

HEYVA SOR A KURDISTANE / KURDISH RED MOON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

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## HEYVA SOR A KURDISTANE / KURDISH RED MOON

### LEGAL AND ADMINISTRATIVE INFORMATION

Directors

ALI COKGEZICI  
MUSTAFA HALIGUR  
MIZGIN OLMEZ

Administrative Office:

Fairfax Hall  
Portland Gardens  
London  
N4 1HU

Charity Registration Number:

1093741

Registered Company Number:

4285714

Independent Examiners:

Akademi Accountancy  
Certified Accountants  
500 White Hart Lane  
London  
N17 7NA

Bankers:

Bank of Scotland  
Branch: The Direct Business (802260)  
PO Box 17235  
Edinburgh.

## **HEYVA SOR A KURDISTANE / KURDISH RED MOON**

HEYVA SOR (PRIVATE COMPANY LIMITED BY GUARANTEE DIRECTORS' & TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their annual report together with the audited financial statements of the charity for the year ended 31 March 2024.

Structure, Governance and Management Governing document Heyva Sor is a company Limited by guarantee and is a registered charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.00

### **Recruitment & appointment of trustees**

The trustees of the company and the trustees who are also directors for the purposes of company law and under the company's Articles are known as members of the Management Committee, who served throughout the year are shown on page 1. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re elected at the Annual General Meeting.

### **Organisational structure**

The charity is organised so that the trustees meet regularly to manage its affairs. There is a co-ordinator who manages the day to day administration of the charity.

### **Risk management**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees are aware of the charity's non-reliance on funding from local government and efforts will be made to increase self generated income.

### **Section a of the Charities Act 2011**

The trustees actively review guidance issued by the Charity Commission as required by Section 4 of the Charities Act 2011, to ensure compliance with such guidance.

### **Objectives & Activities**

The charity's objects and its principal activities are to assist in improving the quality of life of Turkish and Kurdish people in England. Principle activities include; Welfare, Supporting families, General Advice, Training and other allied services to the Kurdish speaking community.

### **Development, Activities and Achievements**

The trustees consider that the charity's activities in meeting its objectives have been satisfactory during the year under review. Heyva Sor's Management Committee, staff and volunteers continue to work closely with the members of the community to preserve and enhance the identity of the Charity.

## HEYVA SOR A KURDISTANE / KURDISH RED MOON

HEYVA-SOR (PRIVATE COMPANY LIMITED BY GUARANTEE) DIRECTORS' TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

### Financial Review

Total income for the year amounted to £ 58,604 with total expenditure amounting to £ 2,061 leaving a surplus in the year of £ 56,543. Accumulated reserves at the balance sheet date amounted to £ 127,018.

### Future Developments

Fundraising for the year 2023/24 has been actively looked into for the charities core activities and the aim of the trustees is further assist in the improvement of the quality of life of the Kurdish people in England.

### Responsibilities of Trustees

The trustees are required by company law to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which 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 Companies Act 2006. 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.

### Trustee members

The trustees who are directors for the purpose of company law who have served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and
- as the directors of the company we have taken all steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's independent are aware of that information.

### Independent examiners

Akademi Accountancy was appointed as the charitable company's independent examiners at the last Annual General Meeting and has expressed their willingness to continue in that capacity.

### Approval

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in May 2008) and in accordance with the Provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved on behalf of the trustees on 3 April 2025 and signed on its behalf.

ALI GOKGEZICI  
Director/Secretary

## HEYVA SOR A KURDISTANE / KURDISH RED MOON

### INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Report to the trustees of Heyva Sor A Kurdistan / Kurdish Red Moon on the accounts of the charity for the year ended 31 March 2024 set out on pages 5-6-7-8-9

#### **Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Date: 03/04/2025

Akademi Accountancy  
Certified Accountants

500 White Hart Lane  
London  
N17 7NA

# HEYVA SOR A KURDISTANE / KURDISH RED MOON

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
NOTES				
<b>INCOMING RESOURCES</b>				
Grants	-	-	-	-
Subscriptions and donations	58,604	-	58,604	50,838
Fundraising	-	-	-	-
Interest	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<b>58,604</b>	<b>-</b>	<b>50,838</b>	<b>50,838</b>
<b>RESOURCES EXPENDED</b>				
Charitable expenses	2,061	-	2,061	1,845
Management and administration	2 -	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>	<b>2,061</b>	<b>-</b>	<b>2,061</b>	<b>1,845</b>
<b>NET INCOMING RESOURCES/ (RESOURCES EXPENDED)</b>	<b>56,543</b>	<b>-</b>	<b>56,543</b>	<b>48,993</b>
<b>TOTAL FUNDS B/F</b>	<b>70,475</b>	<b>-</b>	<b>70,475</b>	<b>21,482</b>
<b>TOTAL FUNDS C/F</b>	<b>127,018</b>	<b>-</b>	<b>127,018</b>	<b>70,475</b>

There were no recognised gains or losses for 2023 or 2024 other than those in the Statement of Financial Activities.

