

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
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Guildford
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for the Year Ended 31 December 2022

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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
		<hr/>	<hr/>	<hr/>	<hr/>
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
		<hr/>	<hr/>	<hr/>	<hr/>
Total		35,467	13,221	48,688	359,824
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(35,467)	-	(35,467)	106,737
RECONCILIATION OF FUNDS					
Total funds brought forward		106,737	-	106,737	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		71,270	-	71,270	106,737
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Balance Sheet
31 December 2022

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

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	(87,496)	458,574
Net cash (used in)/provided by operating activities		(87,496)	458,574
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		458,574	-
Cash and cash equivalents at the end of the reporting period		371,078	458,574

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>(87,496)</u>	<u>458,574</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>458,574</u>	<u>(87,496)</u>	<u>371,078</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 in funds £	At 31.12.22 £
Unrestricted funds	At 1.1.22 £		
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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,525
Grants	13,221	465,036
	<hr/>	<hr/>
	13,221	466,561
	<hr/>	<hr/>
Total incoming resources	13,221	466,561
 EXPENDITURE		
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
	<hr/>	<hr/>
	46,910	358,534
 Support costs		
Finance		
Bank charges	278	90
Governance costs		
Accountancy and legal fees	1,500	1,200
	<hr/>	<hr/>
Total resources expended	48,688	359,824
	<hr/>	<hr/>
Net (expenditure)/income	(35,467)	106,737
	<hr/>	<hr/>