

REGISTERED COMPANY NUMBER: 03851759 (England and Wales)
REGISTERED CHARITY NUMBER: 1080926

Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 March 2025
for
Turkish Cypriot Community Association
(A Company Limited by Guarantee)

Alton & Co
Chartered Accountants
& Statutory Auditors
239-241 Kennington Lane
London
SE11 5QU

Turkish Cypriot Community Association

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for the year ended 31 March 2025**

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Turkish Cypriot Community Association

**Reference and Administrative Details
for the year ended 31 March 2025**

TRUSTEES	Mr N Enver - Chairman Mrs T Hadji-Filippou - Treasurer Mr S Fuat Mrs N Kamil Mr H Mustafa Mr E Baca Trustee Mr B I Cubuk Trustee Mrs G Dervish Trustee
COMPANY SECRETARY	
REGISTERED OFFICE	628-630 Green Lanes Harringey London N8 0SD
REGISTERED COMPANY NUMBER	03851759 (England and Wales)
REGISTERED CHARITY NUMBER	1080926
INDEPENDENT AUDITORS	Alton & Co Chartered Accountants & Statutory Auditors 239-241 Kennington Lane London SE11 5QU
BANK	The Co-operative Bank Plc Wood Green Branch 195 High Road, London N22 6DP

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 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 year ended 31 March 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

To serve the Turkish speaking and local community by developing and sustaining projects that meet the identified needs.

The services we provide all focus on one or more of three areas;

- o Social Care Services in elevating the quality of life for individuals and communities.
- o Creating employment and helping people regain independence, this is through working with organisations to better relationships within social care to create employment.
- o Furthering the education and growth of our youth and enabling an environment where youth can discover their strengths, pursue their aspirations and transition into adulthood equipped to navigate opportunities

Significant activities

Turkish Cypriot Community Association's (TCCA) day to day operations are fulfilling these aims by providing advice and information, social care, counselling, employment, physical wellbeing, community learning, cultural activities, outreach to housebound, community orientated room hire and training by developing projects to meet the needs of the community members. In all cases we ensure that the services are of a high standard and based on researched needs.

Our most important project is our Homecare service, which provides care for local communities within Enfield, Haringey and Hackney, we specialise in Turkish and Greek speaking elders and disabled people. This helps independent living in order to help avoid isolation and enable beneficiaries to lead independent lives. We are committed to a high standard of care therefore we train our carers through our in-house training provision, enabling the provision of fully compliant care.

The mission of the organisation is to support our community through funded and internally created projects that also provide a springboard for Turkish speaking and integrated British people to gain training and support with dignity and confidence that will ultimately result in them not requiring government benefits to survive.

The organisation promises to provide support through recognising developments within our own community. TCCA will also create fresh projects and offer to help in the most deprived corners of our community. TCCA are adaptable and using our initiative we commenced the earthquake appeal in which we collaborated with Arsenal Foundation and the Turkish Police Association. TCCA are responsive to a wide range of projects and initiatives. Our ambition is to improve lives for the short and long term and to contribute to wider society.

More recently our focus has moved towards supporting our community through Covid-19 orientated projects.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Public benefit

In setting out the objectives and planning the activities, the Trustees have given careful consideration, to complying with the duty in Section 17 of the Charities Act 2011. This report outlines how our achievements during the year have benefited the public, either directly or indirectly.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

During the financial year 2024-2025, the Turkish Cypriot Community Association (TCCA) continued to respond to the ongoing social, economic, and health challenges affecting the Turkish-speaking community. While the immediate impacts of the COVID-19 pandemic have subsided, the long-term consequences remain evident, including persistent mental health concerns, cost-of-living pressures, energy poverty, work insecurity, and continued barriers to access for vulnerable and elderly community members.

Throughout the year, TCCA consolidated its operations across its four operational locations and continued to maximize the use of its assets. The Hackney/Islington premises at 117 Green Lanes continued to generate rental income from the completed residential units, providing an important diversified income stream and strengthening the charity's long-term financial sustainability. Work also progressed in relation to the development of the premises as a community media and broadcasting hub, laying foundations for future community engagement initiatives.

TCCA continued to build upon its strong reputation as a trusted anchor organization within the Turkish-speaking community. The organization maintained its ability to respond swiftly and effectively to community needs, supported by strong partnerships with local authorities, health bodies, voluntary sector organizations, and community groups.

Financially, the organization continued to reflect the impact of planned investment decisions made in previous years, particularly in relation to property development and infrastructure improvements. These investments were made strategically to support long-term resilience, sustainability, and service expansion.

