

Cardiff Kurdish Community Association
Unaudited Financial Statements
31 December 2022

SAK2020 LTD.

Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Cardiff Kurdish Community Association

Financial Statements

Year ended 31 December 2022

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Cardiff Kurdish Community Association
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Cardiff Kurdish Community Association

Charity registration number 1192971

Company registration number

Principal office and registered office 304B Newport Road
Cardiff
CF24 1RS

The trustees

Mr Rzgar Eliasi
Mr Adil ALI

Independent examiner SAK2020 Ltd.
Broadway House
Broadway
Cardiff
CF24 1PU

Objectives and activities

Holding regular seminars regarding culture and how to integrate into the Welsh community. Charity is trying to acquire own premises for an Education Centre. Setting up the organisation with The Charity Commission. Holding training classes for women's health. Raising donations from individuals and providing to Asylum seekers in the community. Speaking to businessmen in Cardiff regarding our activities and projects with the aim to purchase a building for our centre. Promoting our program in social media. Assisting asylum seekers to find suitable help and refuge. Assisting people with job search.

Achievements and performance

The children have learnt how to respect parents, teachers, and how to deal with the people in the community. The children have learnt two more languages. We helped solve some problems that Asylum seekers and refugees had faced such as finding a translator, filling in forms, helping with housing etc. We gained a good social media following and through that we have been able to organise and plan more activities. We have helped families in need with food and clothing and future to access to foodbanks etc. We achieved the respect of the police, who came in and gave seminars to the children. The children were happy and now understand the police are here to help.

We have opened an Education Centre for the children and ladies in Cardiff, teaching Kurdish, Arabic, English and Welsh. The centre is being operated from the rented premise.

Cardiff Kurdish Community Association

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

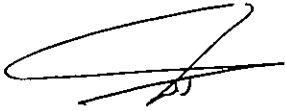
Plans for future periods

Purchase a building for our centre so we have a hub and can do more activities and more regularly. Provide Education in our school such as English, Kurdish, Arabic and Welsh. Work with local people to hold a foodbank at our centre. Raise donations from individuals and other organisations to support asylum seekers, and for anyone else who needs extra support. Hold seminars for refugees. Ensure they understand doctors, dentists, banks, job applications etc. Hold one-to-one English classes / study sessions for those who are not confident. Employ more staff so that we can do more activities.

Small company provisions

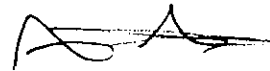
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15/03/2023 and signed on behalf of the board of trustees by:



Mr Rzggar Eliasi
Chairman

Mr Adil Ali
Trustee



Cardiff Kurdish Community Association

Independent Examiner's Report to the Trustees of Cardiff Kurdish Community Association

Year ended 31 December 2022

We report to the trustees on our examination of the financial statements of Cardiff Kurdish Community Association ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, We report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We 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.

SAK2020 Ltd.

15th March 2023

SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Cardiff Kurdish Community Association

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	54,825	54,825	30,883
Total income		<u>54,825</u>	<u>54,825</u>	<u>30,883</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	17,393	17,393	6,307
Total expenditure		<u>17,393</u>	<u>17,393</u>	<u>6,307</u>
Net income and net movement in funds		<u>37,432</u>	<u>37,432</u>	<u>24,576</u>
Reconciliation of funds				
Total funds brought forward		24,576	24,576	—
Total funds carried forward		<u>62,008</u>	<u>62,008</u>	<u>24,576</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 8 form part of these financial statements.

Cardiff Kurdish Community Association

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	968	825
Current assets			
Cash at bank and in hand		61,040	23,751
Net current assets		61,040	23,751
Total assets less current liabilities		62,008	24,576
Funds of the charity			
Unrestricted funds		62,008	24,576
Total charity funds	9	62,008	24,576

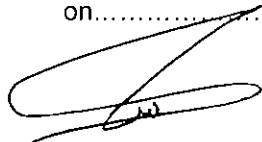
For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on.....15/3/2023...., and are signed on behalf of the board by:



Mr Rzgar Eliasi
Chairman

Mr Adil Ali
Trustee



The notes on pages 6 to 8 form part of these financial statements.

Cardiff Kurdish Community Association

Notes to the Financial Statements

Year ended 31 December 2022

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

3. Limited by guarantee

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	34,825	34,825	20,883	20,883

Cardiff Kurdish Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grant	20,000	20,000	10,000	10,000
	<u>54,825</u>	<u>54,825</u>	<u>30,883</u>	<u>30,883</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>17,393</u>	<u>17,393</u>	<u>6,307</u>	<u>6,307</u>

6. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>187</u>	<u>92</u>

7. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

8. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2022	917
Additions	330
At 31 December 2022	<u>1,247</u>
Depreciation	
At 1 January 2022	92
Charge for the year	187
At 31 December 2022	<u>279</u>
Carrying amount	
At 31 December 2022	<u>968</u>
At 31 December 2021	<u>825</u>

Cardiff Kurdish Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 22	Income	Expenditure	At 31 December r 2022
	£	£	£	£
General funds	<u>24,576</u>	<u>54,825</u>	<u>(17,393)</u>	<u>62,008</u>

	At 1 January 20 21	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>—</u>	<u>30,883</u>	<u>(6,307)</u>	<u>24,576</u>

Cardiff Kurdish Community Association

Management Information

Year ended 31 December 2022

The following pages do not form part of the financial statements.

Cardiff Kurdish Community Association

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	34,825	20,883
Grant	20,000	10,000
	<u>54,825</u>	<u>30,883</u>
Total income	<u>54,825</u>	<u>30,883</u>
Expenditure		
Costs of raising donations and legacies		
Volunteer staffs	6,355	1,698
Rent	4,880	2,841
Legal and professional fees	2,600	—
Printing, Postage & Stationary	973	199
Depreciation	187	92
Advertisement	179	204
Books & Journal	1,446	876
Software Support	119	146
Staff Refreshment	175	104
Sundry Expenses	479	147
	<u>17,393</u>	<u>6,307</u>
Total expenditure	<u>17,393</u>	<u>6,307</u>
Net income	<u>37,432</u>	<u>24,576</u>

Cardiff Kurdish Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Volunteer staffs	6,355	1,698
Rent	4,880	2,841
Legal and professional fees	2,600	—
Printing, Postage & Stationary	973	199
Depreciation	187	92
Advertisement	179	204
Books & Journal	1,446	876
Software Support	119	146
Staff Refreshment	175	104
Sundry Expenses	479	147
	<u>17,393</u>	<u>6,307</u>
 Costs of raising donations and legacies	 <u>17,393</u>	 <u>6,307</u>
