

# BRAYATEE KURDISH COMMUNITY

England & Wales · Charity number 1184101

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-06-26

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 288 Camden Street  
Hockley  
Birmingham  
B18 7PW

**Phone** 07432866446

**Email** [kawaali2003@yahoo.co.uk](mailto:kawaali2003@yahoo.co.uk)

## Activities

---

**Objects:** 1. THE RELIEF OF UNEMPLOYMENT BY THE PROVISION OF VOCATIONAL TRAINING AND EDUCATION AMONGST ASYLUM SEEKERS AND REFUGEES.2. THE RELIEF OF POVERTY, SICKNESS AND DISTRESS BY THE PROVISION OF HUMANITARIAN AID.3. THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN THE KURDISH LANGUAGE, ART, LITERATURE AND CULTURAL HERITAGE.4. TO ADVANCE THE ISLAMIC RELIGION IN THE UK FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PRODUCING AND/OR DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION.

**Activities:** Provides Buildings/facilities/open Space, funeral Services, Provides Advocacy/advice/information for Asylum seekers and Refugees. The charity also provides support for people living in poverty throughout the UK in the form of food banks and food parcels to the homeless as well as grant funding. We organised public events to educate the public on the importance of the charitable objectives.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

---

- Iraq
- Throughout England

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£152,234	£155,963	-	-
2024-03-31	£87,365	£73,212	-	-
2023-03-31	£166,956	£162,982	-	-
2022-03-31	£59,615	£61,265	-	-
2021-03-31	£52,021	£30,828	-	-
2020-04-01	£2,874	£240	-	-

## Trustees

---

Name	Role	Appointed
<b>Kawa Omer Ali</b>	Chair	2019-06-26
Dr Adil Tahir Mahmood		2019-06-26
Ismail Rashid		2019-06-26
SAZGAR JALAL		2019-06-26

**BRAYATEE KURDISH COMMUNITY**

England & Wales - Charity number 1184101

---

# Accounts

---

Charity number: 1184101

(England and Wales)

**Brayatee Kurdish Community**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2025**

**Brayatee Kurdish Community**  
**Contents Page**  
**For the year ended 31 March 2025**

<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report to the Trustees</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Statement of Financial Position</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**Brayatee Kurdish Community  
Report of the Trustees  
For the year ended 31 March 2025**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2025. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Brayatee Kurdish Community
<b>Charity registration number</b>	1184101
<b>Principal address</b>	288 Camden Street Hockley Birmingham B18 7PW

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Kawa Omer Ali  
Dr Zana Ameen  
Sazgar Jalal  
Lukman Mahdy  
Ismail Rashid  
Dr Adil Tahir Mahmood

**Independent examiners**

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

Approved by the Board of Trustees and signed on its behalf by



.....  
Kawa Omer Ali

08 May 2026

**Brayatee Kurdish Community  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2025**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



.....  
Jawaid Yakoob FCA (8462707)

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

08 May 2026

**Brayatee Kurdish Community**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2025**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>2024 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	2	152,234	87,365
<b>Total</b>		<b>152,234</b>	<b>87,365</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(155,963)	(73,212)
<b>Total</b>		<b>(155,963)</b>	<b>(73,212)</b>
<b>Net income/expenditure</b>		<b>(3,729)</b>	<b>14,153</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		40,302	26,150
<b>Total funds carried forward</b>		<b>36,573</b>	<b>40,303</b>

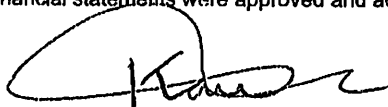
**Brayatee Kurdish Community  
Statement of Financial Position  
As at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets		2,558	3,016
		<u>2,558</u>	<u>3,016</u>
<b>Current assets</b>			
Cash at bank and in hand		37,730	38,251
		<u>37,730</u>	<u>38,251</u>
<b>Creditors: amounts falling due within one year</b>	9	(3,715)	(964)
<b>Net current assets</b>		<u>34,015</u>	<u>37,287</u>
<b>Total assets less current liabilities</b>		<u>36,573</u>	<u>40,303</u>
<b>Net assets</b>		<u>36,573</u>	<u>40,303</u>
<b>The funds of the charity</b>			
Unrestricted income funds	10	36,573	40,303
<b>Total funds</b>		<u>36,573</u>	<u>40,303</u>

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act 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 financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
Kawa Omer Ali  
Trustee

08 May 2026

**Brayatee Kurdish Community**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2025**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Brayatee Kurdish Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

In preparing these financial statements, generally accepted accounting practice requires that the trustees prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

