

1) Charity registration number: 1174562

Yezidi Emergency Support (Y.E.S)

(A charitable incorporated organisation)

Annual Report for the year ended 31 August 2024:

Yezidi Emergency Support.

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Yezidi Emergency Support:

Financial Report August 2023- August 2024.

Reference and Administrative Details:

Charity name: Yezidi Emergency Support

Registration number: 1174562

Registered office: Bostrase House
Millpool
Goldsithney
Penzance
Cornwall
TR20 9JG.

Trustees: Karen Morris
Nancy Isaacs
Anne Norona

Bankers : Lloyds Bank , 180-182 High Street
Walthamstow, London, E17 7JH

3)

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 2024. 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.

4)

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 Yazidis 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 Yazidi refugees fleeing the ongoing genocide of their people. In December 2016 she began YES in response to the desperate need of displaced Yazidi people in Iraq. Working closely with Yazidi doctors and key workers in Iraq, Anne has managed to establish a 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 Yazidi 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 Yazidi." Anne was born and lives in Cornwall, England and is the mother of one son.

5)

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.”

6)

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.

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.

7)

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 updated on a regular basis.

Achievements and Performance :

Aug 3rd 2023 : We commemorate with our Yezidi friends the anniversary of the Yezidi genocide of 2014 and together we honour those who remain in captivity and those who were killed.

Project Implementation Summary In 2024:

Yezidi Emergency Support (Y.E.S) successfully implemented five projects, two of which were funded by our partners, One And All Aid Organization.

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These projects aimed to support children's education, recreation, and overall well-being in Sinjar and Tel Banat.

- 1) Child-Friendly Space in Sinjar City – Funded by One And All Aid Organization. This project provided a safe and supportive environment for children. Educational sessions covered foundational subjects such as English, Arabic, and Mathematics.
- 2) Child-Friendly Space in Tel Banat – Also funded by One And All Aid Organization, this project mirrored the initiative in Sinjar, offering children the opportunity to learn basic subjects in a structured and nurturing setting.
- 3) Playground Construction in Sinjar – Funded by the German organization Friends Help Friends, this project enhanced the Sinjar child-friendly space by constructing a playground, giving children access to a safe and engaging play area.
- 4) Playground Construction in Tel Banat – This project, funded by the Spanish organization APY, provided a dedicated play space within the Tel Banat child-friendly center, further promoting recreational activities for children.
- 5) School Support in Sinjar and Surrounding Areas – Also funded by Friends Help Friends, this initiative supplied schools with essential stationery, ensuring students had the necessary materials for their education. Through these projects, Y.E.S. has continued its commitment to creating safe spaces, enhancing educational opportunities, and improving the overall well-being of children in Sinjar and Tel Banat.

9)

Objectives for the year 2024 – 2025 :

Our greatest focus has consistently been and continues to be the safe and efficient

running of our ongoing educational projects in Sinjar and Tel Banat funded by our partners One And All Aid

The relatively new CFS in Tel Banat 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. This project is essential to the region as 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.

- In the current climate and increasing troubles in the Middle East we feel that the most important contribution we can make to the Yezidi cause is advocacy from the UK to continue to highlight the plight of the Yezidi people. With contacts made throughout the years we have been able to reiterate the precariousness of the Yezidi's situation in meetings with the foreign office in London, through crucial actors such as Lord Alton and
- Baroness Kennedy who ask pertinent questions to the present government and in conversations to the US and UK consulates. This level of advocacy is extremely vital to ensure that Yezidis

are not forgotten and that justice for survivors of genocide is still on the table. It is because of our advocacy that the UK agreed to declare the Yezidi massacre a genocide officially in 2024.

10)

Financial review and results for the year :

The income for the year including last year's roll over was £4,722 with expenditure of £4,133. leaving reserves

Of £588 .Of the reserves none are restricted funds.

Despite the difficult economic situation and general compassion fatigue, we have

managed to secure donations totalling £3544 in this year and we feel this is reflective of the current economic 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 and we thank them for their continuous support.

