

# BARZANI CHARITY FOUNDATION/BCF

England & Wales · Charity number 1188857

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-04-01

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

## Contact

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**Address** 12 Falmouth Road  
Birmingham  
B34 6EH

**Phone** 07707219622

**Email** [awat.mustafa22@gmail.com](mailto:awat.mustafa22@gmail.com)

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY IN THE UK, SYRIA AND IRAQ BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

**Activities:** change the contact details

## Classification

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- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Iraq
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,402	£170,723	-	-
2023-12-31	£562,433	£529,450	£104,253	0
2022-12-31	£20,104	£98,980	-	-
2021-12-31	£466,561	£359,824	-	-
2020-12-31	£5,600	£5,800	-	-

## Trustees

Name	Role	Appointed
awat ahmad mustafa M.A	Chair	2020-01-31
Dr firiad shafik hiwaizi Dr		2020-01-31
abdulwaheed amen saleem		2022-02-01
karzan Noori Othman		2022-02-01
masume shukri salim		2020-01-31

**BARZANI CHARITY FOUNDATION/BCF**

England & Wales - Charity number 1188857

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# Accounts

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**REGISTERED CHARITY NUMBER: 1188857**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2024**  
**for**  
**Barzani Charity Foundation**

**Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Cash Flow Statement</b>	<b>7</b>
<b>Notes to the Cash Flow Statement</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 15</b>
<b>Detailed Statement of Financial Activities</b>	<b>16</b>

## **Barzani Charity Foundation**

### **Report of the Trustees for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Barzani charity foundation, guided by the philosophy of late Mustafa Barzani, the Kurdish revolutionary leader who once said its pride to serve humanity. His principles are the bedrock of this foundation and all activities undertaken by the foundation must be designed for humanitarian purposes in which all beneficiaries have to be treated equally. As such the Barzani charity foundation, worked very hard to provide for the needs of refugees and IDP's based in north of Iraq (Kurdistan region). We together rebuilt the destroyed camp of Eizidy and provided training and capacity budling for vulnerable people from all walks of life.

Also, Barzani charity foundation have helped sizeable number of refugees, asylum seekers and other vulnerable people in the UK by providing them with an educational guide, day to day life skills and knowledge of the way of life in the UK. There are also social events which help and strengthen the idea of a diverse society and help people settle in the UK.

Barzani charity foundation have invested enormously into strengthening its relations within the UK and Europe as well as America. In order to collaborate with other humanitarian partners to provide necessities and reduce hunger and poverty among the refugees based in Iraq. This helps reduce further migration to Europe.

Also, Barzani charity foundation, aim to work with other charity NGOs to achieve its objectives by receiving and making donations to recognized charities for legitimate charity purposes.

#### **Public Benefit**

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connections with Public Benefit. The charity fulfilled this duty by providing grants to further the charity's objective of relieving poverty.

## **Barzani Charity Foundation**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

#### **ACHIEVEMENTS AND PERFORMANCE**

Despite many challenges such as accessibility, banking issues and funding transfer we played a significant part in the humanitarian effort. Barzani Charity Foundation, as UK-Kurdish charity organisation, have worked and served people in ways which have a long-term impact.

At the centre of our work for 2024 has been providing logistic and transportation cost of medical equipment to hospitals from the UK to Iraq. Which provides essential medicines to help a local hospital to treat patients from both host and refugee communities and handout essential needs. As well as educational projects for refugees and IDPs, integration and diversity programs for newcomers to the UK, and participation of national and international conferences to protect and advocate for ethnic and religious minority rights in Iraq and the wider Middle East.

Another proud moment for our foundation was visiting an earthquake effected area in Morocco to hand out aid, especially dry food.

Orphans' sponsorship is still another area of our work which aims to help orphans to continue with their education by providing financial help through our donors in Polish church Satw Solidarity and other individual donors. This project is part of an ongoing orphan project which was established more than a decade ago in Iraqi Kurdistan region to promote wellbeing and meet educational needs of orphans.

The situation this year was very critical with the Educational and women & children project and there were always funding issues. However, through great partnerships with international charity organisations such as the Striling foundation, LDS, Act Now Children fund and many other organisations and generous individuals, we have continued with the educational program for refugees and IDPs who are based in the Kurdistan region of Iraq. Providing vocational courses and GBV awareness programs has improved the life of many and have mitigated the domestic and social orientated problem for those who are in vulnerable situations.

In the UK we have focused on integration and life in the UK custom and norms program. Through a number of seminars, social gatherings and community meetings we have participated with other Kurdish community groups and other organisations to provide informal education on the above issues. We have also participated in high level conferences and seminars to advocate for minority rights worldwide as well as women's and children's rights.

Finally, the Barzani Charity Foundation have participated in numerous conferences in the UK, Germany, Switzerland, Iraq, Brussels and Turkey to advocate on behalf of minority groups. Such as ethnic and religious minorities in Iraq and the Middle east. Our participation in the international stage is part of our humanitarian effort to insure that in this difficult and challenging time people in-need are not forgotten and their human rights are still in the focus of policy and decision makers.

We have also implemented the out reach project to reach out to kurdish diaspora in western countries. Promoting peace and coexistence through the publication, to broaden charitable and humanitarian effort.

Our trustees are very grateful for everyone who supports and believes in our work.

Best wishes  
Chairperson

#### **FINANCIAL REVIEW**

Due to the project funding obtained, the charity was in a healthy financial position at the year end with a closing fund balance of £2,932. Of this, £1,410 are general unrestricted funds.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a CIO.

**Barzani Charity Foundation**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Recruitment and appointment of new trustees

Trustees will be appointed when necessary and a suitable candidate can be identified. All Trustees are given sufficient training on appointment.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number

1188857

Principal address

12 Falmouth Road

Birmingham

B34 6EH

Trustees

A Mustafa

Mrs M Salim

Dr F Hiwaizi

K Othamn

A Saleem

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DchA, FRSA

Bennewith 2018 Limited

t/a A J Bennewith & Co

Upper Ground Floor

18 Farnham Road

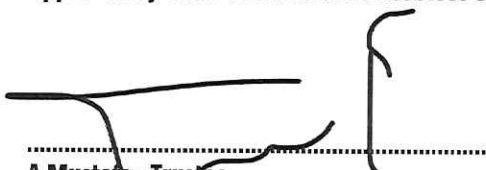
Guildford

Surrey

GU1 4XA

12/09/25

Approved by order of the board of trustees on ..... and signed on its behalf by:

  
.....  
A Mustafa - Trustee

**Independent Examiner's Report to the Trustees of  
Barzani Charity Foundation**

**Independent examiner's report to the trustees of Barzani Charity Foundation**

**I report to the charity trustees on my examination of the accounts of Barzani Charity Foundation (the Trust) for the year ended 31 December 2024.**

**Responsibilities and basis of report**

**As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').**

**I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.**

**Independent examiner's statement**

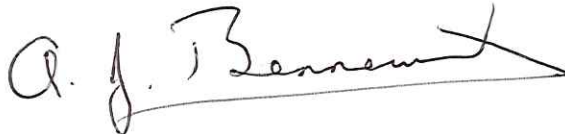
**I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:**

- 1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or**
- 2. the accounts do not accord with those records; or**
- 3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.**