**2. Income from donations and legacies**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
Donations received	152,234	87,365
	<b>152,234</b>	<b>87,365</b>

**3. Costs of charitable activities by fund type**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
Project Costs	94,391	42,463
Support costs	61,572	30,749
	<b>155,963</b>	<b>73,212</b>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Support costs	2025	2024
	£	£	£	£	£
<b>Support costs</b>					
Project Costs	93,053	1,338	61,572	155,963	73,212

**Brayatee Kurdish Community**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2025**

**5. Analysis of support costs**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Project Costs</b>		
Management	33,569	9,755
Governance costs	28,003	20,994
	<b>61,572</b>	<b>30,749</b>

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	£	£
Depreciation of owned fixed assets	1,338	1,162
Accountancy fees	1,336	871
Staff pension contributions	482	17

**7. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2025 were:

	<b>2025</b>	<b>2024</b>
	£	£
Salaries and wages	28,554	7,586
Pension costs	482	17
	<b>29,037</b>	<b>7,603</b>

	<b>2025</b>	<b>2024</b>
	£	£
Administrative	0	0
	<b>0</b>	<b>0</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**Brayatee Kurdish Community**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2025**

**9. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other creditors	3,715	964
	<b>3,715</b>	<b>964</b>

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2024	Incoming resources	Outgoing resources	Balance at 31/03/2025
	£	£	£	£
<i>General</i>				
General	40,302	152,234	(155,963)	36,573
	<b>40,302</b>	<b>152,234</b>	<b>(155,963)</b>	<b>36,573</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	26,150	87,365	(73,212)	40,303
	<b>26,150</b>	<b>87,365</b>	<b>(73,212)</b>	<b>40,303</b>

**Purpose of unrestricted Funds**

General

These funds are received by Brayatee Kurdish Community with no particular preference expressed by donors.

**11. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	2,558	34,015	36,573
	<b>2,558</b>	<b>34,015</b>	<b>36,573</b>

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	3,016	37,287	40,303
	<b>3,016</b>	<b>37,287</b>	<b>40,303</b>

**Brayatee Kurdish Community**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	152,234	87,365
	<b>152,234</b>	<b>87,365</b>
<b>Total incoming resources</b>	<b>152,234</b>	<b>87,365</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(93,053)	(41,301)
Cost of grant funded charitable activity	(1,338)	(1,162)
	<b>(94,391)</b>	<b>(42,463)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(33,569)	(9,755)
	<b>(33,569)</b>	<b>(9,755)</b>
<b>Governance costs</b>		
Governance costs	(28,003)	(20,994)
	<b>(28,003)</b>	<b>(20,994)</b>
<b>Total resources expended</b>	<b>(155,963)</b>	<b>(73,212)</b>
<b>Net Expenditure</b>	<b>(3,729)</b>	<b>14,153</b>



**Trustees' Annual Report for the period**

From 01/04/2024 Period start date To 31/03/2025 Period end date

Charity name: *Brayatee Kurdish Community*

Charity registration number: *1184101*

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<i>Provide Services to Families, Children, Young People and the UK and Orphans, poor people in Iraq.</i>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<i>* Supplementary school * fortnight youth gathering * Families Get together. * Collecting Donations in Ramadhan.</i>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<i>All Trustees agreed.</i>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>* Young peoples are now members of the Committee Board.</p> <p>* People from different Background are participate in our Events.</p> <p>* We have a trusted Registered Charity Organisation in Kurdistan as a work partner to help us to divide donated: Clothes, Food (rice), school bags, Kerosene and support Orphans.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Yes we do it.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We have not yet sent the Qurban Money and Orphan's support.
Amount of reserves held	Para 1.22	31,721
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		Voluntary Based
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g. unincorporated association)	Para 1.25	Through Official Government Channels.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees Meetings and Free Voting

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Brayatee Kurdish Community
Other name the charity uses	
Registered charity number	1184101
Charity's principal address	288 Camden Street Hockley Birmingham, B18 7PW

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kawa O. Ali			
2	Ismail Rashid			
3	Dr. Adil F. Mahmood			
4	Aram H. Ali			
5	Sazgar Jalal			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
Kawa Omer Ali		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
Kawa Omer Ali		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

N/A
-----



**Other optional information**

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kawa Omer Ai	Ismail Rashid
Position (eg Secretary, Chair, etc)	Chairman	Trustee
Date	04/06/2026	

**BRAYATEE KURDISH COMMUNITY**

England & Wales - Charity number 1184101

---

# Accounts

---

Charity number: 1184101

(England and Wales)

**Brayatee Kurdish Community**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Brayatee Kurdish Community**  
**Contents Page**  
**For the year ended 31 March 2024**

