

Minutes of the Annual Trustee Meeting

Meeting Reference: ATR 2025

Date: Friday, 24th July 2026

Time: 15:00 hrs – 17:00 hrs

Location: BKCC (656 London Road, Hounslow) & via WhatsApp Video Conference

Charity Registration Number: 1031639

1. ATTENDANCE & CONVENING

The meeting formally convened at 15:00 hrs under the chairmanship of Kamaran Shiwani. All eight (8) trustees representing Birwa Kurdish Community (BKC) and the Birwa Kurdish Community Centre (BKCC) were present, achieving full quorum. Attendance was conducted through a hybrid model, combining in-person participation at the BKCC main venue (656 London Road, Hounslow) and virtual participation via WhatsApp Video Conference.

- Present Trustees: Kamaran Shiwani (Chair), Mala Abdulsamad Amin, Mala Nawzad Sidik Salih, Dr. Abdulrahman Salih, Brother Amir, Sarteep Kader, Mamosta Omar, Emad Ahmad Mohammad.
- Apologies: None. Full attendance was confirmed.

2. ANNUAL REPORT & FINANCIAL REVIEW (2025)

The Chair, Kamaran Shiwani, formally presented the Trustees' Annual Report 2025 alongside the audited financial statements for the preceding

operational year. The board conducted a detailed section-by-section review and thorough evaluation of the organizational achievements, compliance metrics, and financial performance.

- **Key Highlights:** The report outlined steady growth in community engagement, successful religious and cultural programming, and sound financial stability despite macroeconomic cost pressures.
- **Formal Decision:** Upon full deliberation, the board unanimously voted to accept and formally approve the Trustees' Annual Report 2025 and the accompanying audited financial updates as presented.

3. GOVERNANCE & BOARD STRUCTURE

3.1 Trustee Tenure Review & Board Rotation (November 2026)

The board reviewed the foundational governance resolution established by the BKC founders on 18th October 2024, which instituted a strict two-year term of office for the sitting board of trustees. Under this mandate, the current tenure is scheduled to conclude in November 2026.

- **Discussion & Strategy:** The trustees initiated preliminary discussions regarding the upcoming governance transition. The board emphasized the necessity of a structured, transparent process for board rotation, trustee re-appointments, and potential additions of new skill sets to ensure seamless continuity and regulatory compliance.
- **Governance Action:** A dedicated governance meeting will be held in late 2026 to formalize the rotation framework. The Chair and Trustees are scheduled to prepare the detailed agenda by October 2026.

4. FINANCIAL ADMINISTRATION & TREASURY MANAGEMENT

4.1 Banking Consolidation & Operational Accounts

To streamline financial administration, lower overhead fees, and enhance regulatory compliance with charity commission standards, the trustees

reviewed the organization's multi-account structure.

- **Account Closure Decision:** The board resolved to close the standalone Association/Club account registered under the name of BKCC.
- **Restructured Account Framework:** Going forward, all financial transactions will be centralizing around a single primary account held with Barclays Bank. Operational flexibility and daily merchant card payments will be supported through secondary operational accounts with Metro Bank and SumUp Business.

4.2 Treasury Operations & Systems Training

Mala Nawzad Sidik Salih was re-confirmed in his role as Treasurer. To ensure the highest standard of financial oversight and seamless adoption of modern accounting standards, the board approved formal accounting software training for the Treasurer, to be provided directly by Account Rehan.

5. PROPERTY LEASE & FACILITIES MANAGEMENT

5.1 Centre Management Model

The board conducted an operational assessment of the facilities at 656 London Road, Hounslow. It was formally resolved that BKCC will continue with direct internal management of the centre facilities, ensuring community access and customized service delivery.

5.2 Lease Terms Adjustment & Renewal

The trustees reviewed the updated lease documentation for the premises. The start date was formally adjusted and confirmed as 1st April 2026 for a fixed term of 2 years. All legal and lease terms were reviewed and accepted by the board.

6. OPERATIONAL ROLES & COMMUNITY INITIATIVES

6.1 Youth Jumaa Management & Religious Guidance

The board reviewed the performance evaluation of the youth group following

their inaugural youth-managed Jumaa (Friday Congregational Prayer). The trustees expressed deep appreciation and high commendation for the youth team's exceptional execution, organization, and leadership skills.

- **Scheme Extension Decision:** The board unanimously agreed to extend the Youth Jumaa Management initiative through until September 2026.
- **Mentorship & Religious Guidance:** Mala Abdulsamad Amin will remain in charge of overall religious and social affairs within BKCC. He is specifically mandated to guide, mentor, and oversee the youth leaders on Fridays to ensure smooth congregation operations and theological alignment.
- **Capacity Building & Training:** Dr. Abdulrahman Salih committed to designing and leading structured youth training programs to build leadership and organizational capabilities among the youth members.

6.2 Community Advice Hub Operations

To expand community outreach and support services at BKCC, the board operationalized the Community Advice Hub lead roles:

- **Hub Lead:** Brother Amir is appointed to take the primary leadership role in overseeing day-to-day operations and advisory services at the Community Advice Hub.
- **Operational Support & Emergency Standby:** Sarteeep Kader will directly support the Tuesday Community Hub operational sessions and serve on standby for urgent operational and emergency facility needs.