**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.**

**A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DchA, FRSA**

**Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA**



**Date: ..... 19 September 2025 .....**

**Barzani Charity Foundation****Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,558	49,591	67,149	560,404
Investment income	3	2,253	-	2,253	2,029
<b>Total</b>		<b>19,811</b>	<b>49,591</b>	<b>69,402</b>	<b>562,433</b>
<b>EXPENDITURE ON</b>					
Charitable activities	4				
Grants		-	-	-	14,362
Support costs		3,602	-	3,602	1,800
Other charitable activities		8,777	-	8,777	53,606
Relief		-	158,344	158,344	459,682
<b>Total</b>		<b>12,379</b>	<b>158,344</b>	<b>170,723</b>	<b>529,450</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	7,432 (49,522)	(108,753) 49,522	(101,321) -	32,983 -
<b>Net movement in funds</b>		<b>(42,090)</b>	<b>(59,231)</b>	<b>(101,321)</b>	<b>32,983</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		43,420	60,833	104,253	71,270
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,330</b>	<b>1,602</b>	<b>2,932</b>	<b>104,253</b>


The notes form part of these financial statements

**Barzani Charity Foundation**

**Balance Sheet  
31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		112,680	1,603	114,283	225,978
<b>CREDITORS</b>					
Amounts falling due within one year	9	(111,351)	-	(111,351)	(121,725)
<b>NET CURRENT ASSETS</b>		<u>1,329</u>	<u>1,603</u>	<u>2,932</u>	<u>104,253</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,329</u>	<u>1,603</u>	<u>2,932</u>	<u>104,253</u>
<b>NET ASSETS</b>		<u>1,329</u>	<u>1,603</u>	<u>2,932</u>	<u>104,253</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				1,329	43,420
Restricted funds				1,603	60,833
<b>TOTAL FUNDS</b>				<u>2,932</u>	<u>104,253</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/09/25 and were signed on its behalf by:

  
.....  
A Mustafa - Trustee

The notes form part of these financial statements

**Barzani Charity Foundation**

**Cash Flow Statement**  
**for the Year Ended 31 December 2024**

	<b>Notes</b>	<b>31.12.24</b> <b>£</b>	<b>31.12.23</b> <b>£</b>
<b>Cash flows from operating activities</b>			
<b>Cash generated from operations</b>	<b>1</b>	<b>(113,948)</b>	<b>(147,129)</b>
<b>Net cash used in operating activities</b>		<b>(113,948)</b>	<b>(147,129)</b>
<b>Cash flows from investing activities</b>			
<b>Interest received</b>		<b>2,253</b>	<b>2,029</b>
<b>Net cash provided by investing activities</b>		<b>2,253</b>	<b>2,029</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(111,695)</b>	<b>(145,100)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>225,978</b>	<b>371,078</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>114,283</b>	<b>225,978</b>

**The notes form part of these financial statements**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 December 2024**

<b>1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	<b>31.12.24</b>		<b>31.12.23</b>
	<b>£</b>		<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(101,321)</b>		<b>32,983</b>
<b>Adjustments for:</b>			
<b>Interest received</b>	<b>(2,253)</b>		<b>(2,029)</b>
<b>Decrease in creditors</b>	<b>(10,374)</b>		<b>(178,083)</b>
<b>Net cash used in operations</b>	<b>(113,948)</b>		<b>(147,129)</b>
	<u><u></u></u>		<u><u></u></u>
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	<b>At 1.1.24</b>	<b>Cash flow</b>	<b>At 31.12.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
<b>Cash at bank</b>	<b>225,978</b>	<b>(111,695)</b>	<b>114,283</b>
	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>
	<b>225,978</b>	<b>(111,695)</b>	<b>114,283</b>
	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>
<b>Total</b>	<b>225,978</b>	<b>(111,695)</b>	<b>114,283</b>
	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>

**The notes form part of these financial statements**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	£	£
Donations	17,558	265,794
Grants	49,591	294,610
	<u>67,149</u>	<u>560,404</u>

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
Other grants	<u>49,591</u>	<u>294,610</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>3. INVESTMENT INCOME</b>		<b>31.12.24</b>	<b>31.12.23</b>
		£	£
Deposit account interest		<u>2,253</u>	<u>2,029</u>
<b>4. CHARITABLE ACTIVITIES COSTS</b>			
	<b>Direct Costs</b>	<b>Support costs (see note 6)</b>	<b>Totals</b>
	£	£	£
Support costs	1,596	2,006	3,602
Other charitable activities	8,777	-	8,777
Relief	158,344	-	158,344
	<u>168,717</u>	<u>2,006</u>	<u>170,723</u>
<b>5. GRANTS PAYABLE</b>		<b>31.12.24</b>	<b>31.12.23</b>
		£	£
Grants		<u>-</u>	<u>14,362</u>
<b>6. SUPPORT COSTS</b>			
	<b>Finance</b>	<b>Governance costs</b>	<b>Totals</b>
	£	£	£
Support costs	<u>206</u>	<u>1,800</u>	<u>2,006</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

No expenses were paid to Trustees during 2024. During the year ended 31 December 2023, travel and subsistence expenses of £1,800 were paid on behalf of a Trustee.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	560,404	560,404
Investment income	2,029	-	2,029
<b>Total</b>	<b>2,029</b>	<b>560,404</b>	<b>562,433</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants	-	14,362	14,362
Support costs	1,800	-	1,800
Other charitable activities	28,079	25,527	53,606
Relief	-	459,682	459,682
<b>Total</b>	<b>29,879</b>	<b>499,571</b>	<b>529,450</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(27,850)</b>	<b>60,833</b>	<b>32,983</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	71,270	-	71,270
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>43,420</b>	<b>60,833</b>	<b>104,253</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24 £	31.12.23 £
Other creditors	111,351	121,725

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	43,420	7,431	(49,522)	1,329
<b>Restricted funds</b>				
Orphan kids - Iraq	-	1,603	-	1,603
Earthquake Relief in Turkey	29,714	(75,340)	45,626	-
Earthquake Relief in Morocco	8,393	(12,289)	3,896	-
Education Project	22,726	(22,726)	-	-
	<u>60,833</u>	<u>(108,752)</u>	<u>49,522</u>	<u>1,603</u>
<b>TOTAL FUNDS</b>	<u>104,253</u>	<u>(101,321)</u>	<u>-</u>	<u>2,932</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,811	(12,380)	7,431
<b>Restricted funds</b>			
Orphan kids - Iraq	10,316	(8,713)	1,603
Earthquake Relief in Turkey	-	(75,340)	(75,340)
Earthquake Relief in Morocco	-	(12,289)	(12,289)
Education Project	39,275	(62,001)	(22,726)
	<u>49,591</u>	<u>(158,343)</u>	<u>(108,752)</u>
<b>TOTAL FUNDS</b>	<u>69,402</u>	<u>(170,723)</u>	<u>(101,321)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	71,270	(27,850)	43,420
<b>Restricted funds</b>			
Earthquake Relief in Turkey	-	29,714	29,714
Earthquake Relief in Morocco	-	8,393	8,393
Education Project	-	22,726	22,726
	-	60,833	60,833
<b>TOTAL FUNDS</b>	<b>71,270</b>	<b>32,983</b>	<b>104,253</b>

**Comparative net movement in funds, included in the above are as follows:**

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,029	(29,879)	(27,850)
<b>Restricted funds</b>			
Orphan kids - Iraq	14,362	(14,362)	-
Earthquake Relief in Turkey	473,783	(444,069)	29,714
Earthquake Relief in Morocco	31,999	(23,606)	8,393
Education Project	40,260	(17,534)	22,726
	560,404	(499,571)	60,833
<b>TOTAL FUNDS</b>	<b>562,433</b>	<b>(529,450)</b>	<b>32,983</b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	71,270	(20,419)	(49,522)	1,329
<b>Restricted funds</b>				
Orphan kids - Iraq	-	1,603	-	1,603
Earthquake Relief in Turkey	-	(45,626)	45,626	-
Earthquake Relief in Morocco	-	(3,896)	3,896	-
	-	(47,919)	49,522	1,603
<b>TOTAL FUNDS</b>	<b>71,270</b>	<b>(68,338)</b>	<b>-</b>	<b>2,932</b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,840	(42,259)	(20,419)
<b>Restricted funds</b>			
Orphan kids - Iraq	24,678	(23,075)	1,603
Earthquake Relief in Turkey	473,783	(519,409)	(45,626)
Earthquake Relief in Morocco	31,999	(35,895)	(3,896)
Education Project	79,535	(79,535)	-
	609,995	(657,914)	(47,919)
<b>TOTAL FUNDS</b>	<b>631,835</b>	<b>(700,173)</b>	<b>(68,338)</b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

**Building Livelihoods and Capacity for Disabled People:** Funds received from Act Now Children's Fund for a project aiming to support disabled people in Iraq.