<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report to the Trustees</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Statement of Financial Position</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**Brayatee Kurdish Community  
Report of the Trustees  
For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Brayatee Kurdish Community
<b>Charity registration number</b>	1184101
<b>Principal address</b>	288 Camden Street Hockley Birmingham B18 7PW

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Kawa Omer Ali  
Dr Zana Ameen  
Sazgar Jalal  
Lukman Mahdy  
Ismail Rashid  
Dr Adil Tahir Mahmood

**Independent examiners**

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

Approved by the Board of Trustees and signed on its behalf by

**Kawa Omer Ali**

.....  
Kawa Omer Ali

28 August 2024

Brayatee Kurdish Community  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Jawaid Yakoob FCA (8462707)

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

28 August 2024

**Brayatee Kurdish Community**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2024**

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Donations and legacies	2	87,365	166,956
<b>Total</b>		<b>87,365</b>	<b>166,956</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(73,212)	(162,982)
<b>Total</b>		<b>(73,212)</b>	<b>(162,982)</b>
<b>Net income</b>		<b>14,153</b>	<b>3,974</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		26,150	22,176
<b>Total funds carried forward</b>		<b>40,303</b>	<b>26,150</b>

Brayatee Kurdish Community  
Statement of Financial Position  
As at 31 March 2024

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets		3,016	1,088
		<b>3,016</b>	<b>1,088</b>
<b>Current assets</b>			
Cash at bank and in hand		38,251	25,854
		<b>38,251</b>	<b>25,854</b>
<b>Creditors: amounts falling due within one year</b>	9	(964)	(792)
<b>Net current assets</b>		<b>37,287</b>	<b>25,062</b>
<b>Total assets less current liabilities</b>		<b>40,303</b>	<b>26,150</b>
<b>Net assets</b>		<b>40,303</b>	<b>26,150</b>
<b>The funds of the charity</b>			
Unrestricted income funds	10	40,303	26,150
<b>Total funds</b>		<b>40,303</b>	<b>26,150</b>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act 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 financial statements were approved and authorised for issue by the Board and signed on its behalf by:

**Kawa Omer Ali**

-----  
Kawa Omer Ali

Trustee

28 August 2024

**Brayatee Kurdish Community**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2024**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Brayatee Kurdish Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

In preparing these financial statements, generally accepted accounting practice requires that the trustees prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

**2. Income from donations and legacies**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Donations received	87,365	166,956
	<b>87,365</b>	<b>166,956</b>

**3. Costs of charitable activities by fund type**

	2024	2023
	£	£
<b>Unrestricted funds</b>		
Project Costs	42,463	156,391
Support costs	30,749	6,591
	<b>73,212</b>	<b>162,982</b>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Support costs	2024	2023
	£	£	£	£	£
<b>Support costs</b>					
Project Costs	41,301	1,162	30,749	73,212	162,982

**Brayatee Kurdish Community**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**5. Analysis of support costs**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Project Costs</b>		
Management	9,755	2,193
Governance costs	20,994	4,398
	<b>30,749</b>	<b>6,591</b>

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of owned fixed assets	1,162	544
Accountancy fees	871	792
Staff pension contributions	17	-

**7. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2024 were:

	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	7,586	-
Pension costs	17	-
	<b>7,603</b>	-

	<b>2024</b>	<b>2023</b>
	£	£
Administrative	0	0
	<b>0</b>	<b>0</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**9. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Other creditors	964	792
	<b>964</b>	<b>792</b>

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	26,150	87,365	(73,212)	40,303
	<b>26,150</b>	<b>87,365</b>	<b>(73,212)</b>	<b>40,303</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	22,176	166,956	(162,982)	26,150
	<b>22,176</b>	<b>166,956</b>	<b>(162,982)</b>	<b>26,150</b>

**Purpose of unrestricted Funds**

General

These funds are received by Brayatee Kurdish Community with no particular preference expressed by donors.