6.3 Events & Community Gatherings

Mamosta Omar was formally appointed as Lead Coordinator for all future BKCC events. His scope includes planning, logistics, and execution for tailored provisions serving males, females, and general family gatherings.

7. SPECIAL STRATEGIC PROJECTS: ORPHAN SUPPORT SCHEME

The board approved the operational launch of the new Orphan Support Project

(Iraqi Kurdistan), designed to provide structured aid, educational sponsorship, and financial assistance to vulnerable orphans.

- **Project Management:** Mala Nawzad Sidik Salih and Emad Ahmad Mohammad will jointly manage and execute all operational and administrative responsibilities for the project.
- **Financial Oversight:** A dedicated, ring-fenced financial ledger and tracking system will be established in coordination with Account Rehan to ensure complete transparency and accountability in fund allocation.

8. URGENT ISSUES & COMPLIANCE ACTION ITEMS

Risk of Delayed Action: Taking a slow or reactive approach to the points below carries significant risks for both the Centre and the charity. We anticipate an upcoming audit from the Charity Commission. Failing to address these operational and financial gaps proactively could result in severe regulatory consequences and penalties. Prompt, immediate action from all trustees is required.

8.1 Trustee Policies and Safeguarding Training

- **Discussion:** It is essential for all trustees to complete their required training properly and as a matter of urgency, with a particular focus on safeguarding.
- **Reason:** This ensures the charity remains fully compliant and ready for any unannounced visits or inquiries from the Charity Commission.

8.2 Gift Aid Collection Strategy

- **Discussion:** To successfully claim Gift Aid, the charity is required to collect and securely record the names and addresses of our donors.
- **Action Item:** Trustees are kindly requested to brainstorm and share practical ideas as soon as possible on how we can efficiently gather this information.

8.3 Delegation and Segregation of Duties

- **Discussion:** We need to clearly define and organize the roles and responsibilities of the trustees to ensure smooth operations.
- **Action Item:** A clear segregation of duties must be established to avoid potential conflicts of interest. For example, the responsibility of collecting funds must be kept entirely separate from the responsibility of spending funds.

8.4 Expenses, Bookkeeping, and Cash Projects

- **Discussion:** The Centre currently has significant room for improvement regarding our bookkeeping and expense tracking. Furthermore, it was stressed that all financial activity for the cash project must be fully and accurately recorded.
- **Action Item:** Addressing these bookkeeping processes is a high priority, as clear financial records are vital to supporting the Centre's future growth and progress.

9. SUMMARY OF ACTION ITEMS & DECISIONS

- Complete mandatory safeguarding and trustee policies training | All Trustees | Urgent | Status: Pending
- Formulate Gift Aid donor info collection strategy | All Trustees | ASAP | Status: Pending
- Establish clear segregation of duties (funds collection vs. spending) | Board / Chair | Urgent | Status: Pending
- Overhaul bookkeeping and accurately record all cash project activity | Treasurer | High Priority | Status: Pending
- Continue Youth Jumaa Management scheme and mentor youth team | Youth Lead / Mala A. | Sept 2026 | Status: Approved
- Setup ring-fenced financial ledger for Orphan Support Fund | Mala N. & Account Rehan | Ongoing | Status: In Progress
- Execute closure of BKCC Association/Club bank account & consolidate with

Barclays | Treasurer (Mala N.) | Immediate | Status: Pending

- Complete formal lease agreement execution (2-year term from 01/04/2026) | Board / Chair | April 2026 | Status: Scheduled
- Prepare formal agenda for November Trustee Governance & Tenure Review | Chair & Board | Oct 2026 | Status: Scheduled

10. CONCLUSION & FORMAL APPROVAL

There being no further business, the Chair formally closed the meeting at 17:00 hrs. These minutes have been formally reviewed, approved, and signed by the Chairperson on behalf of the Board of Trustees.

10. Signatures



Chair: Kamaran Shiwani

Charity number
1031639

Birwa Kurdish Community
Trustees' Annual Report and Accounts
31 December 2025

Birwa Kurdish Community

Registered number 1031639

31 December 2025

Administrative details

Charity name Birwa Kurdish Community

Charity registration no. 1031639

Legal structure Unincorporated charitable trust,
Governed by its trust deed as amended

Principal office 656 London Road, Hounslow, TW3 1PG

Trustees
Kamaran Shiwani
(Chair) Sarteeep Kader
Abdulsamad Amin
Nawzad Sidik Salih
Farhad Abdelkarim
Dr Abdulrahman Salih
Emad Ahmad Mohammad

Bankers Barclays Bank UK PLC

Independent examiner UAN Chartered Certified Accountants
124 City Road, London, EC1V 2NX

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

The directors present their annual report, together with the financial statements of the charity, for the year ended 31 December 2025.

The report and financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the 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) – the Charities SORP (FRS 102).

1. Structure, governance and management

1.1 Governing document and legal structure

The charity is an unincorporated charitable trust, registered with the Charity Commission for England and Wales on 18 January 1994 under registration number 1031639. It was previously known as “Help the Kurds” and “Giving for the Living”. The charity is governed by its trust deed, as amended and consolidated by subsequent trustee resolutions.

1.2 Appointment, induction and training of trustees

Trustees are appointed in accordance with the charity's governing document. The board comprised seven trustees during the year. New trustees are provided with information on the charity's objects, activities and their responsibilities as charity trustees. Given the vulnerable status of many beneficiaries, enhanced DBS checks are obtained for trustees and personnel occupying regulated roles, and additional counter-terrorism vetting is obtained where relevant to the role.

