

Charity registration number: 1174562

Yezidi Emergency Support (Y.E.S)

(A charitable incorporated organisation)

Annual Report and Unaudited but Independently Examined Accounts

for the year ended 31 August 2022

Yezidi Emergency Support

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Yezidi Emergency Support

Reference and Administrative Details

Charity name	Yezidi Emergency Support
Charity registration number	1174562
Principal office	Bostrase House Millpool Goldsithney Penzance Cornwall TR20 9JG
Registered office	Bostrase House Millpool Goldsithney Penzance Cornwall TR20 9JG
Trustees	Karen Morris Nancy Isaacs Anne Norona
Bankers	Lloyds Bank Ltd 180-182 High Street Walthamstow London E17 7JH
Independent Examiner	Ian Moseley MAAT Ian Moseley Accountancy Services 18 Gyllyngvase Terrace Falmouth Cornwall TR11 4DL

Yezidi Emergency Support

Trustees' Report

The trustees present their annual report and the financial statements of Yezidi Emergency Support (Y.E.S) for the year ended 31st Aug 2022.

The accounts comply with the Charities Act 2011, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102) effective on 1st January 2015.

Structure, governance and management:

At present there are three trustees of Y.E.S and this seems appropriate for our charity at present. All our trustees are local to each other and this facilitates discussion and collaboration. All team members of Y.E.S are fully committed to providing their time voluntarily as we believe very strongly in our cause and wish to give our time altruistically.

There are three trustees and two operational executives of Y.E.S and decisions are made in group discussions, online in co-ordination with our team in Iraq, with verification of cases and projects concluded by vigilant visitation together with photographic and written documentation.

We allocate aid to vulnerable families and survivors of ISIS captivity in accordance with best practice and working closely with other NGOs and officials on the ground. We diligently follow up cases and our team relay information back to the trustees and volunteers accordingly.

Governing Document:

The governing document is the articles of association that follows the charity commission foundation model. It was last updated on 12th July 2017.

Recruitment and induction of trustees:

Initial recruitment was conducted by liaising with fellow professionals and humanitarians who became aware of the plight of Yezidis and who wished to become involved. The candidates were chosen according to their suitability and ability.

Organisation Operational Executives:

Anne Norona:

Anne is founder of YES and a registered general nurse specialising in intensive care and tropical diseases, Anne spent time in a hospital in Haiti as a volunteer paediatric nurse for the poor between 1998 and 2000 before becoming a mother to her son. In November 2015, in response to the refugee crisis hitting the shores of Greece, Anne became the main recruiter of volunteer medics on Lesbos until the borders closed in 2016. Volunteering in both Lesbos and Idomeni, Anne became close to the Yezidi refugees fleeing the ongoing genocide of their people.

In December 2016 she began YES in response to the desperate need of displaced Yezidi people in Iraq. Working closely with Yezidi doctors and key workers in Iraq, Anne has managed to establish a

Yezidi Emergency Support

Trustees' Report

Organisation Operational Executives: (continued)

Anne Norona:

wide network of contacts both in Iraq and internationally. "I've always held strong humanitarian beliefs and thankfully now have the opportunity to make a difference and to help the Yezidi people, one of the most persecuted yet gentle people I have ever had the good fortune to meet. I will do all I can to support and help them and hope to alleviate at least a little of the suffering so many of them have to endure through no fault of their own – just because they are Yezidi." Anne was born and lives in Cornwall, England and is the mother of one son.

Samir D. Johna, MD, MACM, FACS, FICS:

It is with pride and honour that I accept the generous invitation to serve on the Yezidi Emergency Support (Y.E.S.) Board of Directors. Being a survivor and a first-generation immigrant of the Assyrian and Christian minority, I can relate to the amount of devastation that Iraqi minorities are subjected to on a daily basis. In every political conflict, minorities are the first victims and the most devastated. Without the love and generosity of groups like YES, there is no hope in sight for them. It is impressive how much YES has achieved in such a short time and with so little in hand. I am excited to join YES because I know that together we can deliver. We can bring the smiles back to the faces of those in need, sorrow, and sickness. With 20 years' experience in charity work, I can bring to the table a new perspective. No work of kindness by any person is too small: everyone counts. To the world you might be one person, but to one person, you might just be the world. We are blessed.