**11. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	3,016	37,287	40,303
	<b>3,016</b>	<b>37,287</b>	<b>40,303</b>


**Brayatee Kurdish Community**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2024**

**Previous year**

	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,088	25,062	26,150
	<b>1,088</b>	<b>25,062</b>	<b>26,150</b>

**Brayatee Kurdish Community  
Detailed Statement of Financial Activities  
For the year ended 31 March 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	87,365	166,956
	<b>87,365</b>	<b>166,956</b>
<b>Total incoming resources</b>	<b>87,365</b>	<b>166,956</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(41,301)	(155,847)
Cost of grant funded charitable activity	(1,162)	(544)
	<b>(42,463)</b>	<b>(156,391)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(9,755)	(2,193)
	<b>(9,755)</b>	<b>(2,193)</b>
<b>Governance costs</b>		
Governance costs	(20,994)	(4,398)
	<b>(20,994)</b>	<b>(4,398)</b>
<b>Total resources expended</b>	<b>(73,212)</b>	<b>(162,982)</b>
<b>Net Income</b>	<b>14,153</b>	<b>3,974</b>

Signature:  \_\_\_\_\_  
Kawaali, 2003, 11/7, 2025, 17:08:00 GMT  
 Email: kawaali2003@yahoo.co.uk



**Trustees' Annual Report for the period**

From 01/04/23 Period start date To 31/03/24 Period end date

Charity name: *BARAYATEE KURDISH COMMUNITY*

Charity registration number: *1184101*

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<i>Helping youths' families in UK Orphans &amp; poor people in Kurdistan</i>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<i>- Regular meeting for youths and families - collecting donations and compare in month of Ramadan, winter fuel, food bank</i>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<i>All Trustees Agreed.</i>

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>+ Second generation are now participating in running the youth groups.</p> <p>+ Donations are sent to Kurdistan to provide:</p> <ol style="list-style-type: none"> <li>1- Clothes and school bag</li> <li>2- Kerosene for warming up winter.</li> <li>3- Food parcel</li> <li>4- Orphans</li> </ol>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	YES
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	we have not yet sent the orphans and Kerosene money
Amount of reserves held	Para 1.22	£ 2,6150
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

<b>Description of charity's trusts:</b>	<b>SORP reference</b>	Voluntary Based
Type of governing document (trust deed, royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Via Official Government Channels.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees meetings and free voting.

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Brayatee Kurdish Community
Other name the charity uses	
Registered charity number	1184101
Charity's principal address	288 Camden street Hockley Birmingham B18 7PW

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kawa Omer Ali			
2	Ismail Rashid			
3	Sazgar Jalal			
4	Dr. Adil Tahir Mahmoud			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
Kawa Omer Ali		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Kawa Omer Ali		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

#### Exemptions from disclosure



Reason for non-disclosure of key personnel details

#### Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
--------------	---	---

Full name(s)	Kawa Omer Ali	Ismail Rashid
--------------	---------------	---------------

Position (eg Secretary, Chair, etc)	Chair	Trustee
-------------------------------------	-------	---------

Date	29/10/2024
------	------------

**BRAYATEE KURDISH COMMUNITY**

England & Wales - Charity number 1184101

---

# Accounts

---

Charity number: 1184101

(England and Wales)

**Brayatee Kurdish Community**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2023**

**Brayatee Kurdish Community  
Contents Page  
For the year ended 31 March 2023**

<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report to the Trustees</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Statement of Financial Position</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**Brayatee Kurdish Community  
Report of the Trustees  
For the year ended 31 March 2023**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Brayatee Kurdish Community
<b>Charity registration number</b>	1184101
<b>Principal address</b>	288 Camden Street Hockley Birmingham B18 7PW

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Kawa Omer Ali  
Dr Zana Ameen  
Sazgar Jalal  
Lukman Mahdy  
Ismail Rashid  
Dr Adil Tahir Mahmood

**Independent examiners**

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

Approved by the Board of Trustees and signed on its behalf by



.....  
Kawa Omer Ali

08 August 2023

**Brayatee Kurdish Community  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



.....  
Jawaid Yakoob FCA (8462707)

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

08 August 2023

**Brayatee Kurdish Community**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	166,956	59,615
<b>Total</b>		<b>166,956</b>	<b>59,615</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(162,982)	(61,265)
<b>Total</b>		<b>(162,982)</b>	<b>(61,265)</b>
<b>Net income/expenditure</b>		<b>3,974</b>	<b>(1,650)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		22,176	23,826
<b>Total funds carried forward</b>		<b>26,150</b>	<b>22,176</b>

**Brayatee Kurdish Community  
Statement of Financial Position  
As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets		1,088	1,632
		<u>1,088</u>	<u>1,632</u>
<b>Current assets</b>			
Cash at bank and in hand		25,854	21,264
		<u>25,854</u>	<u>21,264</u>
<b>Creditors: amounts falling due within one year</b>	9	(792)	(720)
<b>Net current assets</b>		<u>25,062</u>	<u>20,544</u>
<b>Total assets less current liabilities</b>		<u>26,150</u>	<u>22,176</u>
<b>Net assets</b>		<u>26,150</u>	<u>22,176</u>
<b>The funds of the charity</b>			
Unrestricted income funds	10	26,150	22,176
<b>Total funds</b>		<u>26,150</u>	<u>22,176</u>