**Orphan kids - Iraq :** Funds received from Stow Solidarnosc to care for orphans in Iraq.

**Reconstruction of Eizidy Home:** These are funds provided by the LDS Church for the reconstruction of Eizidy home at Sharia IDP camp in Duhok- Iraq.

**Earthquake Relief in Turkey:**Funds received to provide relief in areas of Turkey and Syria effected by the earthquake.

**Earthquake Relief in Morocco:** Funds received from the Striling Foundation to provide relief in areas of Morocco effected by the earthquake.

**Education Project :** Funds received from the Striling Foundation to improve education in Morocco.

**11. RELATED PARTY DISCLOSURES**

**There were no related party transactions for the year ended 31 December 2024.**

**BARZANI CHARITY FOUNDATION/BCF**

England & Wales - Charity number 1188857

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# Accounts

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REGISTERED CHARITY NUMBER: 1188857

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
Barzani Charity Foundation

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11 to 17
<b>Detailed Statement of Financial Activities</b>	18

## Barzani Charity Foundation

### Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Barzani charity foundation, guided by the philosophy of late Mustafa Barzani, the Kurdish revolutionary leader who once said its pride to serve humanity. His principles are the bedrock of this foundation and all activities undertaken by the foundation must be designed for humanitarian purposes in which all beneficiaries have to be treated equally. As such the Barzani charity foundation, worked very hard to provide for the needs of refugees and IDP's based in north of Iraq (Kurdistan region). We together rebuilt the destroyed camp of Eizidy and provided training and capacity building for vulnerable people from all walks of life.

Also, Barzani charity foundation have helped sizeable number of refugees, asylum seekers and other vulnerable people in the UK by providing them with an educational guide, day to day life skills and knowledge of the way of life in the UK. There are also social events which help and strengthen the idea of a diverse society and help people settle in the UK.

Barzani charity foundation have invested enormously into strengthening its relations within the UK and Europe as well as America. In order to collaborate with other humanitarian partners to provide necessities and reduce hunger and poverty among the refugees based in Iraq. This helps reduce further migration to Europe.

Also, Barzani charity foundation, aim to work with other charity NGOs to achieve its objectives by receiving and making donations to recognized charities for legitimate charity purposes.

#### **Public Benefit**

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connections with Public Benefit.

The charity fulfilled this duty by providing grants to further the charity's objective of relieving poverty.

## Barzani Charity Foundation

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE**

2023 was a year of full of disaster and crisis in Middle east, at the beginning of the year the 7.6 magnitude earthquake hit Turkey and Syria, which thousands of lives lost, and hundred thousands of people injured, and many people lost their home and everything they had. The area where hit by the earthquake is a significant area in both Turkey and Syria, majority of people in that area are a farmers and have minimum income, for Syria the situation was worse than Turkey, as Syria has been at war for more than a decade, Barzani charity Foundation along with BCF-Iraq prepared and mobilised its volunteers and reached out to Turkish-Kurdish diaspora worldwide asked for donation so our volunteers can help effected people and serve the victims, as a result we managed to collect reasonable amount of fund with along donation from Iraqi Kurdistan region which collected by the BCF-Iraq we did what we could to assist people and save lives. Our team was made up of medical team, field kitchen, shelter and sanitation and logistics teams, each of those team worked tirelessly for many weeks to make sure survivors are not alone.

Despite many challenges such as accessibility, banking issues and funding transfer but we played a significant part in the humanitarian effort especially in turkey and we are still helping people to rebuild their life.

Orphans sponsorship: despite the challenges and conflict we aim to not let kids who have lost their father leave behind, through polish church Satw Solidarity and other individual donors we have continued to help and financially assist number of orphans in Iraq, this project is part of ongoing orphan project which established more a decade ago in Iraqi Kurdistan region to promote o f wellbeing and enhance and meet educational needs of orphans.

Educational and women- children project: even though the situation this year was very critical and funding always been issues however through great partnership with international charity organisations such as the Striling foundation, LDS, Act now children fund and many other organisation and individual generous people we have continued with educational program for refugees and IDPs who are based in Kurdistan region of Iraq. Providing vocational courses and GBV awareness program has improved the life of many and have mitigated the domestic and social orientated problem for those who are in vulnerable situation.

UK program: In the UK we have focused on integration and life in the UK custom and norms program, through number of seminars, social gathering and community meeting we have participated with other Kurdish community groups and other organisations to provide informal education on above issues.

International outreach: we have participated in high level conferences and seminars to advocate for minority right worldwide and women and children right, s well as that, we travelled to Germany, Switzerland, and united states of America, to advocate for further fund refugees and IDPs in Iraq and providing overview of the over all humanitarian situation in the regio n.

#### **PROJECT OVERVIEW**

<b>TASK</b>	<b>PROJECT STAGES</b>	<b>FUNDED BY</b>	<b>DRIVER</b>	<b>NOTES</b>
Providing humanitarian aid to victims of earthquake	Critical stages done, but continue if fund available	Charitable and civil society organisations and individual donors	Humanity and mankind is core value of this projects	Turkey has passed critical period, but still room for further humanitarian work if fund available.
Sponsing orphans' children in Iraq	Continue with sponsoring orphans in Iraq	Polish church, Staw of Solidarity	Helping orphans to stay in education and do not let them alone	A child without father or mother is hard and child needs assistance from society

**Barzani Charity Foundation**

**Report of the Trustees  
for the Year Ended 31 December 2023**

Advocacy and integration program in the UK	Ongoing program	Funded by the BCF and individual organisations.	New arrival have little or no understanding of the UK custom and norms, to become a good citizens and have brighter future the whole society benefit from this kind of program	For those who have travelled to the UK without prior understanding of the UK lives, it make the whole country safer and better when people understand the values and right, integration is way to mitigate risks and social tensions
Providing vocational and GBV educational program for refugees and IDPs in Iraq	Ongoing	The sterling foundation, previously Act now children fund and LDS	Since the international aid organisation cut its funding for the refugees and IDPs in Iraq, there a gap and challenges for people, this kind of projects is part of wellbeing of people and enhance their wellbeing and skills for the future	Refugees are vulnerable to domestic violence and exploitation, this kind projects will prepare them and provide greater knowledge how to prevent themselves to be victim of GBV, social problem and exploitation

**RISK AND ISSUE HISTORY**

ISSUE	MITIGATION	NOTE
Personal safety and accessibility to effected area	Prior of engagement the ground situation analysed and coordinate with local to make sure places are safe accessible	Coordination was a key to success for both area Morocco and Turkey, and we followed the advised given to all charity organisation on the ground
Banking transaction and funding projects	Reached out to bank and consulate issues with charity commission service, carrying cash with careful consideration. Negotiating with bank for electronic transfer and talk ongoing for future projects	Transaction to Iraq from UK has been very difficult, the trustees agreed to carry cash in each trip as minimum as safe as possible and carried with careful consideration.
Post projects psychological impact.	Provided counselling services for those who wanted and their wellbeing during and after the projects looked after	For some workers and volunteer's earthquake zoon can be mentally difficult, we provided psychological and counselling support to make sure they stay mentally and physically healthy.