UK TRUSTEES:

Anne Norona:

As shown above Anne is the founder of Y.E.S and gives her time on a voluntary basis for both her trustee and executive roles within the organisation.

Karen Morris:

Karen Morris has worked as nurse for 35 years. She has known Anne Norona since they worked as colleagues in the same GP practice 18 years ago. She now works as a specialist nurse prescriber at a GP surgery in Cornwall and for Brook charity providing wellbeing and sexual health support for young people. Karen says "I feel passionately about the Yezidi people, one of the world's most endangered ethnic minorities and want to play a key role in raising awareness of their plight and contribute to alleviating their suffering in any capacity within my capabilities."

Nancy Isaacs:

Nancy is a linguistics graduate who works in special needs and is the mother of three sons. She has been concerned about the humanitarian crisis caused by war and ISIS for some time. Nancy has a keen interest in ethnic minority groups and religions and is very concerned for the Yezidi people and wishes to help in any way that she can. After attending several events about the Yezidis, including a talk by Anne Norona, Nancy was motivated to get involved, raise awareness of this much-persecuted minority and help Yezidis in need.

Yezidi Emergency Support

Trustees' Report

TEAM IN IRAQ:

Baderkhan Kassim

Baderkhan Kassim is our team leader and was the first member of YES. He has worked as a volunteer with Anne Norona to help the poorest since December 2016. He was a former translator in the US army for ten years and has excellent linguistic skills. Since leaving the army he has worked as a medical technician for Taqa Atrush B.V, as an oil rig site interpreter and labour supervisor at Taqa, as HSE assistant at BGP Seismic, and for NGOs in Kurdistan and Iraq. Baderkhan's main incentive for working as a humanitarian is "To put a smile on the face of children, it is all I want...to make children happy." Born in Sinjar, Baderkhan became displaced after the ISIS attack in 2014 and lives outside an IDP camp in Kurdistan.

Khairi Aezdeen:

Khairi has exceptional experience working as both a translator in the US army and with numerous NGOs, including working as citizenship ambassador for PAX and team leader at UPP. His knowledge of the situation surrounding the IDP camps makes him an invaluable member of the team. Always ready to come up with a solution for every problem, Khairi works tirelessly to help his people because he believes that it is the right thing to do. Khairi knows everyone and is an endless source of contacts. Born in Sinjar, Khairi became displaced after the ISIS attack in 2014, and lives with his family in an IDP camp in Kurdistan.

We want to acknowledge all members of the Y.E.S team who are not visible on this page, but without whom we could not operate.

Risk management

The trustees are aware of the risks arising from their activities and particularly due to the area in which they are working. A risk policy has been determined and the risk register is being updated on a regular basis.

Objectives for the year 2021/22:

As Coronavirus continues to restrict movement and the provision of aid throughout Iraq this year has again been a challenging one. Our greatest focus has been to safely support our ongoing educational projects whilst respecting Iraq's coronavirus protocols and to assist in opening new Child Friendly Spaces in recently re-occupied areas of the Sinjar region of Iraq.

In this period we have been able to open a new school facility in Tal Banat , Sinjar in compliance with local COVID rules and restrictions. The school supports the newly populated region once so devastated by ISIS in 2014. Between 80 and 130 children have attended in a facility of learning which they would not otherwise have had. As well as this it has provided valuable job opportunities for teachers. We are fortunate to also have the support of other small NGO's who work alongside with us to provide vital services for the people of Sinjar.

Yezidi Emergency Support

Trustees' Report

Objectives for the year 2021/22: (continued)

We were fortunate to secure donations to enable us to open another educational project in Sinoni, Sinjar. This project was designed to provide much in need women and children from ages 15 to 40 with sewing and literacy activities enabling them to learn valuable life skills as well as creating a cohesive community centre vital for psychological healing and well-being.

As Arabic is the official language of Iraq but not spoken amongst Yezidis, it is necessary for them to learn this in order for them to communicate with the wider community. Rates of illiteracy and innumeracy amongst Yezidi women needs to be addressed. Supporting and paying teachers to empower women and children is imperative to expand their opportunities and self confidence.