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act 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 financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
Kawa Omer Ali  
Trustee

08 August 2023

**Brayatee Kurdish Community**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Brayatee Kurdish Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

In preparing these financial statements, generally accepted accounting practice requires that the trustees prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

**2. Income from donations and legacies**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	166,956	59,615
	<b>166,956</b>	<b>59,615</b>

**3. Costs of charitable activities by fund type**

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Project Costs	156,391	60,224
Support costs	6,591	1,041
	<b>162,982</b>	<b>61,265</b>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	Support costs	2023	2022
	£	£	£	£	£
<b>Support costs</b>					
Project Costs	155,847	544	6,591	162,982	61,265

**Brayatee Kurdish Community**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**5. Analysis of support costs**

	2023	2022
	£	£
<b>Project Costs</b>		
Management	2,193	-
Governance costs	4,398	1,041
	<b>6,591</b>	<b>1,041</b>

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	544	544
Accountancy fees	792	720

**7. Particulars of employees**

	2023	2022
Administrative	0	0
	<b>0</b>	<b>0</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**9. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Other creditors	792	720
	<b>792</b>	<b>720</b>

**Brayatee Kurdish Community**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	22,176	166,956	(162,982)	26,150
	<b>22,176</b>	<b>166,956</b>	<b>(162,982)</b>	<b>26,150</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	23,826	59,615	(61,265)	22,176
	<b>23,826</b>	<b>59,615</b>	<b>(61,265)</b>	<b>22,176</b>

**Purpose of unrestricted Funds**

**General**

These funds are received by Brayatee Kurdish Community with no particular preference expressed by donors.

**11. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,088	25,062	26,150
	<b>1,088</b>	<b>25,062</b>	<b>26,150</b>

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the year ended 31 March 2023

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	1,632	20,544	22,176
	1,632	20,544	22,176

**Brayatee Kurdish Community**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	166,956	59,615
	<b>166,956</b>	<b>59,615</b>
<b>Total incoming resources</b>	<b>166,956</b>	<b>59,615</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(155,847)	(59,680)
Cost of grant funded charitable activity	(544)	(544)
	<b>(156,391)</b>	<b>(60,224)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(2,193)	-
	<b>(2,193)</b>	<b>-</b>
<b>Governance costs</b>		
Governance costs	(4,398)	(1,041)
	<b>(4,398)</b>	<b>(1,041)</b>
<b>Total resources expended</b>	<b>(162,982)</b>	<b>(61,265)</b>
<b>Net Income</b>	<b>3,974</b>	<b>(1,650)</b>

# Trustees' annual report for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Helping Youths, Families in UK Orphans, poor people in Kurdistan
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Regular meeting for Youths and Families Collecting donations and Campaign in Months of Ramadan, Winter fest, Food Bank.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All Trustees Agreed

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Sent Donations to our partner in Kurdistan to Buy:</p> <ul style="list-style-type: none"> <li>1- Food Bank.</li> <li>2- Cloths and shawl Bag</li> <li>3- Buying Kerosene for winter.</li> <li>3- Supporting orphans</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	<b>SORP reference</b>	
Review of the charity's financial position at the end of the period	Para 1.21	Yes
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We have not sent the Orphans and Kerosene Money Yet!
Amount of reserves held	Para 1.22	£27 913.69
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Voluntary Based Trustees Trust deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Via Official Government Channels
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees meeting and Free voting.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Brayatee Kurdish Community
Other name the charity uses	
Registered charity number	1184101
Charity's principal address	288 Camden Street Hockley Birmingham B32 2DH

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kawa Omer Ali			
2	Zana Ameen			
3	Sazgar Jalal			
4	Lukman Mahdy			
5	Ismail Rashid			
6	Adil Tahir Mahmood			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		
Kawa Omer Ali		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Kawa Omer Ali		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
-----

#### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) 

	
---	--

Full name(s) 

Kawa Omer Ali	ZANA AMEEN
---------------	------------

Position (eg Secretary, Chair, etc) 

Chair	Trustee
-------	---------

Date 

31/01/2024
------------

**BRAYATEE KURDISH COMMUNITY**

England & Wales - Charity number 1184101

---

# Accounts

---

Charity number: 1184101

(England and Wales)

Brayatee Kurdish Community

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

**Brayatee Kurdish Community  
Contents Page  
For the year ended 31 March 2022**

<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report to the Trustees</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Statement of Financial Position</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**Brayatee Kurdish Community  
Report of the Trustees  
For the year ended 31 March 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance public benefit: running a charity (PB2).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Name of Charity	Brayatee Kurdish Community
Charity registration number	1184101
Principal address	288 Camden Street Hockley Birmingham B18 7PW