A key achievement during the period was the continued delivery of high-quality regulated care services. TCCA successfully maintained its Care Quality Commission (CQC) compliance, retaining an overall rating of GOOD, with the WELL-LED domain rated OUTSTANDING. This achievement reflects strong governance, leadership, staff training, and quality assurance processes in an increasingly demanding regulatory environment.

To support service quality, TCCA continued its role as a CACHE-accredited training centre, delivering bilingual, culturally competent training tailored to the needs of the Turkish-speaking care workforce. Additional specialist training modules were developed and delivered, particularly in areas such as infection prevention, hygiene control, safeguarding, and workforce wellbeing. Training provision continued through a blended approach utilising in-house facilities, Citation training platforms, Skills for Care resources, the Greater London Authority, and voluntary sector partners.

Community engagement remained a core priority. TCCA continued to deliver and support a wide range of initiatives including youth services, women's projects, mental health support, health screening events, advice services, and cultural activities. Strong emphasis was placed on co-production, ensuring services were shaped in partnership with beneficiaries and community stakeholders.

Staff and volunteer retention remained high during the year, reflecting the organisation's commitment to workforce wellbeing, development, and inclusion. Work also continued on organisational development and strategic planning to support growth over the medium to long term.

TCCA maintained close engagement with the Charity Commission, continuing to strengthen its legal, governance, and compliance frameworks. Policies and procedures were reviewed and updated, constitutional aims were further clarified, and the legal status and governance arrangements relating to 117 Green Lanes continued to be reviewed to ensure appropriate safeguarding of charitable assets.

MAJOR CHANGES

During the financial year 2024-2025, there were no major structural changes to the charity beyond those already referenced within this report. TCCA continued to operate from its established premises in Haringey, Enfield, and Hackney.

Citation remained the charity's appointed employment, health and safety, and HR consultants. Recruitment, contracts, and workforce policies continued to be reviewed regularly to ensure compliance with employment legislation and best practice.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

Payroll continued to be administered in-house, with pension provision remaining with NOW Pensions. Alton & Co continued as the charity's independent accountants, supporting statutory reporting and providing ongoing advice to strengthen financial controls and reporting processes.

All organisational policies and procedures were reviewed during the period to ensure they remained fit for purpose and reflective of current operations.

During this financial year our projects have been as follows:

HEMECARE

Homecare remained TCCA's principal charitable activity and largest operational service. During the year, services were delivered within a post-pandemic context, while maintaining robust infection control and safeguarding protocols to protect service users and staff.

As a charitable care provider, TCCA continued to deliver enhanced support beyond commissioned care hours. This included benefits checks, signposting, access to legal and health advice, annual hampers, wellbeing checks, gentle exercise activities, information bulletins, and access to subsidised community activities.

The Homecare service continued to be described by the CQC as "exceptionally well-led", retaining an OUTSTANDING rating for leadership. Local authority monitoring and contract compliance remained strong throughout the year.

Approximately 45 members of the Turkish-speaking community were employed through the Homecare service. Over 90% of carers either held or were working towards QCF Level 2 or 3 qualifications, with senior staff progressing to Level 4 qualifications in Health and Social Care.

All care staff completed comprehensive induction training prior to deployment, followed by mandatory refresher training including First Aid, Moving and Handling, Safeguarding, Medication, Health & Safety, Food Hygiene, and Infection Control.

TRAINING

TCCA continued to deliver CACHE-accredited qualifications and CPD training from its fully equipped training centre in Haringey. Courses ranged from Level 2 Diplomas in Health & Social Care to specialist CPD modules in culturally sensitive care and nutrition.

Funding support continued through the Workforce Development Fund (WDF), Skills for Care, and Citation Training. Training provision remained central to workforce quality, regulatory compliance, and staff retention.

CYPRUS HOUSE RESTAURANT

The Cyprus House Restaurant continued to operate successfully during the year, maintaining a 5-star hygiene rating. The restaurant provided traditional Turkish Cypriot cuisine and supported community events, private functions, and centre-based activities. Catering services continued to support hall hires, training sessions, and community gatherings.

LUNCHEON CLUB

The Luncheon Club continued to support elderly community members by providing subsidised traditional meals and opportunities for social interaction. While attendance levels had not yet returned to pre-pandemic levels, the service remained an important preventative and wellbeing-focused activity.

ROOM BOOKINGS

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

Room hire remained a significant income-generating and community engagement activity. During the year, TCCA hosted a wide range of regular and ad-hoc bookings including training, cultural activities, advice sessions, medical screenings, and community events. Approximately 80% of room hire income continued to be derived from repeat and long-term users, supporting financial stability.