1.3 Organisation and decision making

The trustees meet regularly and are responsible for the strategic direction and policy of the charity. Day-to-day operation of the community centre, the place of worship and the education and advice services is delegated to appointed managers and volunteers who report to the board. Safeguarding is a standing item on every board meeting agenda.

1.4 Related party relationships

During the year, trustees provided personal loans to the charity to help fund the acquisition of its premises. These loans are disclosed as related party transactions in the notes to the financial statements. There were no other related party transactions during the year requiring disclosure.

1.5 Risk management

The trustees have considered the principal risks and uncertainties facing the charity and are satisfied that systems are in place to monitor and manage those risks. The principal risks identified are: safeguarding of vulnerable beneficiaries, including children and adults at risk; dependence on voluntary donations to sustain activities and to service loan finance; and the responsibilities arising from ownership and upkeep of the newly acquired premises. Mitigations include the safeguarding regime set out below, active fundraising and reserve-building, and appropriate insurance and maintenance arrangements for the property.

1.6 Safeguarding

The charity operates a zero-tolerance policy towards any harm to those in its care. The Chairperson acts as Designated Safeguarding Lead. A “Rule of Two” applies to all educational and mentoring activities involving minors, requiring at least two background-checked adults to be present. Any safeguarding concern is reported to the Local Authority Designated Officer within 24 hours. Compliance and safe-staffing checks are reviewed at every board meeting.

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

2. Objectives and activities

2.1 Charitable objects

The charity's objects are the advancement of religion and the relief of need within the Kurdish and wider community, delivered through the provision of a place of worship, community facilities, education and advice, and humanitarian outreach. In furtherance of these objects the charity:

- provides support networks enabling the Kurdish diaspora and local families to participate in wider civil society and to access statutory services;
- maintains a place of worship (Masjid Al-Iman) and multi-functional community and interfaith facilities;
- delivers supplementary schooling in mathematics, English and Kurdish literacy and basic digital skills, and religious education;
- operates a free and confidential advice hub offering welfare, housing and employment support; and
- coordinates educational and humanitarian materials for marginalised children in Kurdistan.

2.2 Public benefit statement

The trustees confirm that they have had due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities. The trustees consider that the services described above provide direct public benefit to beneficiaries who would otherwise face social isolation and barriers to accessing support, and that no private benefit arises other than that which is incidental to carrying out the charity's purposes.

2.3 Volunteers

The charity relies significantly on the contribution of volunteers, who support the place of worship, the supplementary school and the advice service. The trustees are grateful for the time and commitment given by volunteers throughout the year.

3. Achievements and performance

The focus of the current year was on acquiring the charity's own premises and bringing them into use for the benefit of the local community, and the trustees are pleased to report that this was successfully accomplished. The premises in Hounslow, Greater London, were acquired at a cost of £644,630, together with the fit-out of the building with plant, machinery and equipment costing a further £95,529. Securing a permanent home gives the charity a stable base from which to deliver its place of worship, education and advice services and represents a major step towards its long-term aims.

During the year the charity continued to deliver daily and Friday congregational worship, supplementary weekend schooling and its weekday advice service.

4. Financial review

4.1 Results for the year

Total incoming resources for the year arose principally from restricted donations raised towards the acquisition of the premises, together with unrestricted donations and grants. The charity acquired its premises during the year, financed by the restricted donations raised for that purpose together with a loan from a trustee. As the donations applied towards the premises are capitalised as a fixed asset rather than charged as expenditure, the charity recorded a surplus for the year.

4.2 Financial position and fixed assets

At 31 December 2025 the charity held fixed assets comprising its premises together with plant, machinery, fixtures and equipment. Cash at bank stood at £9,598. Loans used to help fund the acquisition of the premises were outstanding at the year end, comprising interest-free loans repayable by instalments and a secure loan from a trustee, repayable on sale of the property. The premises represent the charity's principal asset.

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

4.3 Funds and reserves policy

The restricted donations were raised towards, and are represented by, the charity's premises and are therefore not available as free reserves.

The trustees' reserves policy is to build and maintain an unrestricted, liquid cash reserve equivalent to at least three months' operating costs, to be achieved by 2027. This is consistent with Charity Commission guidance, which does not set a fixed minimum but expects trustees to hold and justify a level of reserves appropriate to the charity's needs and commitments. Free reserves (unrestricted funds not tied up in fixed assets) at the year end are estimated at approximately £9,600, broadly equal to the cash held. As the charity's recurring running costs increase following occupation of the premises, the trustees will keep the target level of reserves under review.

4.4 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and, having considered the loan commitments and the charity's fundraising, continue to adopt the going concern basis in preparing the accounts.

5. Plans for future periods

With a permanent home now secured, the trustees are launching a proactive and comprehensive range of services designed to enhance the welfare, integration, and overall wellbeing of the local community. At the heart of our strategic vision is a steadfast commitment to the next generation, driven by our Youth Empowerment & Guidance program. This initiative delivers structured, intensive mentorship from primary education through to university selection, providing crucial academic support alongside dedicated guidance for troubled youth and victims of antisocial behavior. Beyond this vital youth intervention, our upcoming initiatives include an Immigration & Crisis Help project to assist vulnerable individuals, particularly those with No Recourse to Public Funds in overcoming language barriers and securing emergency shelter.