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Kawa Omer Ali  
Dr Zana Ameen  
Sazgar Jalal  
Lukman Mahdy  
Ismail Rashid  
Dr Adil Tahir Mahmood

**Independent examiners**

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

Approved by the Board of Trustees and signed on its behalf by



.....  
Kawa Omer Ali

15 December 2022

Brayatee Kurdish Community  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

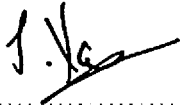
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



.....  
Jawaid Yakoob FCA (8462707)

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

15 December 2022

Brayatee Kurdish Community  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 March 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	59,615	52,020
<b>Total</b>		<b>59,615</b>	<b>52,020</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(61,265)	(30,828)
<b>Total</b>		<b>(61,265)</b>	<b>(30,828)</b>
<b>Net income/expenditure</b>		<b>(1,650)</b>	<b>21,192</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		21,650	2,634
<b>Total funds carried forward</b>		<b>20,000</b>	<b>23,826</b>

Brayatee Kurdish Community  
Statement of Financial Position  
As at 31 March 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets		(544)	2,176
		(544)	2,176
<b>Current assets</b>			
Cash at bank and in hand		21,264	22,370
		21,264	22,370
<b>Creditors: amounts falling due within one year</b>	9	(720)	(720)
<b>Net current assets</b>		20,544	21,650
<b>Total assets less current liabilities</b>		20,000	23,826
<b>Net assets</b>		20,000	23,826
<b>The funds of the charity</b>			
Unrestricted income funds	10	20,000	23,826
<b>Total funds</b>		20,000	23,826

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act 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 financial statements were approved and authorised for issue by the Board and signed on its behalf by:



-----  
Kawa Omer Ali  
Trustee

15 December 2022

Brayatee Kurdish Community  
Notes to the Financial Statements  
For the year ended 31 March 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Brayatee Kurdish Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

In preparing these financial statements, generally accepted accounting practice requires that the trustees prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

**2. Income from donations and legacies**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Donations received	59,615	52,020
	<b>59,615</b>	<b>52,020</b>

**3. Costs of charitable activities by fund type**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Project Costs	60,224	29,088
Support costs	1,041	1,740
	<b>61,265</b>	<b>30,828</b>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	2022	2021
	£	£	£	£
<b>Grant funding of activities</b>				
Project Costs	59,680	544	61,265	30,828

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

5. Analysis of support costs

	2022	2021
	£	£
Governance costs	1,041	1,740

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	544	544
Accountancy fees	720	480
	720	480

7. Particulars of employees

	2022	2021
Administrative	0	0
	0	0

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	720	720
	720	720

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

10. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	21,650	59,615	(61,265)	20,000
	<b>21,650</b>	<b>59,615</b>	<b>(61,265)</b>	<b>20,000</b>

Unrestricted Funds - Previous year

	Balance at 02/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	2,634	52,020	(30,828)	23,826
	<b>2,634</b>	<b>52,020</b>	<b>(30,828)</b>	<b>23,826</b>

Purpose of unrestricted Funds

General

These funds are received by Brayatee Kurdish Community with no particular preference expressed by donors.

11. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<i>Unrestricted funds</i>			
<i>General</i>			
General	(544)	20,544	20,000
	<b>(544)</b>	<b>20,544</b>	<b>20,000</b>

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the year ended 31 March 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General	2,176	21,650	23,826
	<b>2,176</b>	<b>21,650</b>	<b>23,826</b>
	<b>2,176</b>	<b>21,650</b>	<b>23,826</b>

Brayatee Kurdish Community  
Detailed Statement of Financial Activities  
For the year ended 31 March 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
Donations and legacies		
Donations	59,615	52,020
	59,615	52,020
<b>Total incoming resources</b>	<b>59,615</b>	<b>52,020</b>
<b>EXPENDITURE</b>		
Charitable activities		
Cost of direct charitable activity	(59,680)	(28,544)
Cost of grant funded charitable activity	(544)	(544)
	(60,224)	(29,088)
<b>SUPPORT COSTS</b>		
Governance costs		
Governance costs	(1,041)	(1,740)
	(1,041)	(1,740)
<b>Total resources expended</b>	<b>(61,265)</b>	<b>(30,828)</b>
<b>Net Expenditure</b>	<b>(1,650)</b>	<b>21,192</b>