**CONCLUSIONS/RECOMMENDATIONS**

For our foundation and partners 2023 was difficult and hard working, yet our team with Barzani charity foundation-Iraq in partnership and sponsorship with other organisations have achieved beyond our expectation, the help and donations we have received from many individual from all over the world is inspiring and provided a lot of hope and blessing for those who benefited from our humanitarian interventions. Equally the larger donation come from charitable and civil society organisations have made our work possible in Iraq, Turkey, and Morocco.

## **Barzani Charity Foundation**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

We will not naming any organisation who have helped us to help vulnerable people in this report simply because they are so many and many individual which would be difficult to fit them all in our report, but we would say thank you from the bottoms of our heart, we greatly appreciated for the opportunity you have provided to us to serve for the sake of humanity. Your trust and believe on us is mean a lot to us, your thoughts and prayers is far more effective than any amount that once can donate. We are here to serve, with your help we will stay and do what we can.

Despite the challenges especially the bank transfer from UK to Iraq has slow down our work and our intervention to help refugees and IDPs who are at the Camps in Kurdistan region Iraq, nevertheless, we aim to continue and endeavour to breach the barriers and find solutions to challenges we faced.

Our recomndation for UK banks and finacail instututions is that to have better understanding of the needs of aid from UK charties to venrable people in Iraq espicially refugess and IDPs, tough messure currently in place for money trasnsfeer to Iraq even Iraq is not in the least of sancation countries and is not on black list has made extermly diffuct to sufficiently carry out huminatrain work, cash transeer is not ideal and cannot be rely upon at all time espically with large amount, therefore, better colabration with charities on this matter is significant and urgent.

#### **FINANCIAL REVIEW**

Due to the project funding obtained, the charity was in a healthy financial position at the year end with a closing fund balance of £104,253. Of this, £43,420 are general unrestricted funds.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a CIO.

##### **Recruitment and appointment of new trustees**

Trustees will be appointed when necessary and a suitable candidate can be identified. All Trustees are given sufficient training on appointment.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1188857

##### **Principal address**

12 Falmouth Road  
Birmingham  
B34 6EH

##### **Trustees**

A Mustafa  
Mrs M Salim  
Dr F Hiwaizi  
K Othamn  
A Saleem

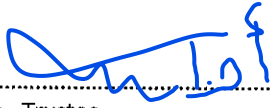
##### **Independent Examiner**

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DchA, FRSA  
Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

**Barzani Charity Foundation**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

Approved by order of the board of trustees on ..... [26/09/2024](#) ..... and signed on its behalf by:



.....  
A Mustafa - Trustee

**Independent Examiner's Report to the Trustees of  
Barzani Charity Foundation**

**Independent examiner's report to the trustees of Barzani Charity Foundation**

I report to the charity trustees on my examination of the accounts of Barzani Charity Foundation (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

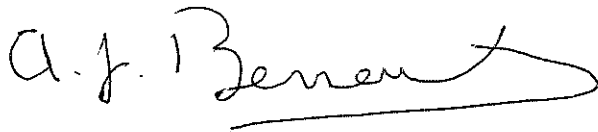
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DchA, FRSA

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

Date: .....26.09.24

**Barzani Charity Foundation**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	560,404	560,404	13,221
Investment income	3	2,029	-	2,029	-
<b>Total</b>		<u>2,029</u>	<u>560,404</u>	<u>562,433</u>	<u>13,221</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Grants	4	-	14,362	14,362	13,671
Support costs		1,800	-	1,800	1,500
Other charitable activities		28,079	25,527	53,606	33,517
Relief		-	459,682	459,682	-
<b>Total</b>		<u>29,879</u>	<u>499,571</u>	<u>529,450</u>	<u>48,688</u>
<b>NET INCOME/(EXPENDITURE)</b>		(27,850)	60,833	32,983	(35,467)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		71,270	-	71,270	106,737
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>43,420</u>	<u>60,833</u>	<u>104,253</u>	<u>71,270</u>

The notes form part of these financial statements

**Barzani Charity Foundation**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		46,721	179,257	225,978	371,078
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,301)	(118,424)	(121,725)	(299,808)
<b>NET CURRENT ASSETS</b>		<u>43,420</u>	<u>60,833</u>	<u>104,253</u>	<u>71,270</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>43,420</u>	<u>60,833</u>	<u>104,253</u>	<u>71,270</u>
<b>NET ASSETS</b>		<u>43,420</u>	<u>60,833</u>	<u>104,253</u>	<u>71,270</u>
<b>FUNDS</b>	10				
Unrestricted funds				43,420	71,270
Restricted funds				60,833	-
<b>TOTAL FUNDS</b>				<u>104,253</u>	<u>71,270</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/09/2024  
and were signed on its behalf by:

  
.....  
A Mustafa - Trustee

The notes form part of these financial statements

**Barzani Charity Foundation**

**Cash Flow Statement**  
**for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(147,129)	(87,496)
Net cash used in operating activities		<u>(147,129)</u>	<u>(87,496)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>2,029</u>	<u>-</u>
Net cash provided by investing activities		<u>2,029</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>371,078</u>	<u>458,574</u>
Cash and cash equivalents at the end of the reporting period		<u>225,978</u>	<u>371,078</u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 December 2023**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.12.23	31.12.22
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	32,983	(35,467)
<b>Adjustments for:</b>		
Interest received	(2,029)	-
Decrease in creditors	(178,083)	(52,029)
<b>Net cash used in operations</b>	<u>(147,129)</u>	<u>(87,496)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
<b>Net cash</b>			
Cash at bank	371,078	(145,100)	225,978
	<u>371,078</u>	<u>(145,100)</u>	<u>225,978</u>
<b>Total</b>	<u>371,078</u>	<u>(145,100)</u>	<u>225,978</u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.12.23	31.12.22
	£	£
Donations	265,794	-
Grants	294,610	13,221
	<u>560,404</u>	<u>13,221</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Other grants	<u>294,610</u>	<u>13,221</u>

**Barzani Charity Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

<b>3. INVESTMENT INCOME</b>				
			31.12.23	31.12.22
			£	£
Deposit account interest			2,029	-
			<u>2,029</u>	<u>-</u>
<b>4. CHARITABLE ACTIVITIES COSTS</b>				
		Grant		
		funding of		
		activities		
		(see note		
		5)		
	Direct		Support	Totals
	Costs		costs (see	
	£	£	note 6)	£
Grants	-	14,362	-	14,362
Support costs	-	-	1,800	1,800
Other charitable activities	51,354	-	2,252	53,606
Relief	459,682	-	-	459,682
	<u>511,036</u>	<u>14,362</u>	<u>4,052</u>	<u>529,450</u>
<b>5. GRANTS PAYABLE</b>				
			31.12.23	31.12.22
			£	£
Grants			14,362	13,671
			<u>14,362</u>	<u>13,671</u>
<b>6. SUPPORT COSTS</b>				
		Finance	Governance	Totals
		£	costs	£
Support costs		-	£	£
Other charitable activities		2,252	1,800	1,800
		<u>2,252</u>	-	<u>2,252</u>
		<u>2,252</u>	<u>1,800</u>	<u>4,052</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

During the year ended 31 December 2023, travel and subsistence expenses of £1,800 were paid on behalf of a Trustee.