We are also establishing a Domestic Violence support group, led by a respected community figure, to offer a highly secure and confidential environment where victims can safely break the cycle of abuse. Additionally, a new Digital Literacy program, paired with English-language classes, will equip our elderly members with the skills to independently navigate online healthcare and banking, significantly reducing social isolation.

To further support families, our Special Needs Awareness project will guide parents through complex care frameworks to secure essential educational and health provisions for children with ASD, ADHD, and mental health challenges. Finally, we are establishing supplementary schooling in Kurdish, Arabic, and religious education to ensure our younger members remain deeply connected to their cultural and spiritual roots while excelling in their mainstream learning.

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

6. Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales 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 charity and of its incoming resources and application of resources for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's gross income does not exceed the statutory audit threshold and no audit is required; the financial statements for the year are subject to independent examination.

This report was approved by the board on 22 July 2026 and signed by its order.

Kamaram Shiwani

Date :

on behalf of the Board of Trustees

Birwa Kurdish Community

Independent Examiner's Report to the Trustees of Birwa Kurdish Community for the year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Birwa Kurdish Community for the year ended 31 December 2025 which comprise of Statement of Financial Activities, the Balance Sheet, and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Usman Zain FCCA
UAN Chartered Certified Accountants
124 City Road
London
EC1V 2NX

22 July 2026

Birwa Kurdish Community
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies		59,935	307,947	367,882	-
Grants		19,786	-	19,786	
Total incoming resources	2	79,721	307,947	387,668	-
Expenditure on:					
Support costs	4	(30,294)	-	(30,294)	-
Net Income		49,427	307,947	357,374	-
Transfers between funds		49,427	307,947	357,374	-
Net movement in funds		49,427	307,947	357,374	-
Reconciliation of funds:					
Total funds brought forward		-	-	-	-
Total funds carried forward		49,427	307,947	357,374	-

Birwa Kurdish Community
Balance Sheet
as at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	716,277	-
Current assets			
Cash at bank and in hand		9,598	-
Creditors: amounts falling due within one year	6	(1,501)	-
Net current assets		8,097	-
Total assets less current liabilities		724,374	-
Creditors: amounts falling due after more than one year	7	(367,000)	-
Net assets		357,374	-
The funds of the charity:			
Restricted income funds		307,947	-
Total unrestricted funds		49,427	-
Total charity funds		357,374	-

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 144 of the Charities Act 2011, and that no audit is required by the charity's governing document or by any funder.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 130 of the Charities Act 2011, and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources for the financial year, in accordance with section 132 of the Charities Act 2011.

These financial statements have been prepared in accordance with the Charities SORP (FRS 102) and FRS 102.

Kamaram Shiwani
Trustee

Approved by the board on 22 July 2026

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

Charity information

Birwa Kurdish Community is an unincorporated charitable trust registered in England and Wales (registered charity number 1031639). The address of its principal office is 656 London Road, Hounslow, TW3 1PG. The charity is governed by its trust deed, as amended.

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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) (second edition, October 2019), and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of any assets carried at fair value where applicable. The principal accounting policies adopted are set out below and have been applied consistently to all periods presented.

The financial statements are presented in sterling, which is the charity's functional currency, and amounts are rounded to the nearest pound.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised, as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met, or uncertainty exists as to whether they can be met, then the relevant income is not recognised in the year but is deferred and shown on the balance sheet as deferred income.

Donations are recognised when the charity has confirmation of both the amount and settlement date. Donations received for a specific purpose stated by the donor are recognised as restricted income and are credited to the relevant restricted fund. Gift Aid receivable is recognised at the same time as the donation to which it relates, where the entitlement conditions are met. Donated goods, facilities and services are recognised at the fair value to the charity where that value can be measured reliably; the contribution of general volunteer time is not recognised in the financial statements.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is recognised on an accruals basis and is inclusive of any irrecoverable VAT. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of advertising, events and their associated support costs.
- Expenditure on charitable activities includes the costs of projects and other charitable activities undertaken to further the purposes of the charity and their associated support costs.
- Support costs include the costs of the general running of the charity, as opposed to generating funds, service delivery and programme or project work. These comprise premises, administration and finance costs, together with governance costs such as those of independent examination, legal and professional fees on governance matters, and trustee meetings.

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure directly attributable to bringing the asset into working condition for its intended use. Land and buildings are accounted for as separable assets. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land and buildings	Not depreciated
Leasehold land and buildings	over the lease term
Plant and machinery	25% reducing balance method
Fixtures, fittings, tools and equipment	25% reducing balance method

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar.

Fund accounting

Unrestricted funds- are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose, and are available as general funds. They are applied at the discretion of the trustees in furtherance of the charity's objects.

Restricted funds- may 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.

Income and expenditure are allocated to the appropriate fund according to the basis on which the resources were received or the purpose for which they were applied. Where expenditure is incurred on activities financed by both restricted and unrestricted funds, it is apportioned on a basis consistent with the use of resources. Further detail of each material fund, together with the movements in the year and the assets and liabilities representing each fund, is disclosed in the notes to the financial statements.