Trustees' Annual Report for the period

From 01/04/2021 Period start date To 01/01/2023 Period end date

Charity name: BRAYATEE KURDISH COMMUNITY

Charity registration number: 1184101

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Helping poor people in Iraq including supporting orphans.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Donations and campaign in the month of Ramadan, Qurban and winter.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All Trustees Agreed

Additional Information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>- Sent donations to Iraq to buy Foodbanks, Oil, Clothes and School bags for poor people</p> <p>- We also Sponsored Orphans in Iraq.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Yes
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Amount has Not Been Transferred Yet are;
Amount of reserves held	Para 1.22	£12,712
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		Voluntary Based Trustees
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Via Official Government Channels
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees Meeting and Free Voting

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	BRAYATEE KURDISH COMMUNITY
Other name the charity uses	
Registered charity number	1134101
Charity's principal address	288 Camden Street Hockley Birmingham B18 7PW

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kawa Omer Ali			
2	Zana Ameron			
3	Saeedgar Jatal			
4	Lukman Mahady			
5	Ismail Rashid			
6	Adil Tahir	Mahmoud		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
Kawa Omer Ali		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year
Kawa Omer Ali	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

**Reason for non-disclosure of key personnel details**

NA
----

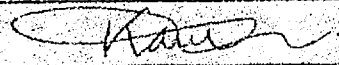

**Other optional information**

--

# Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KAWA OMER ALI	ZANA AMEEN
Position (eg Secretary, Chair, etc)	CHAIR	TRUSTEE
Date	14/01/2023	

**BRAYATEE KURDISH COMMUNITY**

England & Wales - Charity number 1184101

---

# Accounts

---

Charity number: 1184101

(England and Wales)

Brayatee Kurdish Community

Report of the Trustees and Unaudited Financial Statements

For the period ended 31 March 2021

Brayatee Kurdish Community  
Contents Page  
For the period ended 31 March 2021

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

**Brayatee Kurdish Community**  
**Report of the Trustees**  
**For the period ended 31 March 2021**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the period ended 31 March 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Brayatee Kurdish Community
<b>Charity registration number</b>	1184101
<b>Principal address</b>	288 Camden Street Hockley Birmingham B18 7PW

**Trustees**

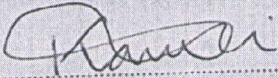
The trustees and officers serving during the year and since the year end were as follows:

Kawa Omer Ali  
Dr Zana Ameen  
Sazgar Jalal  
Lukman Mahdy  
Ismail Rashid  
Dr Adil Tahir Mahmood

**Independent examiners**

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

Approved by the Board of Trustees and signed on its behalf by

  
.....  
Kawa Omer Ali

17 September 2021

**Brayatee Kurdish Community**  
**Independent Examiners Report to the Trustees**  
**For the period ended 31 March 2021**

I report to the trustees on my examination of the accounts of the charitable company for the period ended 31 March 2021.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



.....  
Jawaid Yakoob FCA (8462707)

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

17 September 2021

Brayatee Kurdish Community  
Statement of Financial Activities (including Income and Expenditure Account)  
For the period ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	52,020	2,874
<b>Total</b>		<b>52,020</b>	<b>2,874</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(30,828)	(240)
<b>Total</b>		<b>(30,828)</b>	<b>(240)</b>
<b>Net income</b>		<b>21,192</b>	<b>2,634</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		2,634	-
<b>Total funds carried forward</b>		<b>23,826</b>	<b>2,634</b>

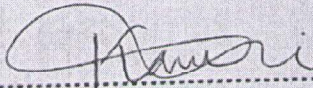
Brayatee Kurdish Community  
Statement of Financial Position  
As at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	2,176	-
		<u>2,176</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank and in hand		22,370	2,874
		<u>22,370</u>	<u>2,874</u>
<b>Creditors: amounts falling due within one year</b>	10	(720)	(240)
<b>Net current assets</b>		<u>21,650</u>	<u>2,634</u>
<b>Total assets less current liabilities</b>		<u>23,826</u>	<u>2,634</u>
<b>Net assets</b>		<u>23,826</u>	<u>2,634</u>
<b>The funds of the charity</b>			
Unrestricted income funds	11	23,826	2,634
<b>Total funds</b>		<u>23,826</u>	<u>2,634</u>

For the period ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act 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 financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....  
Kawa Omer Ali  
Trustee

17 September 2021

Brayatee Kurdish Community  
Notes to the Financial Statements  
For the period ended 31 March 2021

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Brayatee Kurdish Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

**2. Income from donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	52,020	2,874
	<u>52,020</u>	<u>2,874</u>

**3. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Activity 1	29,088	-
Support costs	1,740	240
	<u>30,828</u>	<u>240</u>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Grant funding of activities	2021	2020
	£	£	£	£
<b>Grant funding of activities</b>				
Activity 1	28,544	544	30,828	240

