

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

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for the Year Ended 31 December 2021

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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.

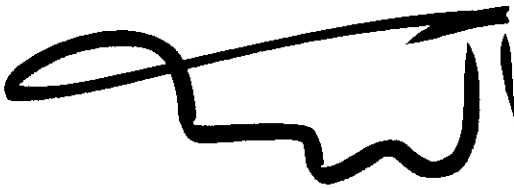
As the construction of IDP homes completed, people went back to their newly reconstructed homes within the camp. Even though we managed to put a roof over their heads, the IDPs and refugees are facing many other challenges. These include funding cuts from the international community for essential day 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

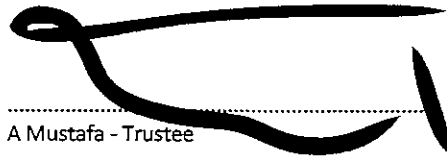
A Mustafa
Mrs M Salim
Dr F Hiwaizi
K Othamn (appointed 1.2.22)
A Saleem (appointed 1.2.22)

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

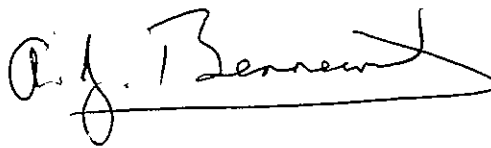
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 £
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
RECONCILIATION OF FUNDS				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		106,737	-	106,737

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 £
CURRENT ASSETS					
Cash at bank		107,937	350,637	458,574	-
CREDITORS					
Amounts falling due within one year	4	(1,200)	(350,637)	(351,837)	-
NET CURRENT ASSETS		106,737	-	106,737	-
TOTAL ASSETS LESS CURRENT LIABILITIES		106,737	-	106,737	-
NET ASSETS		106,737	-	106,737	-
FUNDS	5				
Unrestricted funds				106,737	-
TOTAL FUNDS				106,737	-

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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,800	-	5,800
EXPENDITURE ON			
Charitable activities			
Grants	5,800	-	5,800
NET INCOME	-	-	-
TOTAL FUNDS CARRIED FORWARD	-	-	-

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 £
Unrestricted funds			
General fund	-	106,737	106,737
TOTAL FUNDS	-	106,737	106,737

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 £
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>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,525	5,800
Grants	465,036	-
	<u>466,561</u>	<u>5,800</u>
Total incoming resources	466,561	5,800
EXPENDITURE		
Charitable activities		
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>
Support costs		
Finance		
Bank charges	90	-
Governance costs		
Accountancy and legal fees	1,200	-
Total resources expended	<u>359,824</u>	<u>5,800</u>
Net income	<u>106,737</u>	<u>-</u>

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This page does not form part of the statutory financial statements