

**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**

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**for the Year Ended 31 December 2024**

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**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 Strling 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**

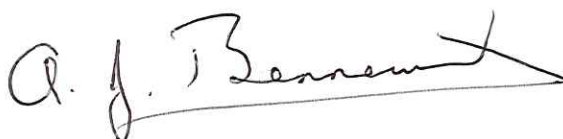
**I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:**

- 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**

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**Date: 19 September 2025**

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

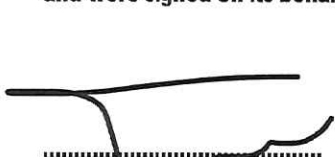
	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,558	49,591	67,149	560,404
Investment income	3	2,253	-	2,253	2,029
<b>Total</b>		<b>19,811</b>	<b>49,591</b>	<b>69,402</b>	<b>562,433</b>
<b>EXPENDITURE 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**

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

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>
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(101,321)		32,983
Adjustments for:			
Interest received	(2,253)		(2,029)
Decrease in creditors	(10,374)		(178,083)
Net cash used in operations	<u>(113,948)</u>		<u>(147,129)</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>
Net cash			
Cash at bank	225,978	(111,695)	114,283
	<u>225,978</u>	<u>(111,695)</u>	<u>114,283</u>
Total	<u>225,978</u>	<u>(111,695)</u>	<u>114,283</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**

**3. INVESTMENT INCOME**

	31.12.24	31.12.23
	£	£
Deposit account interest	2,253	2,029

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Support costs	1,596	2,006	3,602
Other charitable activities	8,777	-	8,777
Relief	158,344	-	158,344
	168,717	2,006	170,723

**5. GRANTS PAYABLE**

	31.12.24	31.12.23
	£	£
Grants	-	14,362

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Support costs	206	1,800	2,006

**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**

	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<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>			
Charitable activities			
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**

	<b>31.12.24 £</b>	<b>31.12.23 £</b>
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 Strling Foundation to provide relief in areas of Morocco effected by the earthquake.

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

**11. RELATED PARTY DISCLOSURES**

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