Debtors

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

Creditors

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

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

Taxation

The charity is a registered charity and is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred, or is capitalised as part of the cost of the related asset where it relates to an item of tangible fixed assets.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Financial assets comprise cash at bank and in hand and other debtors. Financial liabilities comprise trade and other creditors, accruals, and loans provided by trustees.

Financial assets and liabilities are offset, with the net amount presented in the financial statements, only when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Leased assets

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

2	Income	2025	2024
		£	£
	Donations for purchase of land and building	307,947	-
	Miscellaneous donations	59,935	-
	Grants	19,786	-
		387,668	-

The total income of the charity for the period has been derived from its principal activity wholly

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

3 Employees	2025 Number	2024 Number
The average monthly number of employees (including the Trustees) during the year were:		
Management staff	<u>7</u>	<u>7</u>
	2025 £	2024 £
Wages and salaries	3,170	-
	<u>3,170</u>	<u>-</u>
The number of employees whose emoluments, pension contributions and employer's national insurance fell within the following ranges were:		
£60,000 - £69,999	-	-

The charity trustees were not paid and did not receive any other benefits from employment with the charity during the year (2024: £nil). The charity trustees were not reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

4 Support costs	2025 £	2024 £
Wages and salaries	3,170	-
Rates	533	-
Telephone and internet	565	-
Bank charges	644	-
Depreciation	23,882	-
Accountancy fees	<u>1,500</u>	<u>-</u>
	<u>30,294</u>	<u>-</u>

5 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
Additions	<u>644,630</u>	<u>95,529</u>	<u>740,159</u>
At 31 December 2025	<u>644,630</u>	<u>95,529</u>	<u>740,159</u>
Depreciation			
Charge for the year	<u>-</u>	<u>23,882</u>	<u>23,882</u>
At 31 December 2025	<u>-</u>	<u>23,882</u>	<u>23,882</u>
Net book value			
At 31 December 2025	<u>644,630</u>	<u>71,647</u>	<u>716,277</u>

The charity's freehold land and building with a carrying value of £644,630, is subject to a first legal charge in favour of a trustee as security for a loan of £320,000 see note 11 (related party transactions).

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

6	Creditors: amounts falling due within one year	2025 £	2024 £
	Other creditors	1,501	-
7	Creditors: amounts falling due after one year	2025 £	2024 £
	Trustee loans	320,000	-
	Other loans	<u>47,000</u>	<u>-</u>
		<u>367,000</u>	<u>-</u>
8	Loans	2025 £	2024 £
	Creditors include:		
	Secured loans	<u>320,000</u>	<u>-</u>

Creditors include a loan of £320,000 from a trustee, provided in connection with the acquisition of the charity's premises. Further details are given in note 11 (related party transactions).

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

10 Analysis of charitable funds

	B/fwd £	Income £	Expenditure £	C/fwd £
Analysis of unrestricted funds movement				
General funds	-	79,721	(30,294)	49,427
Analysis of restricted funds movement				
Restricted funds	-	307,947	-	307,947
	<u>-</u>	<u>387,668</u>	<u>(30,294)</u>	<u>357,374</u>

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	408,330	307,947	716,277
Cash at bank	9,598	-	9,598
Creditors	(1,501)	-	(1,501)
Trustee loans	(320,000)	-	(320,000)
Other loans	(47,000)	-	(47,000)
	<u>49,427</u>	<u>307,947</u>	<u>357,374</u>

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

11 Related party transactions

The charity trustees were not paid and did not receive any other benefits from employment with the charity during the year (2024: £nil). The charity trustees were not reimbursed expenses during the year (2024: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Loans from trustees

During the year, trustees provided interest-free, unsecured loans to the charity totalling £27,000 to assist with the acquisition of the charity's premises. The loans were provided on terms more favourable to the charity than those available from a commercial lender. The loans were repaid in full during the year and no amount was outstanding at 31 December 2025 (2024: £nil).

During the year the charity received a interest-free loan of £320,000 from Mr Kamaran Shiwani, Chair of the trustees, in connection with the acquisition of its premises at 656 London Road, Hounslow. Under the agreement, the loan is to be secured by a first legal charge over the property. The loan is repayable in full on the date the property is sold, subject to compliance with the Charities Act 2011 and to all necessary consents, including those of the Charity Commission where required, being obtained.

12 Other information

Birwa Kurdish Community is an unincorporated charitable trust registered in England and Wales (registered charity number 1031639). The address of its principal office is:

Birwa Kurdish Community
656 London Road
Hounslow
TW3 1PG

Charity number
1031639

Birwa Kurdish Community
Trustees' Annual Report and Accounts
31 December 2025

Birwa Kurdish Community

Registered number 1031639

31 December 2025

Administrative details

Charity name Birwa Kurdish Community

Charity registration no. 1031639

Legal structure Unincorporated charitable trust,
Governed by its trust deed as amended

Principal office 656 London Road, Hounslow, TW3 1PG

Trustees Kamaran Shiwani
(Chair) Sarteeep Kader
Abdulsamad Amin
Nawzad Sidik Salih
Farhad Abdelkarim
Dr Abdulrahman Salih
Emad Ahmad Mohammad

Bankers Barclays Bank UK PLC

Independent examiner UAN Chartered Certified Accountants
124 City Road, London, EC1V 2NX

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

The directors present their annual report, together with the financial statements of the charity, for the year ended 31 December 2025.

