

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts v2						
Aberdeen Turkish Education and Culture Trust SCIO						
SC046326						
Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
1st	March	2024		28 th	February	2025
					(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

During my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:

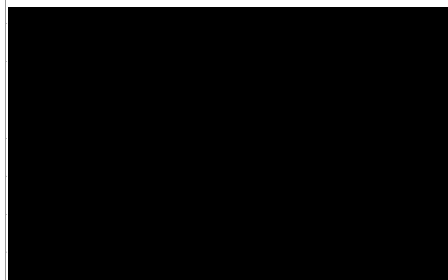
Date:

22/06/2025

Name:

Relevant professional qualification(s) or body

**(if any):
Address:**



*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Turkish Education & Culture Trust SCIO

SC046326

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	March	2024		28	February	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	16,451				16,451	7,571
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	16,451	-	-	-	16,451	7,571
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	16,451	-	-	-	16,451	7,571
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,821				13,821	8,240
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	13,821	-	-	-	13,821	8,240
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13,821	-	-	-	13,821	8,240
Net receipts / (payments)	2,630	-	-	-	2,630	(669)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,630	-	-	-	2,630	(669)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,499				1,499	2,168
	Surplus / (deficit) shown on receipts and payments account	2,630				2,630	(669)
						-	
						-	
	Cash and bank balances at end of year	4,129	-	-	-	4,129	1,499
	(Agree balances with receipts and payments account(s))						

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
Total			-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
Total			-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Total			-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		23/06/2025
		23/06/2025

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

All funds are unrestricted and used for the purposes of the charity.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1 st	March	2024	To	28 th	February	2025

Reference and administration details

Charity name
 Other names charity is known by
 Registered charity number
 Charity's principal address

Turkish Education and Culture Trust SCIO
-
SC046326
435 Great Northern Road
Aberdeen
Postcode AB24 3EH

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Single-tier SCIO Constitution
Trustee recruitment and appointment	As per constitution

Objectives and activities

Charitable purposes	<p>The organisation is established for charitable purposes only.</p> <p>The objects are:</p> <ol style="list-style-type: none"> 1) Provide advance education, promote the arts and culture of Turkey and to relieve the needs of persons of Turkish extraction. 2) The provision of educational support to the Turkish community living in Scotland. 3) The organisation of social and cultural events to contribute to the integration of the above community with Scottish society. 4) Active contribution to the cause of intercultural and interfaith dialogue.
Summary of the main activities in relation to these objects	<ul style="list-style-type: none"> • Eid Prayers (Eid Al Adha and Eid Al Fitr) • Eid Celebration Organisations • Turkish Language Lessons • Islamic Education of Turkish Children • Social Activities (breakfast programmes, dinners) • Ramadan Iftar Service

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- Improvement of Turkish Language skills of Turkish children at the Trust Centre
- Improvement of the Islamic knowledge of the Turkish students at the Trust Centre.
- Attending the 40 Hadith contest of Turkish Diyanet with two students.

Financial review

Brief statement of the charity's policy on reserves

All unrestricted funds held in bank constituted the reserves of the charity.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1


Other optional information

The trustees regret the late submission of the accounts.
The trustees intend to lodge accounts in a timely manner in the future.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Vice Chairman	Chairman
Date	22/06/2025	22/06/2025