There were no trustees' expenses paid for the period ended 31 December 2022.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	13,221	13,221
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants	450	13,221	13,671
Support costs	1,500	-	1,500
Other charitable activities	33,517	-	33,517
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>35,467</b>	<b>13,221</b>	<b>48,688</b>
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(35,467)</b>	<b>-</b>	<b>(35,467)</b>
	<hr/>	<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	106,737	-	106,737
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>71,270</b>	<b>-</b>	<b>71,270</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Barzani Charity Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Other creditors	<u>121,725</u>	<u>299,808</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,270	(27,850)	43,420
<b>Restricted funds</b>			
Earthquake Relief in Turkey	-	29,714	29,714
Earthquake Relief in Morocco	-	8,393	8,393
Education Project	-	22,726	22,726
	<u>-</u>	<u>60,833</u>	<u>60,833</u>
<b>TOTAL FUNDS</b>	<u>71,270</u>	<u>32,983</u>	<u>104,253</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,029	(29,879)	(27,850)
<b>Restricted funds</b>			
Orphan kids - Iraq	14,362	(14,362)	-
Earthquake Relief in Turkey	473,783	(444,069)	29,714
Earthquake Relief in Morocco	31,999	(23,606)	8,393
Education Project	40,260	(17,534)	22,726
	<u>560,404</u>	<u>(499,571)</u>	<u>60,833</u>
<b>TOTAL FUNDS</b>	<u>562,433</u>	<u>(529,450)</u>	<u>32,983</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	106,737	(35,467)	71,270
<b>TOTAL FUNDS</b>	<u>106,737</u>	<u>(35,467)</u>	<u>71,270</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(35,467)	(35,467)
<b>Restricted funds</b>			
Orphan kids - Iraq	10,035	(10,035)	-
Sick Children - Iraq	3,186	(3,186)	-
	<u>13,221</u>	<u>(13,221)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>13,221</u>	<u>(48,688)</u>	<u>(35,467)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	106,737	(63,317)	43,420
<b>Restricted funds</b>			
Earthquake Relief in Turkey	-	29,714	29,714
Earthquake Relief in Morocco	-	8,393	8,393
Education Project	-	22,726	22,726
	<u>-</u>	<u>60,833</u>	<u>60,833</u>
<b>TOTAL FUNDS</b>	<u>106,737</u>	<u>(2,484)</u>	<u>104,253</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,029	(65,346)	(63,317)
<b>Restricted funds</b>			
Orphan kids - Iraq	24,397	(24,397)	-
Sick Children - Iraq	3,186	(3,186)	-
Earthquake Relief in Turkey	473,783	(444,069)	29,714
Earthquake Relief in Morocco	31,999	(23,606)	8,393
Education Project	40,260	(17,534)	22,726
	<u>573,625</u>	<u>(512,792)</u>	<u>60,833</u>
<b>TOTAL FUNDS</b>	<u>575,654</u>	<u>(578,138)</u>	<u>(2,484)</u>

**Building Livelihoods and Capacity for Disabled People:** Funds received from Act Now Children's Fund for a project aiming to support disabled people in Iraq.

**Orphan kids - Iraq :** Funds received from Stow Solidarnosc to care for orphans in Iraq.

**Reconstruction of Eizidy Home:** These are funds provided by the LDS Church for the reconstruction of Eizidy home at Sharia IDP camp in Duhok- Iraq.

**Earthquake Relief in Turkey:**Funds received to provide relief in areas of Turkey and Syria effected by the earthquake.

**Earthquake Relief in Morocco:** Funds received from the Striling Foundation to provide relief in areas of Morocco effected by the earthquake.

**Education Project :** Funds received from the Striling Foundation to improve education in Morocco.

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**Barzani Charity Foundation**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	265,794	-
Grants	294,610	13,221
	<u>560,404</u>	<u>13,221</u>
<b>Investment income</b>		
Deposit account interest	2,029	-
	<u>562,433</u>	<u>13,221</u>
<b>Total incoming resources</b>		
	562,433	13,221
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Sundries	1,032	23
Travel and subsistence	42,804	32,016
Software	-	1,200
Relief	467,200	-
Grants to institutions	-	450
Grants to individuals	14,362	13,221
	<u>525,398</u>	<u>46,910</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	2,252	278
<b>Governance costs</b>		
Accountancy and legal fees	1,800	1,500
	<u>529,450</u>	<u>48,688</u>
<b>Total resources expended</b>		
	529,450	48,688
<b>Net income/(expenditure)</b>	<u>32,983</u>	<u>(35,467)</u>

This page does not form part of the statutory financial statements

**BARZANI CHARITY FOUNDATION/BCF**

England & Wales - Charity number 1188857

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Barzani Charity Foundation

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

Contents of the Financial Statements  
for the Year Ended 31 December 2022

	Page
Chair's introduction and reflections	1
Report of the Trustees	2 to 3
Statement of Financial Activities	4
Balance Sheet	5
Cash Flow Statement	6
Notes to the Cash Flow Statement	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

Chair's introduction and reflections  
for the Year Ended 31 December 2022

As we had in previous year helped refugees at the sharia camp in province of Duhok-Iraq to rebuild their homes after the fire which destroyed many home, and provided numerous of education and hand skilled training at the refugee camps, but yet we still have obstacles transfer money through bank, but yet we managed to work to build our relation with BCF-Iraq and many charitable organisations in Europe and America, through three-way partnership we managed to bring a lot of kids from Iraq to Germany for treatment through partnership with peace village charitable organisation in Germany and we had continues relationship with LDS and other organisation in America, BCF hired a consultant to provide training on monitoring evaluation, vocational education and GBV as well helping orphans kids in Iraq.

Even though we magnet to put a roof over their heads, the IDPs and refugees are facing many other challenges. These include funding cuts from the international community for essential day to day needs and their earnings not reflecting the true cost of living increases. As well as the personal financial pressures on many of our donors, we face challenges sending funds from our UK bank to the Barzani charity foundation account in Iraq. This issue has slowed us down and is preventing us from doing more for refugees at the current time.

Also, Barzani charity foundation have helped sizeable numbers of refugees, asylum seekers and other vulnerable people in the UK by providing them with an educational guide teaching day to day life skills and the way of life in the UK. There were also social events which help and strengthen the idea of diverse society and help people settle in the UK.

Barzani charity foundation have invested enormously into strengthening its relations within the UK and Europe as well as America. In order to collaborate with other humanitarian partners to provide necessities and reduce hunger and poverty among the refugees based in Iraq. This helps reduce further migration to Europe.

Despite all challenges, we are committed to work tirelessly with our partners and we remain committed to support those who are dependent on us. We will continue to develop new services and partnerships to meet the needs of vulnerable people and continue to positively change lives.

Chair of the Barzani Charity Foundation

Report of the Trustees  
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

The Barzani charity foundation, guided by the philosophy of late Mustafa Barzani, the Kurdish revolutionary leader who once said its pride to serve humanity. His principles are the bedrock of this foundation and all activities undertaken by the foundation must be designed for humanitarian purposes in which all beneficiaries have to be treated equally. As such the Barzani charity foundation, worked very hard to provide for the needs of refugees and IDP's based in north of Iraq (Kurdistan region). We together rebuilt the destroyed camp of Eizidy and provided training and capacity building for vulnerable people from all walks of life.

Also, Barzani charity foundation have helped sizeable number of refugees, asylum seekers and other vulnerable people in the UK by providing them with an educational guide, day to day life skills and knowledge of the way of life in the UK. There are also social events which help and strengthen the idea of a diverse society and help people settle in the UK.

Barzani charity foundation have invested enormously into strengthening its relations within the UK and Europe as well as America. In order to collaborate with other humanitarian partners to provide necessities and reduce hunger and poverty among the refugees based in Iraq. This helps reduce further migration to Europe.

Also, Barzani charity foundation, aim to work with other charity NGOs to achieve its objectives by receiving and making donations to recognized charities for legitimate charity purposes.

#### Public Benefit

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connections with Public Benefit.

The charity fulfilled this duty by providing grants to further the charity's objective of relieving poverty.

