

**CHARITY REGISTRATION NUMBER 1105781**  
**KIND AID INTERNATIONAL**

**FINANCIAL STATEMENTS**  
**31 MARCH 2024**

# **KIND AID INTERNATIONAL**

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# **KIND AID INTERNATIONAL**

## **TRUSTEES ANNUAL REPORT PERIOD TO 31 MARCH 2024**

The Trustees have pleasure in presenting their report and the unaudited financial statements of the Charity for the period to 31 MARCH 2024.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** KIND AID INTERNATIONAL

**CHARITY REGISTRATION number** 1105781

**Registered office:** 13 St. Dunstons Road, HOUNSLOW, London, TW4 7QN

#### **THE Trustees**

The Trustees who served the charity during the period were as follows:

Dr Mohammad Salih Mustafa

Mr Mohammad Jalal Mohammad

Mr Jalal Ghafur

Mr Nawzad Jabar

Mr Sereng Kadir (served until 02/07/2023)

Mr Shukri Hamweis (served until 17/03/2024)

Dr Zana Ameen (served until 02/07/2023)

Mr Lukman Mahdy (served until 02/07/2023)

Dr Ali Al-Quradaghi (served until 29/07/2023)

#### **Independent Examiners**

Fusion Accounting Ltd

398A East Park Road, Leicester, LE5 5HH

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

KIND AID INTERNATIONAL is a charitable trust governed by its trust deed executed on 16 August 2004 as amended by supplemental deed dated 30 December 2009 as amended on 14 April 2019 and the trust was registered with the charity commission on the 07<sup>th</sup> of September 2004.

### **OBJECTIVES AND ACTIVITIES**

The objectives of the organisation, as set out in its governing document are:

1. The relief of poverty, sickness and distress of orphaned children, widows, and other vulnerable adults by the provision of a sponsorship scheme.
2. The relief of unemployment by the provision of vocational training and education amongst asylum seekers and refugees.
3. The relief of poverty, sickness and distress by the provision of humanitarian aid.
4. The advancement of education of the public in the kurdish language, art, literature and cultural heritage.

The charity aims to support the basic needs of orphans, widows, refugees, asylum seekers and poor persons, primarily of Kurdish origin so that they relieve their hardship and poverty and reduce their social and economic exclusion.

**KIND AID INTERNATIONAL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2024**

**ACHIEVEMENTS AND PERFORMANCE**

During the year, the Charity was only able to undertake some activities to support the needs of local Kurdish community. The work was affected by a dispute among trustees, some of whom had a conflict of interest with another entity which impacted in unauthorised decisions and lack of access to facilities of the charity in part of the year. This resulted in governance issues and operational difficulties.

**PUBLIC BENEFIT STATEMENT**

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities undertaken during part of the year did benefit the public and will further deliver public benefit after the dispute is resolved.

**GRANT MAKING POLICY**

The charity did not give grants during this period and this was suspended until resolution of the dispute.

**FINANCIAL REVIEW**

KIND AID INTERNATIONAL had secured funds for their activities totalling £34,589 (2023: £87,951) during the year. During the year, the charity was able to deliver projects and had a total expenditure of £22,518 (2023: £99,743). This generated a surplus of £12,071 which was added to prior year reserves. The charity had reserves of £1,014,329 at the end of the year, including the property asset, of which the charity intends to retain £5,000 for administration costs.

**PLANS FOR FUTURE PERIODS**

Future plans are to continue efforts to resolve dispute and carry on activities for the beneficiaries.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

**KIND AID INTERNATIONAL**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 31 MARCH 2024**

The trustees are responsible for keeping proper accounting records that 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 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**APPROVAL**

The report was approved by the Trustees on

31/3/25

And signed on their behalf by

A large, bold, handwritten signature in black ink, appearing to be 'Dr. Mohammad Salih Mustafa', written over a horizontal line.

Dr MOHAMMAD SALIH MUSTAFA  
Chairman

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIND AID INTERNATIONAL**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31<sup>st</sup> March 2024.

## **Responsibilities and basis of report**

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 sufficient for external scrutiny.

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**

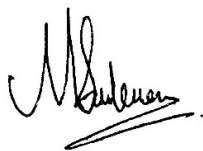
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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 accounts to be reached.



