

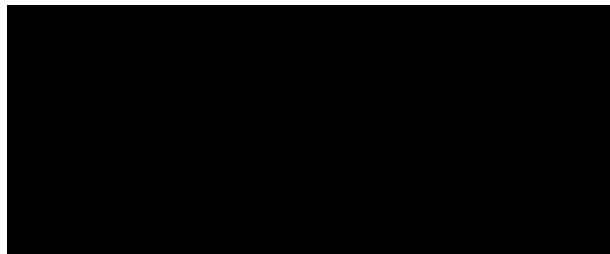
• to prepare financial statements which accord with those records and comply with Regulation 8 of the 2006 Regulations—

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



FCCA, BBA, MBA, iTax.



02/01/2026

(Stamp)

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