#### ACHIEVEMENT AND PERFORMANCE

During 2022, we faced a challenge of transferring fund which was designated for reconstruction of Eizidy camps after fire and educational program for the refugees camps as well as orphans financial assistance, despite of that we try it hard to connect with our potential partners and work with BCF-Iraq to maintain partnership, in the UK we worked with mainly Kurdish community especially new arrival to educate them on social issues and how to settle in the UK and adopt the British way of life that including how to respect the rule of law and how to learn English, also we have had many visit to Europe especially Germany to connect with partners to help us to help refugees and vulnerable people in Iraq. Overall BCF had impact upon wider society at home and abroad.

#### FINANCIAL REVIEW

As we already mention due to bank transfer to our partner BCF-Iraq we had less activities, nevertheless, through our network BCF managed to reach out to many charities in Germany and through consultancy we managed to reach to American organisation for future projects mainly for refugees and through consultancy we reached out to philanthropies individual and organisation in USA to donate, however, the amount we spent was 99152 pound which was more than what we received which was 15224.32 pounds, BCF spent 200 pounds more than the amount raised.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a CIO.

Report of the Trustees  
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees will be appointed when necessary and a suitable candidate can be identified. All Trustees are given sufficient training on appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1188857

Principal address

12 Falmouth Road

Birmingham

B34 6EH

Trustees

A Mustafa

Mrs M Salim

Dr F Hiwaizi

K Othamn (appointed 1.2.22)

A Saleem (appointed 1.2.22)

Approved by order of the board of trustees on .....[25/09/2024](#)..... and signed on its behalf by:

.....**awatmustafa**.....

A Mustafa - Trustee

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	13,221	13,221	466,561
EXPENDITURE ON					
Charitable activities					
Grants		450	13,221	13,671	354,930
Support costs		1,500	-	1,500	1,290
Other charitable activities		33,517	-	33,517	3,604
Total		35,467	13,221	48,688	359,824
NET INCOME/(EXPENDITURE)		(35,467)	-	(35,467)	106,737
RECONCILIATION OF FUNDS					
Total funds brought forward		106,737	-	106,737	-
TOTAL FUNDS CARRIED FORWARD		71,270	-	71,270	106,737

Barzani Charity Foundation

Balance Sheet  
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		72,770	298,308	371,078	458,574
<b>CREDITORS</b>					
Amounts falling due within one year	4	(1,500)	(298,308)	(299,808)	(351,837)
<b>NET CURRENT ASSETS</b>		<u>71,270</u>	<u>-</u>	<u>71,270</u>	<u>106,737</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		71,270	-	71,270	106,737
<b>NET ASSETS</b>		<u>71,270</u>	<u>-</u>	<u>71,270</u>	<u>106,737</u>
<b>FUNDS</b>					
Unrestricted funds	5			<u>71,270</u>	<u>106,737</u>
<b>TOTAL FUNDS</b>				<u>71,270</u>	<u>106,737</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/09/2024  
and were signed on its behalf by:

awatmustafa  
.....  
A Mustafa - Trustee

Barzani Charity Foundation

Cash Flow Statement  
for the Year Ended 31 December 2022

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(87,496)</u>	<u>458,574</u>
Net cash (used in)/provided by operating activities		<u>(87,496)</u>	<u>458,574</u>
<hr/>			
Change in cash and cash equivalents in the reporting period		(87,496)	458,574
Cash and cash equivalents at the beginning of the reporting period		<u>458,574</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>371,078</u></u>	<u><u>458,574</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2022

1.	RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.12.22	31.12.21
		£	£
	Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(35,467)	106,737
	Adjustments for:		
	(Decrease)/increase in creditors	(52,029)	351,837
		<u>                    </u>	<u>                    </u>
	Net cash (used in)/provided by operations	<u>(87,496)</u>	<u>458,574</u>

2.	ANALYSIS OF CHANGES IN NET FUNDS	At 1.1.22	Cash flow	At 31.12.22
		£	£	£
	Net cash			
	Cash at bank	458,574	(87,496)	371,078
		<u>                    </u>	<u>                    </u>	<u>                    </u>
		458,574	(87,496)	371,078
		<u>                    </u>	<u>                    </u>	<u>                    </u>
	Total	<u>458,574</u>	<u>(87,496)</u>	<u>371,078</u>

Notes to the Financial Statements  
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

2. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 31 December 2022, no expenses were paid to Trustees.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	115,924	350,637	466,561
EXPENDITURE ON			
Charitable activities			
Grants	4,293	350,637	354,930
Support costs	1,290	-	1,290
Other charitable activities	3,604	-	3,604
Total	9,187	350,637	359,824
NET INCOME	106,737	-	106,737
TOTAL FUNDS CARRIED FORWARD	106,737	-	106,737
4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.22	31.12.21
		£	£
Other creditors		299,808	351,837
5. MOVEMENT IN FUNDS		Net movement	At
	At 1.1.22	in funds	31.12.22
	£	£	£
Unrestricted funds			
General fund	106,737	(35,467)	71,270
TOTAL FUNDS	106,737	(35,467)	71,270

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(35,467)	(35,467)
Restricted funds			
Orphan kids - Iraq	10,035	(10,035)	-
Sick Children - Iraq	3,186	(3,186)	-
	<u>13,221</u>	<u>(13,221)</u>	<u>-</u>
TOTAL FUNDS	<u>13,221</u>	<u>(48,688)</u>	<u>(35,467)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	-	106,737	106,737
	<u>-</u>	<u>106,737</u>	<u>106,737</u>
TOTAL FUNDS	<u>-</u>	<u>106,737</u>	<u>106,737</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,924	(9,187)	106,737
Restricted funds			
Orphan kids - Iraq	7,440	(7,440)	-
Building Livelihoods and Capacity for Disabled People	26,217	(26,217)	-
Reconstruction of Eizidy home	316,980	(316,980)	-
	<u>350,637</u>	<u>(350,637)</u>	<u>-</u>
TOTAL FUNDS	<u>466,561</u>	<u>(359,824)</u>	<u>106,737</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	-	71,270	71,270
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	-	71,270	71,270
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,924	(44,654)	71,270
Restricted funds			
Orphan kids - Iraq	17,475	(17,475)	-
Building Livelihoods and Capacity for Disabled People	26,217	(26,217)	-
Reconstruction of Eizidy home	316,980	(316,980)	-
Sick Children - Iraq	3,186	(3,186)	-
	<hr/>	<hr/>	<hr/>
	363,858	(363,858)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	479,782	(408,512)	71,270
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Building Livelihoods and Capacity for Disabled People: Funds received from Act Now Children's Fund for a project aiming to support disabled people in Iraq.

Orphan kids - Iraq : Funds received from Stow Solidarnosc to care for orphans in Iraq.

Reconstruction of Eizidy Home: These are funds provided by the LDS Church for the reconstruction of Eizidy home at Sharia IDP camp in Duhok- Iraq.