The report and financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, and the 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) – the Charities SORP (FRS 102).

1. Structure, governance and management

1.1 Governing document and legal structure

The charity is an unincorporated charitable trust, registered with the Charity Commission for England and Wales on 18 January 1994 under registration number 1031639. It was previously known as “Help the Kurds” and “Giving for the Living”. The charity is governed by its trust deed, as amended and consolidated by subsequent trustee resolutions.

1.2 Appointment, induction and training of trustees

Trustees are appointed in accordance with the charity's governing document. The board comprised seven trustees during the year. New trustees are provided with information on the charity's objects, activities and their responsibilities as charity trustees. Given the vulnerable status of many beneficiaries, enhanced DBS checks are obtained for trustees and personnel occupying regulated roles, and additional counter-terrorism vetting is obtained where relevant to the role.

1.3 Organisation and decision making

The trustees meet regularly and are responsible for the strategic direction and policy of the charity. Day-to-day operation of the community centre, the place of worship and the education and advice services is delegated to appointed managers and volunteers who report to the board. Safeguarding is a standing item on every board meeting agenda.

1.4 Related party relationships

During the year, trustees provided personal loans to the charity to help fund the acquisition of its premises. These loans are disclosed as related party transactions in the notes to the financial statements. There were no other related party transactions during the year requiring disclosure.

1.5 Risk management

The trustees have considered the principal risks and uncertainties facing the charity and are satisfied that systems are in place to monitor and manage those risks. The principal risks identified are: safeguarding of vulnerable beneficiaries, including children and adults at risk; dependence on voluntary donations to sustain activities and to service loan finance; and the responsibilities arising from ownership and upkeep of the newly acquired premises. Mitigations include the safeguarding regime set out below, active fundraising and reserve-building, and appropriate insurance and maintenance arrangements for the property.

1.6 Safeguarding

The charity operates a zero-tolerance policy towards any harm to those in its care. The Chairperson acts as Designated Safeguarding Lead. A “Rule of Two” applies to all educational and mentoring activities involving minors, requiring at least two background-checked adults to be present. Any safeguarding concern is reported to the Local Authority Designated Officer within 24 hours. Compliance and safe-staffing checks are reviewed at every board meeting.

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

2. Objectives and activities

2.1 Charitable objects

The charity's objects are the advancement of religion and the relief of need within the Kurdish and wider community, delivered through the provision of a place of worship, community facilities, education and advice, and humanitarian outreach. In furtherance of these objects the charity:

- provides support networks enabling the Kurdish diaspora and local families to participate in wider civil society and to access statutory services;
- maintains a place of worship (Masjid Al-Iman) and multi-functional community and interfaith facilities;
- delivers supplementary schooling in mathematics, English and Kurdish literacy and basic digital skills, and religious education;
- operates a free and confidential advice hub offering welfare, housing and employment support; and
- coordinates educational and humanitarian materials for marginalised children in Kurdistan.

2.2 Public benefit statement

The trustees confirm that they have had due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its activities. The trustees consider that the services described above provide direct public benefit to beneficiaries who would otherwise face social isolation and barriers to accessing support, and that no private benefit arises other than that which is incidental to carrying out the charity's purposes.

2.3 Volunteers

The charity relies significantly on the contribution of volunteers, who support the place of worship, the supplementary school and the advice service. The trustees are grateful for the time and commitment given by volunteers throughout the year.

3. Achievements and performance

The focus of the current year was on acquiring the charity's own premises and bringing them into use for the benefit of the local community, and the trustees are pleased to report that this was successfully accomplished. The premises in Hounslow, Greater London, were acquired at a cost of £644,630, together with the fit-out of the building with plant, machinery and equipment costing a further £95,529. Securing a permanent home gives the charity a stable base from which to deliver its place of worship, education and advice services and represents a major step towards its long-term aims.

During the year the charity continued to deliver daily and Friday congregational worship, supplementary weekend schooling and its weekday advice service.

4. Financial review

4.1 Results for the year

Total incoming resources for the year arose principally from restricted donations raised towards the acquisition of the premises, together with unrestricted donations and grants. The charity acquired its premises during the year, financed by the restricted donations raised for that purpose together with a loan from a trustee. As the donations applied towards the premises are capitalised as a fixed asset rather than charged as expenditure, the charity recorded a surplus for the year.

4.2 Financial position and fixed assets

At 31 December 2025 the charity held fixed assets comprising its premises together with plant, machinery, fixtures and equipment. Cash at bank stood at £9,598. Loans used to help fund the acquisition of the premises were outstanding at the year end, comprising interest-free loans repayable by instalments and a secure loan from a trustee, repayable on sale of the property. The premises represent the charity's principal asset.

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

4.3 Funds and reserves policy

The restricted donations were raised towards, and are represented by, the charity's premises and are therefore not available as free reserves.

The trustees' reserves policy is to build and maintain an unrestricted, liquid cash reserve equivalent to at least three months' operating costs, to be achieved by 2027. This is consistent with Charity Commission guidance, which does not set a fixed minimum but expects trustees to hold and justify a level of reserves appropriate to the charity's needs and commitments. Free reserves (unrestricted funds not tied up in fixed assets) at the year end are estimated at approximately £9,600, broadly equal to the cash held. As the charity's recurring running costs increase following occupation of the premises, the trustees will keep the target level of reserves under review.