We have also continued to be active in the distribution of aid particularly to the survivors of ISIS captivity, widows and orphans to ease their difficult situation living in tented camps in Kurdistan and the Sinjar region of Northern Iraq.

Achievements and Performance:

Sept 13th 2021: The re-opening of our Child Friendly Space funded by One And All Aid in Sinjar after the summer break. This project continues to thrive providing much needed education and a safe place for many of Sinjar's children.

Oct 24th 2021: The distribution of hundreds of food parcels in collaboration with friends from Austria and funded by the Austrian government.

Jan 12th 2022: With funding from Spanish friends: Support of Waleed High School in Sinjar by providing much needed stationary heaters and kerosene to see them through the freezing winter conditions.

Jan 20th 2022: With support from German friends: 'Friends Circle worldwide.' We were able to provide much needed stationary heaters and kerosene to 4 schools in Sinjar.

Feb 2022: We were delighted to be able to announce the opening of our new Child Friendly Space funded by One And All Aid in the Solagh region of Sinjar and we welcomed 80 children to start with.

Apr 28th 2022: With donations from Spain we were delighted to be able to support 3 schools in Banat and Sinjar with stationery and accessories.

Oct 14th 2022: With donations from our friends in Spain we were able to provide much needed stationery to 10 schools in Sinjar.

Jan 5th 2023: With funding from our friends in Germany 'Friends Circle World Help' we were delighted to be able to assist 10 schools in Khanke, Kurdistan/Iraq to help the IDP children in the area who study there.

Yezidi Emergency Support

Trustees' Report

Achievements and Performance: (continued)

We would like to thank all of our supporters and kind donors who have believed in us and hope that we will be able to have as much success to enable us to support those in desperate need in the coming year.

Financial review and results for the year

The income for the year was £16,721 with expenditure of £17,592 leaving reserves of £4,352. Of the reserves £3,214 is restricted funds

Despite the difficult economic situation and general compassion fatigue, we have managed to secure donations totalling £13,512 in this year and we feel this is reflective of the current economic and post Covid climate.

Our principal funding sources have been via individual fundraising and collection through our website or Facebook pages. We have also been fortunate enough to partner with other concerned NGOs who have contributed greatly to this amount.

The Charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Reserves policy

We keep a very low reserve as we believe the donations gifted to Y.E.S. are intended for use in dire circumstances and emergency situations, as well as sustaining the projects we have started and hope will grow with time.

In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiner is unaware; and

the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Board on xx xxxxx 2023 and signed on its behalf by:

.....
Karen Morris, trustee

Independent Examiner's Report to the Trustees of Yezidi Emergency Support

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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:

which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;

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

Ian Moseley MAAT

Date: xx xxxxx 2023

Yezidi Emergency Support

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 August 2022

	Notes	Unrestricted funds £	Restricted income funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
Income and endowments from:					
Charitable activities	2a	3,209	-	3,209	12,915
Donations and Legacies	2b	-	13,512	13,512	15,145
Total		<u>3,209</u>	<u>13,512</u>	<u>16,721</u>	<u>28,060</u>
EXPENDITURE					
Expenditure on:					
Charitable activities	3	2,279	15,673	17,952	49,194
Total		<u>2,279</u>	<u>15,673</u>	<u>17,952</u>	<u>49,194</u>
Net movement in funds:		930	(2,161)	(1,231)	(21,134)
Reconciliation of funds:					
Total funds brought forward		208	5,375	5,583	26,717
Total funds carried forward		<u>1,138</u>	<u>3,214</u>	<u>4,352</u>	<u>5,583</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 14 form an integral part of these financial statements.

Yezidi Emergency Support

Balance sheet as at 31 August 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		4,352		5,583	
		<u>4,352</u>		<u>5,583</u>	
CREDITORS amounts falling due within one year		-		-	
NET CURRENT LIABILITIES			4,352		5,583
NET ASSETS			<u>4,352</u>		<u>5,583</u>
Represented by:					
Total restricted funds	8		3,214		5,375
Unrestricted income funds	8		1,138		208
TOTAL CHARITY FUNDS			<u>4,352</u>		<u>5,583</u>

In preparing these accounts

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by section 477 of the Companies Act 2006 relating to small companies;
- (b) The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.
- (c) The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the trustees on xx xxxxx 2023 and were signed on its behalf by:

Karen Morris, trustee

The notes on pages 10 to 14 form an integral part of these financial statements.

