REGISTERED CHARITY NUMBER: 1188857

# Report of the Trustees and

# Unaudited Financial Statements

# for the Year Ended 31 December 2025

# for

# Barzani Charity Foundation

Bennewith 2018 Limited
t/a A J Bennewith & Co
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

**Barzani Charity Foundation**

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## Report of the Trustees
## for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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.

## Report of the Trustees
## for the Year Ended 31 December 2025

### ACHIEVEMENTS AND PERFORMANCE

**Charitable activities**

Despite many challenges such as accessibility, banking issues, and funding transfer but BCF played a significant part in the humanitarian effort especially in orphan and educational program here in the UK and in Iraq.

The philosophy of the humanitarian work in our vision and aim is not only to provide food and water, but also to promote the need of humanitarian and positive given internationally and therefore we have reached out to donors and policy makers globally to keep the humanitarian initiative beacon alive.

Orphans' sponsorship : despite the challenges and conflict we aim to not let kids
who have lost their father leave behind, through polish church Satw Solidarity and other individual donors we have continued to help and financially assist number of orphans in Iraq, this project is part of ongoing orphan project which established more a decade ago in Iraqi Kurdistan region to promote of wellbeing and enhance and meet educational needs of orphans.

Educational and women: children project: even though the situation this year was very critical and funding always been issues however through great partnership with individual generous donors and other organisation we have continued with educational program for refugees and IDPs who are based in Kurdistan region of Iraq. Providing vocational courses and GBV awareness program has improved the life of many and have mitigated the domestic and social orientated problem for those who are in vuln erable situation.

UK program: In the UK we have focused on integration and life in the UK custom and norms program, through number of seminars, social gathering and community meeting we have participated with other community groups and other organisati ons to provide informal education on above issues and helping homeless people.

International outreach: we have participated in high level conferences and seminars to advocate for minority right worldwide and women and children right, as well as that, we participated in international platform in Germany, Switzerland, Qatar, Iraq and other countries, to advocate for further fund refugees and IDPs in Iraq and providing overview of the over a ll humanitarian and human right situation.

## Report of the Trustees
## for the Year Ended 31 December 2025

### ACHIEVEMENTS AND PERFORMANCE

**Project Overview**

| TASK | PROJECT STAGES | FUNDED BY | DRIVER | NOTES |
|---|---|---|---|---|
| Sponsoring orphans' children in Iraq | Continue with sponsoring orphans in Iraq | Polish church, Staw of Solidarity | Helping orphans to stay in education and do not let them alone | A child without father or mother is hard and child needs assistance from society |
| Advocacy and integration program in the UK | Ongoing program | Funded by the BCF and individual organisations. | New arrival have little or no understanding of the UK custom and norms, to become a good citizens and have brighter future the whole society benefit from this kind of program | For those who have travelled to the UK without prior understanding of the UK lives, it make the whole country safer and better when people understand the values and right, integration is way to mitigate risks and social tensions |
| Providing vocational and GBV educational program for refugees and IDPs in Iraq | Ongoing | With BCF-Iraq | Since the international aid organisation cut its funding for the refugees and IDPs in Iraq, there a gap and challenges for people, this kind of projects is part of wellbeing of people and enhance their wellbeing and skills for the future | Refugees are vulnerable to domestic violence and exploitation, this kind projects will prepare them and provide greater knowledge how to prevent themselves to be victim of GBV, social problem and exploitation |

## Report of the Trustees
## for the Year Ended 31 December 2025

### ACHIEVEMENTS AND PERFORMANCE

### RISK AND ISSUE HISTORY

| ISSUE | MITIGATION | NOTE |
|---|---|---|
| Personal safety and accessibility to effected area | Prior of engagement the ground situation analysed and coordinate with local to make sure places are safe accessible | Coordination was a key to success for both area in the UK and Iraq and further cooperation and following the charity commission service guideline is highlighted as important factor of work and engagement |
| Banking transaction and funding projects | Reached out to bank and consulate issues with charity commission service, carrying cash with careful consideration. | Transaction to Iraq from UK has been very difficult, the trustees agreed to carry cash in each trip as minimum as safe as possible and carried with careful consideration, |
| Post projects psychological impact. | Provided counselling services for those who wanted and their wellbeing during and after the projects looked after | For some workers and volunteer's earthquake zoon can be mentally difficult, we provided psychological and counselling support to make sure they stay mentally and physically healthy. |