4.4 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and, having considered the loan commitments and the charity's fundraising, continue to adopt the going concern basis in preparing the accounts.

5. Plans for future periods

With a permanent home now secured, the trustees are launching a proactive and comprehensive range of services designed to enhance the welfare, integration, and overall wellbeing of the local community. At the heart of our strategic vision is a steadfast commitment to the next generation, driven by our Youth Empowerment & Guidance program. This initiative delivers structured, intensive mentorship from primary education through to university selection, providing crucial academic support alongside dedicated guidance for troubled youth and victims of antisocial behavior. Beyond this vital youth intervention, our upcoming initiatives include an Immigration & Crisis Help project to assist vulnerable individuals, particularly those with No Recourse to Public Funds in overcoming language barriers and securing emergency shelter.

We are also establishing a Domestic Violence support group, led by a respected community figure, to offer a highly secure and confidential environment where victims can safely break the cycle of abuse. Additionally, a new Digital Literacy program, paired with English-language classes, will equip our elderly members with the skills to independently navigate online healthcare and banking, significantly reducing social isolation.

To further support families, our Special Needs Awareness project will guide parents through complex care frameworks to secure essential educational and health provisions for children with ASD, ADHD, and mental health challenges. Finally, we are establishing supplementary schooling in Kurdish, Arabic, and religious education to ensure our younger members remain deeply connected to their cultural and spiritual roots while excelling in their mainstream learning.

Birwa Kurdish Community

Registered number: 1031639

Trustees' Annual Report for the year ended 31 December 2025

6. Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales 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 charity and of its incoming resources and application of resources for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity's gross income does not exceed the statutory audit threshold and no audit is required; the financial statements for the year are subject to independent examination.

This report was approved by the board on 22 July 2026 and signed by its order.

Kamaram Shiwani

Date :

on behalf of the Board of Trustees

Birwa Kurdish Community

Independent Examiner's Report to the Trustees of Birwa Kurdish Community for the year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Birwa Kurdish Community for the year ended 31 December 2025 which comprise of Statement of Financial Activities, the Balance Sheet, and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Usman Zain FCCA
UAN Chartered Certified Accountants
124 City Road
London
EC1V 2NX

22 July 2026

Birwa Kurdish Community
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies		59,935	307,947	367,882	-
Grants		19,786	-	19,786	
Total incoming resources	2	79,721	307,947	387,668	-
Expenditure on:					
Support costs	4	(30,294)	-	(30,294)	-
Net Income		49,427	307,947	357,374	-
Transfers between funds		49,427	307,947	357,374	-
Net movement in funds		49,427	307,947	357,374	-
Reconciliation of funds:					
Total funds brought forward		-	-	-	-
Total funds carried forward		49,427	307,947	357,374	-

Birwa Kurdish Community
Balance Sheet
as at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	5	716,277	-
Current assets			
Cash at bank and in hand		9,598	-
Creditors: amounts falling due within one year	6	(1,501)	-
Net current assets		8,097	-
Total assets less current liabilities		724,374	-
Creditors: amounts falling due after more than one year	7	(367,000)	-
Net assets		357,374	-
The funds of the charity:			
Restricted income funds		307,947	-
Total unrestricted funds		49,427	-
Total charity funds		357,374	-

The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under section 144 of the Charities Act 2011, and that no audit is required by the charity's governing document or by any funder.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 130 of the Charities Act 2011, and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources for the financial year, in accordance with section 132 of the Charities Act 2011.

These financial statements have been prepared in accordance with the Charities SORP (FRS 102) and FRS 102.

Kamaram Shiwani
Trustee

Approved by the board on 22 July 2026

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

Charity information

Birwa Kurdish Community is an unincorporated charitable trust registered in England and Wales (registered charity number 1031639). The address of its principal office is 656 London Road, Hounslow, TW3 1PG. The charity is governed by its trust deed, as amended.

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, 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) (second edition, October 2019), and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of any assets carried at fair value where applicable. The principal accounting policies adopted are set out below and have been applied consistently to all periods presented.

The financial statements are presented in sterling, which is the charity's functional currency, and amounts are rounded to the nearest pound.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised, as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met, or uncertainty exists as to whether they can be met, then the relevant income is not recognised in the year but is deferred and shown on the balance sheet as deferred income.

Donations are recognised when the charity has confirmation of both the amount and settlement date. Donations received for a specific purpose stated by the donor are recognised as restricted income and are credited to the relevant restricted fund. Gift Aid receivable is recognised at the same time as the donation to which it relates, where the entitlement conditions are met. Donated goods, facilities and services are recognised at the fair value to the charity where that value can be measured reliably; the contribution of general volunteer time is not recognised in the financial statements.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is recognised on an accruals basis and is inclusive of any irrecoverable VAT. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of advertising, events and their associated support costs.
- Expenditure on charitable activities includes the costs of projects and other charitable activities undertaken to further the purposes of the charity and their associated support costs.
- Support costs include the costs of the general running of the charity, as opposed to generating funds, service delivery and programme or project work. These comprise premises, administration and finance costs, together with governance costs such as those of independent examination, legal and professional fees on governance matters, and trustee meetings.