MENTAL HEALTH AND WELLBEING

Mental health support remained a key priority throughout 2024-2025. TCCA delivered a combination of group-based and one-to-one interventions, supported by paid staff and volunteers. Talking therapies, wellbeing workshops, and culturally appropriate mental health activities continued to support resilience and reduce isolation.

HEALTH PROJECTS AND SCREENING

TCCA is still working with the Clinical Health Group (CCG) of Haringey, our partnership has been focusing on ensuring that Kurdish and Turkish people living within the London Borough of Haringey have a better understanding of health provision and as such empower beneficiaries to correctly use local health provision in particular Accident and Emergency, pharmacists' amenities and the services provided by their GP. This has now developed into delivering the Turkish Cypriot Workforce Project.

MEDIA PROJECT - 117 GREEN LANES

- o Preparatory works for the podcast studio were completed during 2024-2025
- o The studio has been decorated and fully set up
- o It is ready for podcast creation and digital media production
- o It will be available to customers and community organisations on an hourly rental basis
- o The project supports community engagement, digital inclusion, skills development, and income diversification

OTHER CHARITABLE ACTIVITIES

TCCA continued to provide subsidised and free access to facilities for community organisations, cultural activities, religious gatherings, and charitable events. The organisation remained committed to ensuring affordability and accessibility for the community it serves.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

Section 172(1) statement

S172(1) (A) "The likely consequences of any decision in the long term"

The Trustees understand the charity and the evolving environment in which they operate, including the challenges of navigating through the Pandemic, Brexit, earthquake and the myriad of other issues that have touched our community. Based on the charity's purpose to supply quality adult care services and other support to the vulnerable in the community by sourcing the best personnel, the Strategy set by the Trustees is intended to strengthen the Charity's position to enable it play a leading role in the supply of Care services whilst maintaining quality and promoting social responsibility. The rising standard of living of a growing UK population is likely to continue to drive demand for adult care Provision for many years to come. At the same time, changes in the customers' demand for care to be provided in their homes mean increased competition as a direct result of increasing customer choice. The long-term success of the charity is dependent on its ability to adapt to those changes and distinguish itself against the growing competition by way of maintaining quality and customer satisfaction. The Trustees also realize the importance of their activities as contributors to the health of society as they provide care services to the vulnerable freeing their loved one's time to carry on with their lives knowing their loved ones are in safe hands The renovation of the upper levels of 117Green lanes, into living units, will provide the organization with an additional income stream, in furtherance of the activities of the charity.

S172(1) (B) "The interests of the charity's employees & Volunteers"

The Trustees recognize that the charity's employees and volunteers are fundamental and core to the charity and necessary for the delivery of the Trustees' strategic ambitions. The success of the charity depends on attracting, retaining, and motivating employees. From ensuring that the business remains a responsible employer in all aspects, from pay and benefits to health and safety in the workplace environment, the trustees factor the implications of decisions on employees and the wider workforce, where relevant and feasible. Over the past 12 months we have strengthened our Training program and incorporated training provisions from Citation and NVCO, which with our in-house Cache accredited training has allowed us to ensure that employees and volunteers meet their obligations. More information on this can be found within the charity's policy for employees.

S172(1) (C) "The need to foster the charity's relationships with suppliers, customers and others"

TCCA seeks the promotion and application of certain general principles in such relationships. The ability to promote these principles effectively is an important factor in the decision to enter or remain in such relationships and this, alongside other standards, is described in the various policy statements of the charity in the Trustees Report. The Charity's Principles are reviewed by the Trustees periodically. The Trustees also review and approve the Charity's approach to suppliers, partnerships, and other stakeholders, which is set out in the Charity's Supplier Policy. The charity continuously assesses the priorities related to customers and those with whom they do business; the charity engages with stakeholders based on the outcome of those assessments.

.S172(1) (D) "The impact of the charity's operations on the community and the environment"

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

This aspect is inherent in the TCCA's Trustees' strategic ambitions, most notably in their ambitions to thrive in ensuring the well-being of the community they serve. As such, the Trustees constantly monitor their effect on the community and environment; an important goal for the Trustees is to be a benefit to both the local community and the greater environment. As such we carry out annual surveys with our members, our staff, and our users. Many of these feedback surveys are used as the backbone of what we as an organisation undertakes and used as part of our report requirements to local authorities and those that carry out our inspections.