The attached notes form part of these financial statements

## HEYVA SOR A KURDISTANE / KURDISH RED MOON

### BALANCE SHEET AS AT 31 MARCH 2024

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets		1,438	1,913
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		125,580	68,562
<b>TOTAL NET ASSETS</b>		<b>127,018</b>	<b>70,475</b>
<b>FUNDED BY:</b>			
Funds brought forward		70,475	21,482
Surplus/Deficit for the financial year		56,543	48,993
<b>TOTAL FUNDS C/F</b>		<b>127,018</b>	<b>70,475</b>

Approved by the Management Committee and signed on its' behalf.

Date: 03/04/2025

Ali Gokgezici  
Director/Secretary



## HEYVA SOR A KURDISTANE / KURDISH RED MOON

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### Accounting Convention

The financial statements are prepared under the historic cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Incoming Resources

Sundry incomes are accounted for as received by the organisation. All other income is accounted for in an accruals basis. No permanent endowments have been received in the year.

##### Resources Expended

Expenditure is accounted for 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 has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipments, Fixtures & Fittings	20% reducing balance
Motor vehicles	25% reducing balance

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

Value Added Tax is not recoverable by the organisation, and as such is included in the relevant costs in the Statement of Financial Activities.

##### Management and Administrative Expenditure

Expenditure on management and administration of the organisation includes all expenditure not directly related to the charitable activities or fund-raising ventures.

This includes office running costs and accountancy fees.

## HEYVA SOR A KURDISTANE / KURDISH RED MOON

### DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

#### INCOME

	£	£
Subscriptions and donations	58,604	
		<u>58,604</u>

#### EXPENDITURE

Charitable expenditure	1,123	
Travel	443	
Depreciation	475	
Motor Expenses	20	
		<u>2,061</u>

#### EXCESS INCOME OVER EXPENDITURE

56,543

## **HEYVA SOR A KURDISTANE / KURDISH RED MOON**

### **Accountants' Report to the Directors/Trustees of Heyva Sor a Kurdistan / Kurdish Red Moon For the Year Ended 31 March 2024**

As described on page 2 of this report you are responsible for the preparation of the accounts for the year ended 31 March 2024 in accordance with applicable law and regulations. You are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

In accordance with instruction given to us, we have compiled these unaudited accounts in order to assist you to fulfil your statutory responsibilities, from accounting records and information and explanations supplied to us, we report that they are in accordance with therewith.

Date: 03/04/2025

Akademi Accountancy  
500 White Hart Lane  
London  
N17 7NA

# Heyva Sor Charity Shop Business Plan

## Executive Summary

Heyva Sor Charity Shop, an initiative of the Kurdish Red Moon Association, aims to provide humanitarian aid and support to vulnerable communities, particularly in Kurdistan and its surroundings. Our mission is grounded in promoting cultural interaction, community empowerment, and a spirit of cooperation. Through our unique services and events, we strive to create a sustainable impact and strengthen community ties.

- **Second-Hand Product Sales:** Promoting sustainable consumption by offering a variety of second-hand items, including clothing, household goods, and furniture at affordable prices.
- **Gift Product Sales:** Providing unique, culturally inspired gift items that celebrate Kurdish culture, making them ideal for special occasions and community events.
- **National and Cultural Clothing Sales:** Increasing cultural pride and awareness within the community by offering access to traditional Kurdish garments.
- **Furniture and Book Sales:** Supporting the community with affordable furniture and books that reflect diverse cultures.
- **Donation Events:** Organizing various community events, fairs, and workshops to raise awareness and funds.

## Goals and Objectives

- **Enhancing Cultural Interaction:** We aim to preserve and promote Kurdish culture by selling cultural garments and gift items, thereby encouraging cultural exchange within the community.
- **Supporting the Local Community:** By selling affordable clothing and furniture, we strive to provide economically accessible products to families in the region, particularly those facing financial difficulties.
- **Raising Awareness:** By selling products related to Kurdish culture, we aim to promote awareness of the richness and diversity of Kurdish heritage to a wider audience.
- **Increasing the Spirit of Cooperation:** Through volunteer projects and social responsibility campaigns, we seek to strengthen solidarity among community members. We aim to organize regular donation events and awareness campaigns to promote a culture of mutual aid.
- **Promoting Recycling:** By encouraging the sale of second-hand items, we aim to reduce waste production and increase environmental awareness. We support recycling and aim to promote sustainable consumption habits, fostering an environmentally conscious approach within our community.

