

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

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 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

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

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

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

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

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets		2,558	3,016
		<u>2,558</u>	<u>3,016</u>
Current assets			
Cash at bank and in hand		37,730	38,251
		<u>37,730</u>	<u>38,251</u>
Creditors: amounts falling due within one year	9	(3,715)	(964)
Net current assets		<u>34,015</u>	<u>37,287</u>
Total assets less current liabilities		<u>36,573</u>	<u>40,303</u>
Net assets		<u>36,573</u>	<u>40,303</u>
The funds of the charity			
Unrestricted income funds	10	36,573	40,303
Total funds		<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
	£	£
Unrestricted funds		
Donations received	152,234	87,365
	152,234	87,365

3. Costs of charitable activities by fund type

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

4. Costs of charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	2025	2024
	£	£	£	£	£
Support costs					
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

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

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025	2024
	£	£
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:

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

	2025	2024
	£	£
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 year ended 31 March 2025

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	3,715	964
	3,715	964

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
	40,302	152,234	(155,963)	36,573

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
	26,150	87,365	(73,212)	40,303

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
	£	£	£
Unrestricted funds			
<i>General</i>			
General	2,558	34,015	36,573
	2,558	34,015	36,573

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
	£	£	£
Unrestricted funds			
<i>General</i>			
General	3,016	37,287	40,303
	3,016	37,287	40,303

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

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	Provide Services to Families, Children, Young People and the UK and Orphans, poor people in Iraq.
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	* Supplementary school * fortnight youth gathering * Families Get together. * Collecting Donations in Ramdhan.
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>* 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's Money and Orphans support.
Amount of reserves held	Para 1.22	37,721
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. limited liability partnership, 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			
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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

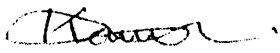

Other optional information

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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)	Chairman	Trustee
Date	04/06/2026	