### CONCLUSIONS/RECOMMENDATIONS

For our foundation and partners 2025 like years before was difficult and hard working, yet our team with Barzani charity foundation-Iraq in partnership and sponsorship with other organisations have achieved beyond our expectation, the help and donations we have received from many individual from all over the world is inspiring and provided a lot of hope and blessing for those who benefited from our humanitarian interventions.

We will not naming any organisation who have helped us to help vulnerable people in this report simply because they are so many and many individual which would be difficult to fit them all in our report, but we would say thank you from the bottoms of our heart, we greatly appreciated for the opportunity you have provided to us to serve for the sake of humanity. Your trust and believe on us is mean a lot to us, your thoughts and prayers is far more effective than any amount that once can donate. We are here to serve, with your help we will stay and do what we can.

Despite the challenges especially the bank transfer from UK to Iraq has slow down our work and our intervention to help refugees and IDPs who are at the Camps in Kurdistan region of Iraq, nevertheless, we aim to continue and endeavour to breach the barriers and find solutions to challenges we faced.

Our recommendation for UK banks and financial institutions is that to have better understanding of the needs of aid from UK charities to vulnerable people in Iraq especially refuges and IDPs, tough measure currently in place for money transfer to Iraq even Iraq is not in the least of sanction countries and is not on black list but banking issues made extremely difficult to sufficiently carry out humanitarian work, cash transfer is not ideal and cannot be rely upon at all time especially with large amount, therefore, better collaboration with charities on this matter is significant and urgent.

### FINANCIAL REVIEW

The year end financial position is shown in financial statements.

### 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 2025

**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 6£H**

**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**

**Approved by order of the board of trustees on** 07/09/2026 **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 2025.

**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

Bennewith 2018 Limited
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Upper Ground Floor
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Guildford
Surrey
GU1 4XA

Date: 10 September 2026

## Statement of Financial Activities
## for the Year Ended 31 December 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.12.25 Total funds £ | 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 25,449 | 6,367 | 31,816 | 67,149 |
| Investment income | 2 | 804 | - | 804 | 2,253 |
| Total | | 26,253 | 6,367 | 32,620 | 69,402 |
| **EXPENDITURE ON** | | | | | |
| Charitable activities | | | | | |
| Support costs | | 3,177 | - | 3,177 | 3,602 |
| Other charitable activites | | 10,642 | - | 10,642 | 8,777 |
| Relief | | 6,120 | 6,000 | 12,120 | 158,344 |
| Total | | 19,939 | 6,000 | 25,939 | 170,723 |
| **NET INCOME/(EXPENDITURE)** | | 6,314 | 367 | 6,681 | (101,321) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 1,329 | 1,603 | 2,932 | 104,253 |
| **TOTAL FUNDS CARRIED FORWARD** | | 7,643 | 1,970 | 9,613 | 2,932 |

The notes form part of these financial statements

## Balance Sheet
## 31 December 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.12.25 Total funds £ | 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Cash at bank | | 26,014 | 1,970 | 27,984 | 114,283 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 5 | (18,371) | - | (18,371) | (111,351) |
| **NET CURRENT ASSETS** | | 7,643 | 1,970 | 9,613 | 2,932 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 7,643 | 1,970 | 9,613 | 2,932 |
| **NET ASSETS** | | 7,643 | 1,970 | 9,613 | 2,932 |
| **FUNDS** | 6 | | | | |
| Unrestricted funds | | | | 7,643 | 1,329 |
| Restricted funds | | | | 1,970 | 1,603 |
| **TOTAL FUNDS** | | | | 9,613 | 2,932 |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 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 2025