S172(1) (E) "The desirability of the charity maintaining a reputation for high standards of business conduct"

TCCA aims to meet the needs of the community, over recent years it has maintained its GOOD rating with CQC and increased its rating for well lead to OUTSTANDING. We have also received many awards from our peers including Bridge Renewal IMPACT award. Local Authorities have formed a closed partnership without the organization and have supported us in being able to maintain high standards. The Trustees periodically review and approve clear frameworks to ensure that high standards are maintained both within and outside the businesses and the business relationships they maintain. This, complemented by the ways the Trustees are informed and monitor compliance with relevant governance standards helps ensure decisions are made meaning that the charity acts in ways that perpetually promote high standards of business conduct. The organization also received multiple awards including Third Sector Awards as "Partnership of the Year,", we were awarded once again the IMPACT Award by Bridge Renewal Trust for the project of the year, we were also awarded Haringey Hero status for our work during the pandemic.

S172(1) (F) "The need to act fairly as between members of the charity"

After weighing up all relevant factors, the trustees consider which course of action best enables the delivery of their strategies through the long term by taking into consideration the impact on stakeholders. In doing so, the Trustees attempt to balance the charity's interests and other stakeholders' interests, and this can sometimes mean that certain stakeholder interests may not be fully aligned. However, the Trustees attempt to be as fair as possible to all in this regard, there are also processes for the review of decisions and mechanisms that allow feedback from users and members as to the impact of decisions.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Achievements and performance

The TCCA Trustees recognize that they have an important role when assessing and ensuring that the desired culture is embedded in all the values, attitudes, and behaviours they demonstrate, including all the business activities and stakeholder relationships. The Trustees have established honesty, integrity, and respect for people as the charity's core values. The General Business Principles, Code of Conduct, and Code of Ethics help everyone act in line with these values and comply with relevant laws and regulations. The charity's Commitment and Policy on Health, Safety, Security, Wellbeing, Employment, and Environment and Social Performance are designed to help protect people and the environment. The Trustees strive to maintain a diverse and inclusive culture. Stakeholder engagement (including employee & and volunteers' engagement) The Trustees also recognise the important role the charity must play in society and are deeply committed to public collaboration and stakeholder engagement; this commitment is at the heart of the charity's strategic ambitions. The Trustees believe that they will only succeed by working with customers, governments, and business partners. Working together is critical, particularly at a time when society, including businesses, governments, and consumers, faces complex and challenging issues. The charity continues to build on its long track record of working with others, such as customers and suppliers; the Trustees believe that working together, and sharing knowledge and experience with others offers greater insights into their own business. The charity is controlled by its governing document, a deed of trust, and constitutes a limited charity, limited by guarantee, as defined by the Companies Act 2006. Turkish Cypriot Community Association (TCCA) is a charity limited by guarantee governed by its Memorandum and Articles of Association and is registered at the Charities Commission. The most recent administrative changes to the governing document took place on the 25 February 2021. Any Turkish Cypriot community member can become a member of the organization subject to the agreement of the management committee.

Financial review

Financial position

The results for the year and the financial position of the charity on 31 March 2025 are shown in the annexed financial statements. The Trustees continued to carefully manage resources, balancing the ongoing impact of historic investment decisions with the need to maintain high-quality service delivery. Financial controls, budgeting, and cashflow monitoring remained robust throughout the year. This year the organisation registered a deficit which was preplanned and related to activities carried out in the year and some irrecoverable debts written off.

Principal risks and uncertainties

The main risk and uncertainties facing the charity includes:

- a. Obtaining funding and Sponsorship for the charity's activities.
- b. Ability to maintain our Care Quality Commissions' CQC fully complaint status.
- c. Access to grant funds.
- d. Crises such as Covid or Earthquakes, again effecting TCCA's ability to operate.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRATEGIC REPORT

Financial and risk management objectives and policies

The management committee has conducted a review of the major risks, to which the charity is exposed to and systems have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Ability to maintain our CQC fully complaint status in an arena that places more and more requirements within the provision of care. To maintain these standards, we remain as a cache-accredited training centre that boosts new and innovative bespoke training courses.

Bad Debts

TCCA has noted that we have a high level of older debtors, this has also been raised as a concern by our auditors. To redress this, TCCA will be undertaking legal action against any debts that are over 12 months old and review any debts over 6 months. During the previous period, Debtors came down, however, we are a long way from where the organization should be. The organization continues to recover bad debts and will make a case-by-case judgment as to debtors in July 2025, once all possible options for recovery are exhausted including taking legal remedies it will only then be presented at the Feb 2026 Annual Business planning event, and a request is made that due to the debtor being deceased or debts being so old that no legal action is viable, and write off is the only possible course of action. Provision has been made for doubtful debts. This year we wrote off several bad debts, where debtors were deceased and we had a minimum chance of recovery, another reason for registering a deficit.

FUTURE PLANS

The Trustees remain committed to:

- o Strengthening financial sustainability through diversified income streams
- o Expanding community media and digital engagement
- o Enhancing health, wellbeing, and mental health provision
- o Developing services in additional local authority areas
- o Continuing governance, policy, and organisational development

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.