M Suleman  
Principal Accountant  
Fusion Accounting Ltd, 398A east Park Road Leicester LE5 5HH

31/03/2026

# KIND AID INTERNATIONAL

## STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 24	Total 31 Mar 23
	Note	£	£	£	£
<b>INCOME from</b>					
donations and legacies	2	22,603	11,986	34,589	87,951
charitable activities					
other trading activity					
Investment income					
Other income					
<b>Total</b>		<b>22,603</b>	<b>11,986</b>	<b>34,589</b>	<b>87,951</b>
<b>EXPENDITURE</b>					
on raising funds		-	-	-	-
charitable activities	3	13,460	9,058	22,518	99,743
other expenditure		-	-	-	-
<b>Total</b>		<b>13,460</b>	<b>9,058</b>	<b>22,518</b>	<b>99,743</b>
Net Income before Tax		9,143	2,928	12,071	(11,792)
Tax payable		-	-	-	-
Net income after Tax		9,143	2,928	12,071	(11,792)
Net gains/losses on assets					
<b>NET INCOME</b>		<b>9,143</b>	<b>2,928</b>	<b>12,071</b>	<b>(11,792)</b>
Transfers between funds					
		-	-	-	-
Net movement in funds					
		-	-	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		180,045	822,212	1,002,257	1,014,049
<b>Total funds carried forward</b>		<b>189,188</b>	<b>825,140</b>	<b>1,014,328</b>	<b>1,002,257</b>

# KIND AID INTERNATIONAL

## BALANCE SHEET PERIOD TO 31 MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds Period to 31 Mar 24	Total 31 Mar 23
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets – Property		31,418	840,267	871,685	871,685
<b>CURRENT ASSETS</b>					
Cash in hand and bank		33,230	112,645	145,875	131,352
<b>Total</b>		<b>33,230</b>	<b>112,645</b>	<b>145,875</b>	<b>131,352</b>
<b>LIABILITIES</b>					
Creditors falling due within one year	5	750	2,482	3,232	
Net current assets				142,643	130,572
Total assets less current liabilities				142,643	130,572
<b>Total Net Assets</b>				<b>1,014,328</b>	<b>1,002,257</b>
<b>The funds of the charity</b>					
Unrestricted funds				189,188	180,045
Restricted funds				825,140	822,212
<b>Total</b>				<b>1,014,328</b>	<b>1,002,257</b>

These accounts were approved by the Trustees on  
and are signed on their behalf by:

  
Dr MOHAMMAD SALEH MUSTAFA  
Chairman

CHARITY REGISTRATION Number: 1105781



**KIND AID INTERNATIONAL  
NOTES TO THE FINANCIAL STATEMENTS  
PERIOD TO 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**a) Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The new accounting policies are relevant to the size and nature of the charity's income for the period.

The change in accounting policy has only resulted in minor non-material differences arising. As such no requirement to restate prior or current year figures has arisen.

The charity constitutes a public benefit entity as defined by FRS 102.

**b) Fund accounting**

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

**c) Incoming resources**

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**d) Resources expended**

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**KIND AID INTERNATIONAL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**PERIOD TO 31 MARCH 2024**

**2. DONATION & LEGACIES – BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	<i>Total</i> <i>2023</i>
	£	£	£	£
<b>Donations</b>				
Donations	22,603	11,986	34,589	85,463
Grants	-	-	-	2,488
<b>Total</b>	<b>22,603</b>	<b>11,986</b>	<b>34,589</b>	<b>87,951</b>

**3. EXPENDITURE – Charitable Activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Staff Costs	9,498	-	9,498
Legal Costs	-	9,058	9,058
Utility Costs	2,759	-	2,759
Water Rates	207	-	207
Sundry Costs	246	-	246
<b>Subtotal</b>	<b>12,710</b>	<b>9,058</b>	<b>21,768</b>
<b>Governance Costs</b>			
Accountancy Fees	750	-	750
	<u>750</u>	<u>-</u>	<u>750</u>
<b>TOTAL</b>	<b>13,460</b>	<b>9,058</b>	<b>22,518</b>

**4. Staff Disclosures**

Total number of staff employed during the period is 2. No staff received remuneration above £60,000

**5. LIABILITIES: Amounts falling due within one year**

	£
<b>Trade creditors</b>	
Accountancy & Examination Fees for 2024	750
J Ghafur Loan	750
M Jalal Loan	1,732
	====
<b>TOTAL</b>	<b>3,232</b>

**6. CONNECTED PARTY TRANSACTIONS**

There were no payments made to any trustee or connected person during the period for any remuneration or expenses.