Orphan kids - Iraq : Funds received to care of sick children in Iraq.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	-	1,525
Grants	13,221	465,036
	<u>13,221</u>	<u>466,561</u>
Total incoming resources	13,221	466,561
<b>EXPENDITURE</b>		
Charitable activities		
Sundries	23	24
Travel and subsistence	32,016	3,476
Events	-	104
Software	1,200	-
Grants to institutions	450	350,637
Grants to individuals	13,221	4,293
	<u>46,910</u>	<u>358,534</u>
Support costs		
Finance		
Bank charges	278	90
Governance costs		
Accountancy and legal fees	1,500	1,200
	<u>48,688</u>	<u>359,824</u>
Total resources expended	48,688	359,824
Net (expenditure)/income	<u>(35,467)</u>	<u>106,737</u>

**BARZANI CHARITY FOUNDATION/BCF**

England & Wales - Charity number 1188857

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# Accounts

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REGISTERED CHARITY NUMBER: 1188857

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
Barzani Charity Foundation

Bennewith 2018 Limited  
t/a A J Bennewith & Co  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

**Barzani Charity Foundation**

**Contents of the Financial Statements**  
**for the Year Ended 31 December 2021**

	<b>Page</b>
<b>Chair's Introduction and reflections</b>	1
<b>Report of the Trustees</b>	2 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 10
<b>Detailed Statement of Financial Activities</b>	11

**Barzani Charity Foundation**

**Chair's introduction and reflections  
for the Year Ended 31 December 2021**

Last summer we received devastating news that the Sharia internal displaced person, IDP camp located in the province of Duhok/Iraq was destroyed due to a fire. The fire destroyed almost 2/3 of the camp's resident tent homes which are entirely for people from Eizidy background which they fled from the ISIS attack in 2014. The IDP residents were frightened; most if not all had experienced hardship and the fire which destroyed their homes made them even more fragile. The fire in Sharia Camp completely burned more than 300 tents, luckily there were no lives lost. However, these people have faced the second displacement in their lives and have lost their homes, belongings, and savings again. We worked very hard with our partners, LDSC as donor and the Barzani charity foundation-Iraq as implementing partner, to do what we could to rebuild the IDP homes and provide them alternative shelter.

I am pleased to report that the three agencies managed to rebuild homes for the IDPs very quickly. As soon as we had the promise of a donation from LDS, the Barzani charity foundation-Iraq along with our trustee team began the process of procurement. A total of 188 shelters with concrete blocks and sandwich panels were constructed within one month. Initially it was planned to replace all 288 burned tents but since many of these tents were empty or abandoned the number was decreased to 188 shelters. This project has also been a Cash-for-Work project since more than 120 skilled and unskilled workers from the camp were working in construction.

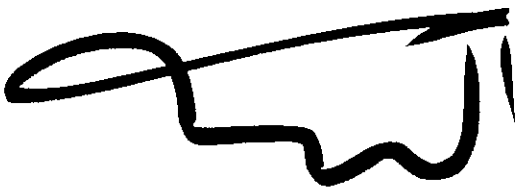
As the construction of IDP homes completed, people went back to their newly reconstructed homes within the camp. Even though we managed to put a roof over their heads, the IDPs and refugees are facing many other challenges. These include funding cuts from the international community for essential day to day needs and their earnings not reflecting the true cost of living increases. As well as the personal financial pressures on many of our donors, we face challenges sending funds from our UK bank to the Barzani charity foundation account in Iraq. This issue has slowed us down and is preventing us from doing more for refugees at the current time.

Also, Barzani charity foundation have helped sizeable numbers of refugees, asylum seekers and other vulnerable people in the UK by providing them with an educational guide teaching day to day life skills and the way of life in the UK. There were also social events which help and strengthen the idea of diverse society and help people settle in the UK.

Barzani charity foundation have invested enormously into strengthening its relations within the UK and Europe as well as America. In order to collaborate with other humanitarian partners to provide necessities and reduce hunger and poverty among the refugees based in Iraq. This helps reduce further migration to Europe.

Despite all challenges, we are committed to work tirelessly with our partners and we remain committed to support those who are dependent on us. We will continue to develop new services and partnerships to meet the needs of vulnerable people and continue to positively change lives.

Chair of the Barzani Charity Foundation



**Barzani Charity Foundation**

**Report of the Trustees**  
**for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The Barzani charity foundation, guided by the philosophy of late Mustafa Barzani, the Kurdish revolutionary leader who once said its pride to serve humanity. His principles are the bedrock of this foundation and all activities undertaken by the foundation must be designed for humanitarian purposes in which all beneficiaries have to be treated equally. As such the Barzani charity foundation, worked very hard to provide for the needs of refugees and IDP's based in north of Iraq (Kurdistan region). We together rebuilt the destroyed camp of Eizidy and provided training and capacity building for vulnerable people from all walks of life.

Also, Barzani charity foundation have helped sizeable number of refugees, asylum seekers and other vulnerable people in the UK by providing them with an educational guide, day to day life skills and knowledge of the way of life in the UK. There are also social events which help and strengthen the idea of a diverse society and help people settle in the UK.

Barzani charity foundation have invested enormously into strengthening its relations within the UK and Europe as well as America. In order to collaborate with other humanitarian partners to provide necessities and reduce hunger and poverty among the refugees based in Iraq. This helps reduce further migration to Europe.

Also, Barzani charity foundation, aim to work with other charity NGOs to achieve its objectives by receiving and making donations to recognized charities for legitimate charity purposes.

**Public Benefit**

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connections with Public Benefit. The charity fulfilled this duty by providing grants to further the charity's objective of relieving poverty.

## Barzani Charity Foundation

### Report of the Trustees for the Year Ended 31 December 2021

#### **ACHIEVEMENT AND PERFORMANCE**

Despite the challenges we faced because of covid-19 and having no access to the banking system Barzani charity foundation managed to work with its partners LDS and BCF-Iraq to rebuild destroyed IDP sharia camp located in Duhok province. This camp is a home to Eizidy people who had to leave their home in Shangal due to attack and crime committed by ISIS in 2014.

Barzani charity foundation teamed up with Act Now Children Fund and BCF-Iraq to start a project called Building Livelihoods and Capacity for Disabled People. This was important for people with special needs and is part of our objective to uplift people from poverty and provide necessary tools for people to enter employment. The group that benefited were made up from the host community, refugees and IDP's.

Since 2021 we have strengthening our relationship with other charity organisation and churches throughout Europe, and we have had an orphan's sponsorship from Stowarzyszenie Solidarność Globalnej Global Solidarity Association in Poland. This provides monthly cash assistance to orphans in the north of Iraq.

BCF has another successful partnership with LDS to provide further humanitarian assistance for IDP-Refuges in Iraq. Since the end of military operations against ISIS in Iraq the funds from international agencies and intergovernmental agencies for humanitarian assistance has reduced rapidly. Therefore, the refugees and IDP's entirely rely on charitable organisation to fill the gap and provide the essential needs. Barzani charity foundation has continuously reached out to its partners to provide funding to assist the humanitarian needs.

Barzani charity foundation have conducted five separate workshop for asylum seekers and new arrivals to the UK to provide basic information in regard to life in the UK. These activities are part of Barzani charity foundation objective to assist newcomers in settling in the UK and provide a safe and harmonious environment for people to learn about the UK law and society. Also Barzani charity foundation provided a social event for young asylum seekers in Birmingham during Christmas at which food was provided.

#### **FINANCIAL REVIEW**

The charity was able to open it's first bank account in June 2021. This enabled the charity to obtain several large grants from partners to support projects in line with it's objectives.

Due to the project funding obtained, the charity was in a healthy financial position at the year end with a closing fund balance of £457,554. Of this, £106,917 are general unrestricted funds.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a CIO.