Any Turkish Cypriot community member can become a member of the organization subject to the agreement of the management committee. Further changes were made to our governing document on, 25 February 2021 based on a vote of members. There are further plans following a discussion held with the charities commission to completely review the governing document. Recruitment and appointment of new trustees as set in the Articles of Association, the trustees are elected by the members of the organization at the annual General Meeting and as set in the Articles of Association the chair is elected by the elected members. At the annual general meeting, one-third of the members of the management committee retire from office, and new elections are held. Following a period of office, a member of the management committee is eligible for re-election.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As set in the Articles of Association the trustees are elected by the members of the organisation at the Annual General Meeting and as set in the Articles of Association the chair is elected by the elected Members. At the annual general meeting, one-third of the members of the management committee retire from the office, and the new elections are held. Trustees are elected every two years, however, should a position become vacant, then these positions can be filled by co-opting onto the committee.

Trustee Induction and Training

TCCA trustees undergo an orientation/refresher day within the first week of being elected, due to covid this has changed slightly and is being completed online. The purpose is to brief them on legal obligations under charity and charity law, the content of the memorandum and articles of association, committee and decision-making processes and recent financial performance. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. TCCA also organizes in-house training for all trustees. It is further planned to create a trustee newsletter with updates on legislation affecting trustees and implementation of any additional changes that would ensure trustees remain compliant to any changes in legislation. All trustees complete a conflict-of-interest declaration.

Organisational structure

The Management Committee also known as the 'board of trustees' agrees on overall strategy, policies, financial conduct, and staffing requirements for the charity.

The elected Chairperson is responsible for ensuring the implementation of trustee decisions and overall policies.

Members of the charity may also take part in shaping any policy-making activity by passing resolutions at the Annual General Meeting. Responsibility for operations, payments and management matters has been delegated to the Chief Executive Officer. This is managed within a clearly understood framework of strategic control. The Board of Trustees is involved in determining corporate strategy, including setting key strategic objectives and targets, and making major decisions involving the use of financial and other resources.

The trustees can delegate responsibility for specified matters to individual members or committees of the board. Current sub-committees are Finance and Administration, Festival, Awards, Quality Assurance and policy, Property and Service Development, Staffing, Homecare, and general Management. Decisions can be taken by individual members under delegated powers. All actions are discussed and recorded in written minutes that are shared with the full board of trustees.

Trustees hold regular meetings once a month and extra meetings are held in between when necessary to review strategy, policy, and performance, to set the management plans and budgets, and for staffing matters. Additional sub-committees are formed for each project to supervise and provide guidance for further development.

Human Resources, Occupational Therapy, and Health and Safety Support are administered under a service agreement with Citation.

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All trustees undergo an orientation/refresher day within the first week of being elected. The purpose is to brief them on legal obligations under charity and charity law, the content of the memorandum and articles of association, committee and decision-making processes, the latest business plan/forecast and planned direction of the charity, and recent financial performance. During the induction day, they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events which will facilitate the undertaking of their role. TCCA also organizes in-house training for all trustees. It is further planned to create a trustee newsletter with updates on legislation affecting trustees and implantation of any additional changes that would ensure trustees remain compliant with any changes in legislation. All trustees complete a conflict-of-interest form and are enhanced DBS checked.

Engagement with suppliers, customers and others

Our relationship with our customers is key to the ongoing success of the business. The needs and expectation of customers are an integral part of our business strategy. We plan to ensure that the charity delivers services of a very high standard and complies with all safety regulations. We encourage long term relationship with our suppliers through collaboration and development of high quality supply chains.

Non trustee key management personel:

Manager Care services - N. Mustafa - responsible for care services.

Manager care Services - S. Cankaya - responsible for care services (Part time free lance)

Accounts - N. Erdinc - responsible for accounts and finance

Operations Management - S. Mehmet Ozkurtlar - responsible for all bookings made at our centres

Custodians of Properties

117 Green Lanes, London N16

1. Y Ismailoglu

2. I Mustafa

3. H Raif - (deceased)

STREAMLINED ENERGY AND CARBON REPORTING

The charity's energy consumption was below the annual threshold hence are not required to include the energy and carbon information reports in the accounts. The company has chosen as per the companies regulation 2018 not to include energy and carbon information report on its reports.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Turkish Cypriot Community Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Turkish Cypriot Community Association

Report of the Trustees for the year ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.


