

Cardiff Kurdish Community Association
Unaudited Financial Statements
31 December 2023

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

Cardiff Kurdish Community Association

Financial Statements

Year ended 31 December 2023

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Cardiff Kurdish Community Association
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2023

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 2023.

Reference and administrative details

Registered charity name	Cardiff Kurdish Community Association
Charity registration number	1192971
Company registration number	CE024498
Principal office and registered office	304B Newport Road Cardiff CF24 1RS

The trustees

Mr Rzgar ELIASI
Mr Adil ALI
Mr Arash ELYASISARZLI

Independent examiner

SAK2020 Ltd.
Chartered Certified Accountants
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 2023

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 28/10/2024 and signed on behalf of the board of trustees by:

Mr Rzggar ELIASI
Trustee



Mr Adil ALI
Trustee



Cardiff Kurdish Community Association

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

Year ended 31 December 2023

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 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) 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.

SAK 2020 Ltd

28th October 2024

Independent Examiner
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 2023

		2023	2022
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	3,176	54,825
Total income		<u>3,176</u>	<u>54,825</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	5	8,968	17,393
Total expenditure		<u>8,968</u>	<u>17,393</u>
Net (expenditure)/income and net movement in funds		<u>(5,792)</u>	<u>37,432</u>
Reconciliation of funds			
Total funds brought forward		62,008	24,576
Total funds carried forward		<u>56,216</u>	<u>62,008</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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	8	774	968
Current assets			
Cash at bank and in hand		55,742	61,040
Creditors: amounts falling due within one year	9	300	–
Net current assets		55,442	61,040
Total assets less current liabilities		56,216	62,008
Net assets		56,216	62,008
Funds of the charity			
Unrestricted funds		56,216	62,008
Total charity funds	10	56,216	62,008

For the year ending 31 December 2023 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 23/10/2024, and are signed on behalf of the board by:

Mr Rzgar ELIASI
Trustee



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 2023

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 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	3,176	3,176	34,825	34,825

Cardiff Kurdish Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Grant	—	—	20,000	20,000
	<u>3,176</u>	<u>3,176</u>	<u>54,825</u>	<u>54,825</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>8,968</u>	<u>8,968</u>	<u>17,393</u>	<u>17,393</u>

6. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>194</u>	<u>187</u>

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	<u>2,500</u>	<u>6,355</u>

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

8. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2023 and 31 December 2023	<u>1,247</u>
Depreciation	
At 1 January 2023	279
Charge for the year	194
At 31 December 2023	<u>473</u>
Carrying amount	
At 31 December 2023	<u>774</u>
At 31 December 2022	<u>968</u>

Cardiff Kurdish Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>300</u>	<u>—</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023
General funds	<u>£ 62,008</u>	<u>3,176</u>	<u>(8,968)</u>	<u>£ 56,216</u>

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

Cardiff Kurdish Community Association

Management Information

Year ended 31 December 2023

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

Cardiff Kurdish Community Association

Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	3,176	34,825
Grant	-	20,000
	<u>3,176</u>	<u>54,825</u>
Total income	<u>3,176</u>	<u>54,825</u>
Expenditure		
Costs of raising donations and legacies		
Volunteer staffs		
Rent	2,500	6,355
Legal and professional fees	4,076	4,880
Printing, Postage & Stationary	160	2,600
Depreciation	368	973
Advertisement	194	187
Books & Journal	170	179
Software Support	-	1,446
Staff Refreshment	128	119
Sundry Expenses	525	175
Accountancy fee	447	479
Donation paid	300	-
	100	-
	<u>8,968</u>	<u>17,393</u>
Total expenditure	<u>8,968</u>	<u>17,393</u>
Net (expenditure)/income	<u>(5,792)</u>	<u>37,432</u>

Cardiff Kurdish Community Association
Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Volunteer staffs		
Rent	2,500	6,355
Legal and professional fees	4,076	4,880
Printing, Postage & Stationery	160	2,600
Depreciation	368	973
Advertisement	194	187
Books & Journal	170	179
Software Support	—	1,446
Staff Refreshment	128	119
Sundry Expenses	525	175
Accountancy fee	447	479
Donation paid	300	—
	100	—
	<u>8,968</u>	<u>17,393</u>
Costs of raising donations and legacies	<u>8,968</u>	<u>17,393</u>