## Market Analysis

Our target market consists of Middle Eastern communities linked to Mesopotamia and individuals interested in Kurdish culture. This market encompasses not only the Kurdish diaspora but also a broader community that values cultural diversity and social responsibility. Heyva Sor Charity Shop aims to address the needs of this audience, promoting Kurdish culture while providing social and economic support to local communities. Our target audience includes individuals not only seeking financial assistance but also those wanting to engage in cultural events and contribute to societal awareness. Thus, the products we offer and the events we organize will be designed to reflect this diversity.

## Competition Analysis

While there are existing charity shops in the area, none specifically focus on Kurdish culture. This unique positioning differentiates us and presents the potential to attract a loyal customer base that appreciates our mission. In an industry primarily focused on general second-hand sales, Heyva Sor Charity Shop fills a gap by offering products that reflect Kurdish culture and traditions. We target both local community members and visitors interested in our cultural heritage with products such as traditional clothing, handicrafts, and gift items. Additionally, we plan to enhance our competitive advantage by establishing deeper relationships with our community through social responsibility projects and volunteer activities. This strategic approach aims to create a societal impact and establish a sustainable business model beyond mere financial gain.

## **Donor Relations**

### **Target Donors:**

- Local Kurdish community and diaspora
- Friends and supporters of Kurdish culture
- Individuals interested in Middle Eastern cultures
- Philanthropists in the area

### **Engagement Strategies:**

- Promoting our shop at community events, cultural festivals, and local markets to generate support and awareness.
- Developing relationships with potential donors through one-on-one communication.

### **Special Events:**

- Organizing themed discount days and cultural celebrations to engage the community further.
- Conducting donation campaigns around significant days and holidays to enhance participation.

## **Operational Plan**

**Location:** Our shop will be situated in North London, particularly in the Enfield area, where our target community resides in significant numbers.

**Operating Hours:** 09:00 AM - 06:00 PM, ensuring sufficient time for community members to visit.

**Staffing:** The shop will primarily be operated by volunteers, fostering community involvement and a sense of ownership.

## **Conclusion**

Heyva Sor Charity Shop is committed not only to providing support to those in need but also to enriching the cultural landscape of our community. With our determination to create a sustainable impact and foster a spirit of cooperation, we aim to make meaningful contributions to our community. By engaging our community in meaningful ways, we hope to build a brighter future for all.

## **THE CHILDREN PROJECT**

Children suffer the most from wars worldwide. Since its inception, Heyva Sor a Kurdistanê e.V. has been providing assistance to war victims and orphaned children. According to the conditions of this project, assistance is provided to children until they are able to earn their own livelihood. In addition, poor families are assisted in educating their children. Tens of

thousands of children in Kurdistan have become orphans and homeless due to wars and attacks.

Children are known as the most vulnerable group that are subjected to conflicts and wars. According to reports released by UNICEF (the United Nations Children's Fund) one in four children are living in the countries that undergo poverty, natural disasters and conflicts; 535 millions of children have no access to healthcare, education, food and protection. Furthermore, various studies conducted by non- governmental organizations reveal that 140 millions of children have lost their parents due to war and natural disasters, and these children had no more option rather than dealing with challenges on their own.

Kurdistan has long been faced with various conflicts, wars, and also natural disasters which result in children to be exposed by a number of challenges including psychological traumas. The purpose of this project is to meet the needs of those children who lack the basic needs in education, finance, psycho- social care until they become self-sufficient individuals.

This process is conducted by local committees that are entitled to involve in the process of identification of children in need following their appeals to our institutions in the North Kurdistan (Turkey's Kurdistan). The Board makes the final decision on whether the applicant is eligible for financial support after careful consideration of the application.

Financial support in the amount of 100 Euros is deposited each month into the bank account of the caregiver of the children listed as eligible. We deposit 300 euros every three months in order to reduce money transaction costs. Heyva Sor a Kurdistanê e.V. currently supports 812 children regularly.

In principle, financial assistance is stopped in two ways: when the child enters a job after graduation or when their caregivers have better economic conditions. The board reviews this process following the examination the local committee conducts every year.

### **Earthquake Solidarity**

After the earthquake in Turkey, we started the solidarity campaign. Donations was collected by contacting everyone by social media channels and online advertisings. Our volunteers collected donations during events as well.

### **Sister Family Project for Earthquake Victims**

As you know, the earthquake that occurred on February 6 in Kurdistan, Turkey, and Syria has caused massive destruction and suffering. According to official data, more than 60,000 people have lost their lives, hundreds of thousands have been injured, and millions have been left homeless. Earthquake victims are struggling to survive under harsh conditions.

For this reason, our aid organization has launched the **Sister Family Project** for earthquake victims.

Let us fulfill the hopes and expectations of those in need, heal their wounds, and not leave them condemned to this heartbreaking situation.

The purpose of our **Sister Family Project** is to build relationships between families affected by the earthquake who have no one to care for them and are in need of assistance, and

families who wish to help. The project aims to connect them and ensure that support is provided within the framework of brotherhood and solidarity.

By participating in this project, you can **adopt a needy family in Kurdistan** and support them.