In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Alton & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26/01/2025 and signed on the board's behalf by:



Mr N Enver - Trustee

Report of the Independent Auditors to the Members of Turkish Cypriot Community Association

Opinion

We have audited the financial statements of Turkish Cypriot Community Association (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Members of Turkish Cypriot Community Association

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Turkish Cypriot Community Association

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework that are applicable to the charity and determined that the most significant are the Care Quality Commission, Health and Safety, GDPR regulation, building safety regulation, money laundering regulation and anti bribery regulations. We understand how the company is complying with those regulations by making enquiries of management and key personnel; we also reviewed correspondence files. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements using our general commercial and sector experience, through discussion with the directors and other management (as required by auditing standards) and from inspection of the company's regulatory and legal correspondence. We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated those identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Through these procedures, we did not become aware of actual or suspected non-compliance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Turkish Cypriot Community Association**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Altan Kemal FCA FCCA (Senior Statutory Auditor)
for and on behalf of Alton & Co
Chartered Accountants
& Statutory Auditors
239-241 Kennington Lane
London
SE11 5QU

Date: 29th January 2026

Turkish Cypriot Community Association

**Statement of Financial Activities
for the year ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	44,630	44,630	93,605
Other trading activities	3	1,281,484	-	1,281,484	1,273,559
Investment income	4	84,945	-	84,945	73,192
Total		<u>1,366,429</u>	<u>44,630</u>	<u>1,411,059</u>	<u>1,440,356</u>
EXPENDITURE ON					
Raising funds	5	228,079	-	228,079	208,331
Charitable activities					
	6				
Trips & feeding for the elderly		-	-	-	67
Festival expenses		-	-	-	23,315
General		-	-	-	7,027
Earth quake releif		-	-	-	3,850
Community organisation		-	19,730	19,730	39,051
Healthy neighbour		-	24,900	24,900	27,390
Other		1,282,296	-	1,282,296	1,149,571
Total		<u>1,510,375</u>	<u>44,630</u>	<u>1,555,005</u>	<u>1,458,602</u>
NET INCOME/(EXPENDITURE)		(143,946)	-	(143,946)	(18,246)
RECONCILIATION OF FUNDS					
Total funds brought forward		739,804	-	739,804	758,050
TOTAL FUNDS CARRIED FORWARD		<u><u>595,858</u></u>	<u><u>-</u></u>	<u><u>595,858</u></u>	<u><u>739,804</u></u>


The notes form part of these financial statements

Turkish Cypriot Community Association

**Statement of Financial Position
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	89,702	-	89,702	95,855
CURRENT ASSETS					
Debtors	13	333,185	-	333,185	457,765
Cash at bank		339,746	13,887	353,633	369,863
		672,931	13,887	686,818	827,628
CREDITORS					
Amounts falling due within one year	14	(161,609)	(13,887)	(175,496)	(168,379)
NET CURRENT ASSETS					
		511,322	-	511,322	659,249
TOTAL ASSETS LESS CURRENT LIABILITIES					
		601,024	-	601,024	755,104
CREDITORS					
Amounts falling due after more than one year	15	(5,166)	-	(5,166)	(15,300)
NET ASSETS					
		595,858	-	595,858	739,804
FUNDS					
Unrestricted funds	17			595,858	739,804
TOTAL FUNDS					
				595,858	739,804

The financial statements were approved by the Board of Trustees and authorised for issue on 26/01/2026 and were signed on its behalf by:



Mr N Enver - Trustee

The notes form part of these financial statements

Turkish Cypriot Community Association

**Statement of Cash Flows
for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(3,724)	18,453
Interest paid		(516)	(772)
		<u> </u>	<u> </u>
Net cash (used in)/provided by operating activities		(4,240)	17,681
		<u> </u>	<u> </u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,900)	-
		<u> </u>	<u> </u>
Net cash (used in)/provided by investing activities		(1,900)	-
		<u> </u>	<u> </u>
Cash flows from financing activities			
Loan repayments in year		(10,134)	(9,877)
		<u> </u>	<u> </u>
Net cash used in financing activities		(10,134)	(9,877)
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period			
		(16,274)	7,804
Cash and cash equivalents at the beginning of the reporting period	2	369,734	361,930
		<u> </u>	<u> </u>
Cash and cash equivalents at the end of the reporting period	2	353,460	369,734
		<u> </u>	<u> </u>