##### **Recruitment and appointment of new trustees**

Trustees will be appointed when necessary and a suitable candidate can be identified. All Trustees are given sufficient training on appointment.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1188857

##### **Principal address**

12 Falmouth Road  
Birmingham  
B34 6EH

**Barzani Charity Foundation**

**Report of the Trustees**  
**for the Year Ended 31 December 2021**

**Trustees**

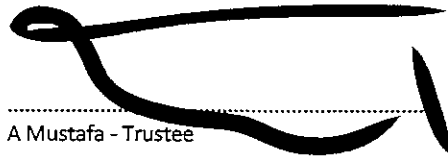
A Mustafa  
Mrs M Salim  
Dr F Hiwaizi  
K Othamn (appointed 1.2.22)  
A Saleem (appointed 1.2.22)

**Independent Examiner**

A J Bennewith  
Institute of Chartered Accountants in England and Wales  
Bennewith 2018 Limited  
t/a A J Bennewith & Co  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

10/05/2022

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
A Mustafa - Trustee

Independent Examiner's Report to the Trustees of  
Barzani Charity Foundation

**Independent examiner's report to the trustees of Barzani Charity Foundation**

I report to the charity trustees on my examination of the accounts of Barzani Charity Foundation (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

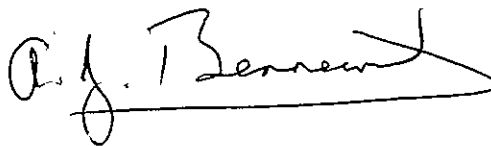
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A J Bennewith  
Institute of Chartered Accountants in England and Wales  
Bennewith 2018 Limited  
t/a A J Bennewith & Co  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU



Date: ..... 9 May 2022

**Barzani Charity Foundation**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

			Year Ended 31.12.21	Period 1.4.20 to 31.12.20
	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		115,924	350,637	466,561
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Grants		4,293	350,637	354,930
Support costs		1,290	-	1,290
Other charitable activities		3,604	-	3,604
<b>Total</b>		<b>9,187</b>	<b>350,637</b>	<b>359,824</b>
<b>NET INCOME</b>		<b>106,737</b>	<b>-</b>	<b>106,737</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>106,737</b>	<b>-</b>	<b>106,737</b>

The notes form part of these financial statements

**Barzani Charity Foundation**

**Balance Sheet**  
**31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		107,937	350,637	458,574	-
<b>CREDITORS</b>					
Amounts falling due within one year	4	(1,200)	(350,637)	(351,837)	-
<b>NET CURRENT ASSETS</b>		<u>106,737</u>	<u>-</u>	<u>106,737</u>	<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>106,737</u>	<u>-</u>	<u>106,737</u>	<u>-</u>
<b>NET ASSETS</b>		<u>106,737</u>	<u>-</u>	<u>106,737</u>	<u>-</u>
<b>FUNDS</b>	5				
Unrestricted funds				<u>106,737</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>106,737</u>	<u>-</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/05/2022  
and were signed on its behalf by:



.....  
A Mustafa - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the period ended 31 December 2020.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**2. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

During the year ended 31 December 2021, travel and subsistence expenses of £869 were paid on behalf of a Trustee.

There were no trustees' expenses paid for the period ended 31 December 2020.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,800	-	5,800
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants	5,800	-	5,800
<b>NET INCOME</b>	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	-	-

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other creditors	351,837	-

**5. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	-	106,737	106,737
<b>TOTAL FUNDS</b>	-	106,737	106,737

**Barzani Charity Foundation**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**5. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,924	(9,187)	106,737
<b>Restricted funds</b>			
Orphan kids - Iraq	7,440	(7,440)	-
Building Livelihoods and Capacity for Disabled People	26,217	(26,217)	-
Reconstruction of Eizidy home	316,980	(316,980)	-
	<u>350,637</u>	<u>(350,637)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>466,561</u>	<u>(359,824)</u>	<u>106,737</u>

**Building Livelihoods and Capacity for Disabled People:** Funds received from Act Now Children's Fund for a project aiming to support disabled people in Iraq.

**Orphan kids - Iraq :** Funds received from Stow Solidarnosc to care for orphans in Iraq.

**Reconstruction of Eizidy Home:** These are funds provided by the LDS Church for the reconstruction of Eizidy home at Sharia IDP camp in Duhok- Iraq.

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**Barzani Charity Foundation**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	Year Ended 31.12.21 £	Period 1.4.20 to 31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,525	5,800
Grants	465,036	-
	<u>466,561</u>	<u>5,800</u>
<b>Total incoming resources</b>	<b>466,561</b>	<b>5,800</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Sundries	24	-
Travel and subsistence	3,476	-
Events	104	-
Grants to institutions	350,637	-
Grants to individuals	4,293	5,800
	<u>358,534</u>	<u>5,800</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	90	-
<b>Governance costs</b>		
Accountancy and legal fees	1,200	-
<b>Total resources expended</b>	<b>359,824</b>	<b>5,800</b>
<b>Net income</b>	<b>106,737</b>	<b>-</b>

I

This page does not form part of the statutory financial statements

**BARZANI CHARITY FOUNDATION/BCF**

England & Wales - Charity number 1188857

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# Accounts

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## Trustees' Annual Report for the period

From 01/04/2020 Period start date 01/04/2020 To Period end date 31/12/2020

Charity name: Barzani Charity Foundation/BCF

Charity registration number: 1188857

Address: 12 Falmouth Road

Birmingham

B346EH

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	the prevention or relief of poverty in the UK, and Iraq by providing grants, items, and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
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	During the pandemic period especially from the beginning of covid19, Barzani charity foundation/BCF provided cash assistance to other charities in the UK such as St. Chad's Sanctuary church in Birmingham and MATT,s Mission charity in Birmingham who were in position to provide food and shelter to vulnerable people i.e., homeless people and people with financial difficulties, also BCF provided food and other essential items to asylum seekers and to those who had no access to public fund
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	yes

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	BCF followed the charity commission service guideline
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	To identify the vulnerable people among their communities and promoted the project among people who consider themselves as vulnerable people to come forward to receive help from BCF.
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	During the beginning of covid19 there were people who had no where to go to seek help especially receiving food, BCF trustees decided to conduct assessment to (A) identifies the needs and (B) how to respond to the needs?, from our initial result it was clear to trustees that there are a need and trustees agreed to provide food and other essential items such as hygiene kits to mainly asylum seekers and homeless people in West Midlands who had no access to public fund, and also provide small cash payments to churches and charities who work with families and young children to provide food and baby formula, the immediate benefit of BCF activities was filling the gaps and to be part of nationwide aid operation to ease the situation and adding value to mankind

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The project and activities BCF conducted during this time was short term solution to ease burden on people who find themselves in difficult situation, overall, the objectives were met the outcome is satisfactory with reasonable impact
Performance of fundraising activities against objectives set	Para 1.41	The challenge with fundraising was large because BCF did not had bank account at this time and BCF were disadvantages of public fundraising and government grants.
Investment performance against objectives	Para 1.41	No investment made
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	As we did not had a bank account at the time we were disadvantage on fundraising and reaching out to people who may it wanted to contribute to our operation, nevertheless through our network BCF managed to reach out to kurdish community in Germany and few philanthropies in of Iraqi origin to donate however, the amount we spent was 5800 pound which was more than what we received which was 5600 pounds, BCF spent 200 pounds more than the amount raised,
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	N/A
Amount of reserves held	Para 1.22	0.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	Kurdish community in Germany and other charitable people from Iraq.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Lack of access to bank because BCF was not able to open a bank account due to nationwide shutdown because of covid19 was a main challenge during above period
Other		

## Structure, Governance and Management

Description of charity's trusts:		CIO
Type of governing document (Trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
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	Charity governing body was founded based on election of trustees in first meeting.

### 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	Trustees took part of training provided by the charity commission service via online
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	Barzani charity foundation/BCF
Other name the charity uses	N/A
Registered charity number	1188857
Charity's principal address	12 Falmouth Road BIRMINGHAM B34 6EH

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

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Awat Mustafa		31/01/2020	
2	Dr Firiad shafik hiwaizi		31/01/2020	
3	masume shukri salim		31/01/2020	
4				
5				
6				
7				
8				
9				
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11				
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20				

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

<b>Director name</b>		

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

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

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

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## 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)	Awat Mustafa	
Position (e.g., Secretary, Chair, etc)	chair	
Date	06/09/2021	