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure directly attributable to bringing the asset into working condition for its intended use. Land and buildings are accounted for as separable assets. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land and buildings	Not depreciated
Leasehold land and buildings	over the lease term
Plant and machinery	25% reducing balance method
Fixtures, fittings, tools and equipment	25% reducing balance method

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar.

Fund accounting

Unrestricted funds- are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose, and are available as general funds. They are applied at the discretion of the trustees in furtherance of the charity's objects.

Restricted funds- may 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.

Income and expenditure are allocated to the appropriate fund according to the basis on which the resources were received or the purpose for which they were applied. Where expenditure is incurred on activities financed by both restricted and unrestricted funds, it is apportioned on a basis consistent with the use of resources. Further detail of each material fund, together with the movements in the year and the assets and liabilities representing each fund, is disclosed in the notes to the financial statements.

Debtors

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

Creditors

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

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

Taxation

The charity is a registered charity and is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred, or is capitalised as part of the cost of the related asset where it relates to an item of tangible fixed assets.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Financial assets comprise cash at bank and in hand and other debtors. Financial liabilities comprise trade and other creditors, accruals, and loans provided by trustees.

Financial assets and liabilities are offset, with the net amount presented in the financial statements, only when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Leased assets

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

2	Income	2025	2024
		£	£
	Donations for purchase of land and building	307,947	-
	Miscellaneous donations	59,935	-
	Grants	19,786	-
		387,668	-

The total income of the charity for the period has been derived from its principal activity wholly

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

3 Employees	2025 Number	2024 Number
The average monthly number of employees (including the Trustees) during the year were:		
Management staff	<u>7</u>	<u>7</u>
	2025 £	2024 £
Wages and salaries	3,170	-
	<u>3,170</u>	<u>-</u>
The number of employees whose emoluments, pension contributions and employer's national insurance fell within the following ranges were:		
£60,000 - £69,999	-	-

The charity trustees were not paid and did not receive any other benefits from employment with the charity during the year (2024: £nil). The charity trustees were not reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

4 Support costs	2025 £	2024 £
Wages and salaries	3,170	-
Rates	533	-
Telephone and internet	565	-
Bank charges	644	-
Depreciation	23,882	-
Accountancy fees	<u>1,500</u>	<u>-</u>
	<u>30,294</u>	<u>-</u>

5 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
Additions	<u>644,630</u>	<u>95,529</u>	<u>740,159</u>
At 31 December 2025	<u>644,630</u>	<u>95,529</u>	<u>740,159</u>
Depreciation			
Charge for the year	<u>-</u>	<u>23,882</u>	<u>23,882</u>
At 31 December 2025	<u>-</u>	<u>23,882</u>	<u>23,882</u>
Net book value			
At 31 December 2025	<u>644,630</u>	<u>71,647</u>	<u>716,277</u>

The charity's freehold land and building with a carrying value of £644,630, is subject to a first legal charge in favour of a trustee as security for a loan of £320,000 see note 11 (related party transactions).

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

6	Creditors: amounts falling due within one year	2025 £	2024 £
	Other creditors	1,501	-
7	Creditors: amounts falling due after one year	2025 £	2024 £
	Trustee loans	320,000	-
	Other loans	<u>47,000</u>	<u>-</u>
		<u>367,000</u>	<u>-</u>
8	Loans	2025 £	2024 £
	Creditors include:		
	Secured loans	<u>320,000</u>	<u>-</u>

Creditors include a loan of £320,000 from a trustee, provided in connection with the acquisition of the charity's premises. Further details are given in note 11 (related party transactions).

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

10 Analysis of charitable funds

	B/fwd £	Income £	Expenditure £	C/fwd £
Analysis of unrestricted funds movement				
General funds	-	79,721	(30,294)	49,427
Analysis of restricted funds movement				
Restricted funds	-	307,947	-	307,947
	<u>-</u>	<u>387,668</u>	<u>(30,294)</u>	<u>357,374</u>

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	408,330	307,947	716,277
Cash at bank	9,598	-	9,598
Creditors	(1,501)	-	(1,501)
Trustee loans	(320,000)	-	(320,000)
Other loans	(47,000)	-	(47,000)
	<u>49,427</u>	<u>307,947</u>	<u>357,374</u>

Birwa Kurdish Community
Notes to the Accounts
for the year ended 31 December 2025

11 Related party transactions

The charity trustees were not paid and did not receive any other benefits from employment with the charity during the year (2024: £nil). The charity trustees were not reimbursed expenses during the year (2024: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Loans from trustees

During the year, trustees provided interest-free, unsecured loans to the charity totalling £27,000 to assist with the acquisition of the charity's premises. The loans were provided on terms more favourable to the charity than those available from a commercial lender. The loans were repaid in full during the year and no amount was outstanding at 31 December 2025 (2024: £nil).

During the year the charity received a interest-free loan of £320,000 from Mr Kamaran Shiwani, Chair of the trustees, in connection with the acquisition of its premises at 656 London Road, Hounslow. Under the agreement, the loan is to be secured by a first legal charge over the property. The loan is repayable in full on the date the property is sold, subject to compliance with the Charities Act 2011 and to all necessary consents, including those of the Charity Commission where required, being obtained.

12 Other information

Birwa Kurdish Community is an unincorporated charitable trust registered in England and Wales (registered charity number 1031639). The address of its principal office is:

Birwa Kurdish Community
656 London Road
Hounslow
TW3 1PG