The notes form part of these financial statements

Turkish Cypriot Community Association

**Notes to the Statement of Cash Flows
for the year ended 31 March 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(143,946)	(18,246)
Adjustments for:		
Depreciation charges	8,053	9,500
Interest paid	516	772
Decrease in debtors	124,580	3,578
Increase in creditors	7,073	22,849
	<u> </u>	<u> </u>
Net cash (used in)/provided by operations	<u>(3,724)</u>	<u>18,453</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Notice deposits (less than 3 months)	353,633	369,863
Overdrafts included in bank loans and overdrafts falling due within one year	(173)	(129)
	<u> </u>	<u> </u>
Total cash and cash equivalents	<u>353,460</u>	<u>369,734</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank and in hand	369,863	(16,230)	353,633
Bank overdraft	(129)	(44)	(173)
	<u> </u>	<u> </u>	<u> </u>
	369,734	(16,274)	353,460
	<u> </u>	<u> </u>	<u> </u>
Debt			
Debts falling due within 1 year	(9,641)	-	(9,641)
Debts falling due after 1 year	(15,300)	10,134	(5,166)
	<u> </u>	<u> </u>	<u> </u>
	(24,941)	10,134	(14,807)
	<u> </u>	<u> </u>	<u> </u>
Total	<u>344,793</u>	<u>(6,140)</u>	<u>338,653</u>

The notes form part of these financial statements

Turkish Cypriot Community Association

Notes to the Financial Statements for the year ended 31 March 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.

The accrual model is used in recognition of grants where grants are matched against the expenditure it is compensating for or the condition for the grant has been fulfilled.

Care income is the amount derived from the provision of care services, and stated after trade discounts, other sales taxes. It is recognised when the charity obtains the right to the consideration after the service is provided.

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.

Freehold property	- 2% on cost
Short leasehold	- straight line over the life of the lease
Plant and machinery	- 25% 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.

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

In the trustees assessment of the charity's ability to continue in operational existence for the foreseeable future, they have assessed the impact of the current cost of living crises on their funding and operations. Their main source of income being the provision of care services; with enhanced safety protocols they do not expect the current cost of living crisis to significantly affect the operational ability of the charity.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Grants	44,630	93,605

Grants received, included in the above, are as follows:

	2025	2024
	£	£
All other grants	-	16,429
Festival Income	-	8,537
The Bridge Renewal Trust	32,197	54,991
Hackney CVS	10,000	-
Day-Mer, Turkish and Kurdish Community Centre	2,433	9,798
Turkiye Earthquake	-	3,850
	<u>44,630</u>	<u>93,605</u>

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

3. OTHER TRADING ACTIVITIES	2025 £	2024 £
Income - care	<u>1,281,484</u>	<u>1,273,559</u>
4. INVESTMENT INCOME	2025 £	2024 £
Rent receivable	59,100	48,507
Office room hire	<u>25,845</u>	<u>24,685</u>
	<u>84,945</u>	<u>73,192</u>
5. RAISING FUNDS		
Other trading activities	2025 £	2024 £
Bad debts	91,253	39,857
Direct care provision exps.	<u>136,826</u>	<u>168,474</u>
	<u>228,079</u>	<u>208,331</u>
6. CHARITABLE ACTIVITIES COSTS		Support costs (see note 7) £
Community organisation		19,730
Healthy neighbour		<u>24,900</u>
		<u>44,630</u>

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other resources expended	1,232,864	6,645	42,787	1,282,296
Community organisation	19,730	-	-	19,730
Healthy neighbour	24,900	-	-	24,900
	<u>1,277,494</u>	<u>6,645</u>	<u>42,787</u>	<u>1,326,926</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	5,900	4,700
Auditors' remuneration for non audit work	3,700	2,500
Depreciation - owned assets	8,053	9,500
Hire of plant and machinery	369	582
	<u>18,022</u>	<u>17,282</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,026,121	932,570
Social security costs	81,885	73,340
Other pension costs	12,662	9,824
	<u>1,120,668</u>	<u>1,015,734</u>

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

10. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2025	2024
Administration staff	9	10
Care staff	30	32
Project staff	3	2
Reception staff	2	2
	44	46
	44	46

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	93,605	93,605
Other trading activities	1,273,559	-	1,273,559
Investment income	73,192	-	73,192
	1,346,751	93,605	1,440,356
Total	1,346,751	93,605	1,440,356
EXPENDITURE ON			
Raising funds	208,331	-	208,331
Charitable activities			
Trips & feeding for the elderly	67	-	67
Festival expenses	-	23,315	23,315
General	7,027	-	7,027
Earth quake relief	-	3,850	3,850
Community organisation	-	39,051	39,051
Healthy neighbour	-	27,390	27,390
Other	1,149,571	-	1,149,571
	1,364,996	93,606	1,458,602
Total	1,364,996	93,606	1,458,602
NET INCOME/(EXPENDITURE)	(18,245)	(1)	(18,246)
RECONCILIATION OF FUNDS			
Total funds brought forward	758,050	-	758,050