Yezidi Emergency Support

Notes to the Financial Statements - 31 August 2022

1 ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014; the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance 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. Further details of each fund are disclosed in note 9.

Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102. Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable;
- the amount can be measured reliably.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Yezidi Emergency Support

Notes to the Financial Statements - 31 August 2022 - continued

1 ACCOUNTING POLICIES - continued

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & machinery	-	10% straight line basis
Fixtures & fittings	-	25% straight line basis

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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 account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The trust only 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 with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Foreign currency transactions

Transactions denominated in foreign currencies are translated at the rate of exchange ruling at the rate of exchange ruling at the date of the transaction. Foreign currency balances are translated at rate of exchange ruling at the balance sheet date and the resultant exchange rate differences are included in the statement of financial activities.

Yezidi Emergency Support

Notes to the Financial Statements - 31 August 2022 - continued

1 ACCOUNTING POLICIES - continued

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

2 INCOME

a Voluntary income

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Donations and legacies				
Appeals and donations	3,209	-	3,209	12,915

b Income from charitable activities

	Unrestricted funds	Restricted income funds	Total funds 2022	Total funds 2021
	£	£	£	£
Grants				
Blokland		-	-	4,388
Friend Circle		13,512	13,512	10,757
Total grants received	0	13,512	13,512	15,145
Total income from charitable activities	0	13,512	13,512	15,145

Yezidi Emergency Support

Notes to the Financial Statements - 31 August 2022 - continued

3 EXPENDITURE

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Direct costs				
Total direct costs	770	15,673	16,443	48,546
Support costs				
Total support costs	1,509	0	1,509	648
Total expenditure	2,279	15,673	17,952	49,194

4 TRUSTEES' REMUNERATION AND EXPENSES

Trustees received no remuneration or benefits in kind during the year

Expenses incurred travelling to project sites overseas totalling £ nil (2021: nil) were paid.

5 TAXATION

The company is a registered charity and is, therefore, exempt from taxation.

6 LEGAL FORM AND MEMBERS' LIABILITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The members of the charity are the trustees named on page 1.

7 RELATED PARTY RELATIONSHIPS

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Yezidi Emergency Support

Notes to the Financial Statements - 31 August 2022 - continued

8 ANALYSIS OF FUNDS

	At 31st Aug 2022 £	Resources expended £	Incoming resources £	At 1st Sept 2021 £
General funds				
Unrestricted income fund	1,138	(2,279)	3,209	208
Restricted funds				
Dohola project	1,190	(2,712)		3,902
Sinoni project	708	(12,961)	13,512	157
Student fund	411			411
School Bus fund	905			905
Total restricted funds	3,214	(15,673)	13,512	5,375
Total funds	4,352	(17,952)	16,721	5,583

9 NET ASSETS BY FUND

	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Current assets	4,352	1,138	3,214	5,583
Net Assets	4,352	1,138	3,214	5,583

Yezidi Emergency Support

Balance sheet as at 31 August 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		4,352		5,583	
		<u>4,352</u>		<u>5,583</u>	
CREDITORS amounts falling due within one year					
		-		-	
NET CURRENT LIABILITIES			4,352		5,583
NET ASSETS			<u>4,352</u>		<u>5,583</u>
Represented by:					
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TOTAL CHARITY FUNDS			<u>4,352</u>		<u>5,583</u>

In preparing these accounts

- (a) The trustees are of the opinion that the company is entitled to the exemption from audit conferred by section 477 of the Companies Act 2006 relating to small companies;
- (b) The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.
- (c) The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the trustees on 24 February 2023 and were signed on its behalf by:

Karen Morris, trustee

K.Morris 28.2.2023

The notes on pages 10 to 14 form an integral part of these financial statements.

Achievements and Performance: (continued)

We would like to thank all of our supporters and kind donors who have believed in us and hope that we will be able to have as much success to enable us to support those in desperate need in the coming year.

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Reserves policy

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In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiner is unaware; and

the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Board on 24 February 2023 and signed on its behalf by:

Karen Morris, trustee

Karen Morris

28.2.2023,