

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**  
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**For the year ended 31 March 2023**

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**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>

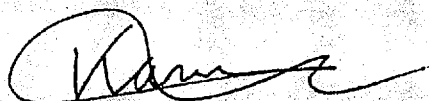
**Brayatee Kurdish Community**  
**Statement of Financial Position**  
**As at 31 March 2023**

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

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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<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**

	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<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):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	544	544
Accountancy fees	792	720

**7. Particulars of employees**

	<b>2023</b>	<b>2022</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.

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 recieved 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
	<b>1,632</b>	<b>20,544</b>	<b>22,176</b>

**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>		
Donations and legacies		
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>		
Charitable activities		
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>		
Management		
Management	(2,193)	-
	<b>(2,193)</b>	<b>-</b>
Governance costs		
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> <ol style="list-style-type: none"> <li>1- Food Bank.</li> <li>2- Cloths and school Bag</li> <li>3- Buying Kerosene for winter.</li> <li>3 Supporting 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

	SORP reference	
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:

	SORP reference	
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	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:

	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			
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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) Kawa Omer Ali ZANA AMEEN

Full name(s) Kawa Omer Ali ZANA AMEEN

Position (eg Secretary,  
Chair, etc) Chair Trustee

Date 31/01/2024