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	739,805	(1)	739,804

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Plant and machinery £	Totals £
COST				
At 1 April 2024	111,545	224,378	200,865	536,788
Additions	-	-	1,900	1,900
At 31 March 2025	111,545	224,378	202,765	538,688
DEPRECIATION				
At 1 April 2024	38,748	224,378	177,807	440,933
Charge for year	1,814	-	6,239	8,053
At 31 March 2025	40,562	224,378	184,046	448,986
NET BOOK VALUE				
At 31 March 2025	70,983	-	18,719	89,702
At 31 March 2024	72,797	-	23,058	95,855

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	258,830	330,308
Rent deposit - Harringey Council	11,250	11,250
Prepayments	-	5,698
Accrued income	63,105	110,509
	333,185	457,765

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 16)	9,814	9,770
Trade creditors	20,406	30,535
Kitchen & Hall deposit	5,000	5,000
Social security and other taxes	16,227	18,576
Wages control	95,970	94,797
Pension control	5,792	2,501
Accruals and deferred income	13,887	-
Accrued expenses	8,400	7,200
	<u>175,496</u>	<u>168,379</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 16)	5,166	15,300
	<u>5,166</u>	<u>15,300</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	173	129
Bank loans	9,641	9,641
	<u>9,814</u>	<u>9,770</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	5,166	9,641
	<u>5,166</u>	<u>9,641</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	-	5,659
	<u>-</u>	<u>5,659</u>

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

17. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	739,804	(143,946)	595,858
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>739,804</u>	<u>(143,946)</u>	<u>595,858</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,366,429	(1,510,375)	(143,946)
Restricted funds			
Restricted funds	44,630	(44,630)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,411,059</u>	<u>(1,555,005)</u>	<u>(143,946)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	758,050	(18,246)	739,804
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>758,050</u>	<u>(18,246)</u>	<u>739,804</u>

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,346,751	(1,364,997)	(18,246)
Restricted funds			
Restricted funds	93,605	(93,605)	-
TOTAL FUNDS	<u>1,440,356</u>	<u>(1,458,602)</u>	<u>(18,246)</u>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	758,050	(162,192)	595,858
TOTAL FUNDS	<u>758,050</u>	<u>(162,192)</u>	<u>595,858</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,713,180	(2,875,372)	(162,192)
Restricted funds			
Restricted funds	138,235	(138,235)	-
TOTAL FUNDS	<u>2,851,415</u>	<u>(3,013,607)</u>	<u>(162,192)</u>

Turkish Cypriot Community Association

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

18. RELATED PARTY DISCLOSURES

Transactions with persons with significant influence:

Title to freehold interest in 117 Green Lanes property is held in the names of some of the trustees jointly for the charity.

19. LIMITATION OF LIABILITY

The charity is a private Limited Company by guarantee without share capital use of 'Limited' exemption.

Turkish Cypriot Community Association

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	44,630	93,605
Other trading activities		
Income - care	1,281,484	1,273,559
Investment income		
Rent receivable	59,100	48,507
Office room hire	25,845	24,685
	84,945	73,192
Total incoming resources	1,411,059	1,440,356
EXPENDITURE		
Other trading activities		
Bad debts	91,253	39,857
Direct care provision exps.	136,826	168,474
	228,079	208,331
Support costs		
Management		
Wages	1,026,121	932,570
Social security	81,885	73,340
Pensions	12,662	9,824
Hire of plant and machinery	369	582
Rent, Rates and water	35,755	28,379
Insurance	16,932	7,817
Light and heat	8,533	18,096
Telephone	6,444	4,797
Postage and stationery	5,738	2,949
Advertising	325	1,400
Legal & professional fees	10,331	16,839
Cleaning expenses	9,786	10,774
Project activities	21,101	30,471
Project meetings	-	729
Computer expenses	5,742	8,530
Repairs & renewals	6,498	15,073
Carried forward	1,248,222	1,162,170

This page does not form part of the statutory financial statements

Turkish Cypriot Community Association

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

	2025	2024
	£	£
Management		
Brought forward	1,248,222	1,162,170
Subscription & membership fee	821	476
Training	14,841	19,458
Motor & travelling cost	544	1,067
Staff welfare	5,013	6,815
Freehold property	1,814	1,814
Plant and machinery	6,239	7,686
	1,277,494	1,199,486
Finance		
Fines & penalties	-	19,168
Bank charges	669	656
Donations	5,460	4,799
Bank loan interest	516	772
	6,645	25,395
Governance costs		
Auditors' remuneration	5,900	4,700
Auditors' remuneration for non audit work	3,700	2,500
Professional and legal fees	33,187	18,190
	42,787	25,390
Total resources expended	1,555,005	1,458,602
Net expenditure	(143,946)	(18,246)

This page does not form part of the statutory financial statements