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the period ended 31 March 2021

**5. Analysis of support costs**

	2021	2020
	£	£
Governance costs	1,740	240

**6. Net income/(expenditure) for the period**

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	544	-
Accountancy fees	480	240
	480	240

**7. Particulars of employees**

	2021	2020
Administrative	0	0
	0	0

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the period ended 31 March 2021

9. Tangible fixed assets

Cost or valuation	Plant and Machinery £
Additions	2,720
At 31 March 2021	<u>2,720</u>
<b>Depreciation</b>	
Charge for period	544
At 31 March 2021	<u>544</u>
<b>Net book values</b>	
At 31 March 2021	<u><u>2,176</u></u>

10. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	720	240
	<u>720</u>	<u>240</u>

11. Movement in funds

Unrestricted Funds

	Balance at 02/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	2,634	52,020	(30,828)	23,826
	<u>2,634</u>	<u>52,020</u>	<u>(30,828)</u>	<u>23,826</u>

Unrestricted Funds - Previous year

	Balance at 26/06/2019 £	Incoming resources £	Outgoing resources £	Balance at 01/04/2020 £
<i>General</i>				
General	-	2,874	(240)	2,634
	<u>-</u>	<u>2,874</u>	<u>(240)</u>	<u>2,634</u>

Brayatee Kurdish Community  
Notes to the Financial Statements Continued  
For the period ended 31 March 2021

Purpose of unrestricted Funds

General

These funds are received by Brayatee Kurdish Community with no particular preference expressed by donors.

12. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>			
<i>General</i>			
General	2,176	21,650	23,826
	<b>2,176</b>	<b>21,650</b>	<b>23,826</b>
<b>Previous year</b>			
<i>General</i>			
General	-	2,634	2,634
	<b>-</b>	<b>2,634</b>	<b>2,634</b>

Brayatee Kurdish Community  
Detailed Statement of Financial Activities  
For the period ended 31 March 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	52,020	2,874
	52,020	2,874
<b>Total incoming resources</b>	<b>52,020</b>	<b>2,874</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(28,544)	-
Cost of grant funded charitable activity	(544)	-
	(29,088)	-
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Governance costs	(1,740)	(240)
	(1,740)	(240)
<b>Total resources expended</b>	<b>(30,828)</b>	<b>(240)</b>
<b>Net Income</b>	<b>21,192</b>	<b>2,634</b>



CHARITY COMMISSION  
FOR ENGLAND AND WALES

### Trustees' Annual Report for the period

From 01/04/2020 Period start date To 31/03/2021 Period end date

Charity name: BRAYATEE KURDISH COMMUNITY

Charity registration number: 1184101

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	HELPING POOR PEOPLE IN IRAQ, INCLUDING SUPPORTING ORPHANS.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	DONATIONS CAMPAIGN IN THE MONTH OF RAMADAN AND IN WINTER.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	ALL TRUSTEES AGREED

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>SENT DONATIONS TO IRAQ TO BUY OIL AND FOOD FOR POOR PEOPLE.</p> <p>SPONSORED 150 ORPHANS IN IRAQ</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	YES
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<del>NA</del> THE AMOUNT HAS NOT BEEN TRANSFERRED YET
Amount of reserves held	Para 1.22	<del>NA</del> £29,826
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NA

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		VOLUNTARY BASED TRUSTEE
Type of governing document (trust deed, royal charter)	Para 1.25	TRUST DEED
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	VIA OFFICIAL GOVERNMENT CHANNEL
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	TRUSTEES MEETING AND FREE VOTING.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	BRAYATEE KURDISH COMMUNITY
Other name the charity uses	
Registered charity number	1184101
Charity's principal address	<del>80 WOODHOUSE ROAD</del> 22A GRANTON BIRMINGHAM B32 2DH

288 CAMDEN STREET  
HOCKLEY  
BIRMINGHAM  
B18 7PW

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	KAWA OMER ALI			
2	ZANA AMEEN			
3	SAZGAL JALAL			
4	LUGMAN MAHOY			
5	UMAIL RASHID			
6	ADIL TAHIR MANMOOD			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
KAWA OMER ALI		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year
KAWA OMER ALI	

### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	NA
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	NA
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	NA

#### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

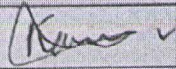
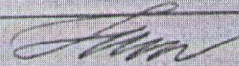
NA

#### Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KAWA OMER ALI	ZANA AMEEN
Position (eg Secretary, Chair, etc)	CHAIR	TRUSTEE

Date