Y.E.S plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

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Statement of financial activities including income and expenditure for the year ended 31st August 2024.

	Unrestricted funds:	Restricted funds:	Total funds 2024:	Total funds 2023:
	£	£	£	£
Income From				
Charitable donations:	£1035	0	£1,035	£2,959
Pledges and legacies:	0	£2,509	£2,509	£11,886
Total:	£1035	£2509	£3544	£14845
Expenditure:				
On charitable	£1,624	£2509	£4,133	£14845
Activities>				
Total:	£1,624	£2509	£4,133	£14845

Reconciliation of funds:

Total funds

brought forward: £1,178 0 £1,178 £4352

Total funds

carried forward £588 0 £588 £1,178

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.

12)

Yezidi Emergency Support

Balance sheet as at 31 August 2024

	2024	2023
Notes:	£	£
Current Assets:		
Cash at bank and in hand	588	1178
Creditors amounts falling within one year .	0	0
Net current liabilities	588	1178
Net current assets	588	1178
Represented by:		
Total restricted funds	0	1201
Unrestricted income funds	<u>588</u>	<u>23</u>
TOTAL CHARITY FUNDS	588	1178

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 25 March 2024 and were signed on its behalf by:

Karen Morris, trustee

13)

Notes to the Financial Statements - 31 August 2024

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.

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.

14)

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.

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.

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Yezidi Emergency Support

- Notes to the Financial Statements - 31 August 2024 - continued

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.

Accounting Policies:**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 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 basis that it is a small charity.

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Yezidi Emergency Support.

INCOME:

Voluntary income:

	unrestricted: funds	restricted : funds	Total 2024: funds	Total 2023 funds
Donations:				
Legacies and				
Appeals	£1035	£2,509	£3,544	£11886
Income from				
Charitable activities:				
Grants				
Friend's Circle		£2,509	£3,544	£11,886
Total income from				
CharitableActivities.	£1035	£2,509	£3,544	£11,886

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Yezidi Emergency Support:

Notes to the financial statement 31 August 2024 continues:

Expenditure :

	Unrestricted:	Restricted:	Total 2024:	Total 2023
	£	£	£	£
<u>Direct costs:</u>	-----			
Total direct costs :	332	2,509	2,841	16,359
<u>Support Costs:</u>				
Total support Costs:	1,292	0	1,292	1,216
Total Expenditure:	-----			
	1,624	2,509	4,133	17,575

TRUSTEES' REMUNERATION AND EXPENSES

Trustees received no remuneration or benefits in kind during the year

Expenses incurred travelling to project sites overseas totalling £ nil (2023: nil) were paid.

TAXATION

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

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.

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Yezidi Emergency Support

RELATED PARTY RELATIONSHIPS

Controlling entity:

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

Yezidi Emergency Support:

Analysis of Funds:

	At 31 st Aug:	Resources	At 1 st sept
	2024	expended	2023
	£	£	£

General Funds:

Unrestricted income fund:	<u>1,624</u>	<u>1,624</u>	<u>2,068</u>
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Restricted Funds:

School Supplies fund:

Total Restricted funds	<u>2,509</u>	<u>2,509</u>	<u>1,053</u>
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Total Funds:	<u>4,133</u>	<u>4,133</u>	<u>3,121</u>
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Net Assets By Fund:

	Total funds	Unrestricted	Restricted	Total Funds
	2024			2023
Current assets	<u>588</u>	<u>588</u>	<u>0</u>	<u>3,121</u>
Net Assets	<u>588</u>	<u>588</u>	<u>0</u>	<u>3,121</u>

12)

Yezidi Emergency Support

Balance sheet as at 31 August 2024

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(c) The trustees acknowledge their responsibilities for complying with the requirements of the Companies

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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 25 March 2024 and were signed on its behalf by:

Karen Morris, trustee

W1 Morris (29.4.25)