### 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.

**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. INVESTMENT INCOME

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 804 | 2,253 |



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2025

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

No expenses were paid to Trustees during 2025 or 2024 financial years.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 17,558 | 49,591 | 67,149 |
| Investment income | 2,253 | - | 2,253 |
| Total | 19,811 | 49,591 | 69,402 |
| **EXPENDITURE ON** | | | |
| Charitable activities | | | |
| Support costs | 3,602 | - | 3,602 |
| Other charitable activites | 8,777 | - | 8,777 |
| Relief | - | 158,344 | 158,344 |
| Total | 12,379 | 158,344 | 170,723 |
| **NET INCOME/(EXPENDITURE)** | 7,432 | (108,753) | (101,321) |
| Transfers between funds | (49,522) | 49,522 | - |
| Net movement in funds | (42,090) | (59,231) | (101,321) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 43,420 | 60,833 | 104,253 |
| **TOTAL FUNDS CARRIED FORWARD** | 1,330 | 1,602 | 2,932 |



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2025

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Other creditors | 18,371 | 111,351 |

### 6. MOVEMENT IN FUNDS

| | At 1.1.25 | Net movement in funds | At 31.12.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 1,329 | 6,314 | 7,643 |
| **Restricted funds** | | | |
| Orphan kids - Iraq | 1,603 | 367 | 1,970 |
| **TOTAL FUNDS** | 2,932 | 6,681 | 9,613 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 26,253 | (19,939) | 6,314 |
| **Restricted funds** | | | |
| Orphan kids - Iraq | 6,367 | (6,000) | 367 |
| **TOTAL FUNDS** | 32,620 | (25,939) | 6,681 |



continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

## 6. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1.1.24 | Net movement in funds | Transfers between funds | At 31.12.24 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted fund | 43,420 | 7,431 | (49,522) | 1,329 |
| Restricted funds | | | | |
| 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) | - | - |
| | 60,833 | (108,752) | 49,522 | 1,603 |
| TOTAL FUNDS | 104,253 | (101,321) | - | 2,932 |

**Comparative net movement in funds included in the above are as follows:**

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| Unrestricted fund | 19,811 | (12,380) | 7,431 |
| Restricted funds | | | |
| 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) |
| | 49,591 | (158,343) | (108,752) |
| TOTAL FUNDS | 69,402 | (170,723) | (101,321) |



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2025

### 6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.24 | Net movement in funds | Transfers between funds | At 31.12.25 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted fund | 43,420 | 13,745 | (49,522) | 7,643 |
| Restricted funds | | | | |
| Orphan kids - Iraq | - | 1,970 | - | 1,970 |
| 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) | - | - |
| | 60,833 | (108,385) | 49,522 | 1,970 |
| TOTAL FUNDS | 104,253 | (94,640) | - | 9,613 |

Net movement in funds included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| Unrestricted fund | 46,064 | (32,319) | 13,745 |
| Restricted funds | | | |
| Orphan kids - Iraq | 16,683 | (14,713) | 1,970 |
| Earthquake Relief in Turkey | - | (75,340) | (75,340) |
| Earthquake Relief in Morocco | - | (12,289) | (12,289) |
| Education Project | 39,275 | (62,001) | (22,726) |
| | 55,958 | (164,343) | (108,385) |
| TOTAL FUNDS | 102,022 | (196,662) | (94,640) |

Orphan kids - Iraq : Funds received from Stow Solidarnosc to care for orphans in 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 Striling Foundation to provide relief in areas of Morocco effected by the earthquake.

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



continued...

## Notes to the Financial Statements - continued for the Year Ended 31 December 2025

### 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

## Detailed Statement of Financial Activities for the Year Ended 31 December 2025

| | 31.12.25 £ | 31.12.24 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 5,246 | 17,558 |
| Grants | 26,570 | 49,591 |
| | 31,816 | 67,149 |
| **Investment income** | | |
| Deposit account interest | 804 | 2,253 |
| **Total incoming resources** | 32,620 | 69,402 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Sundries | 1,348 | 11,164 |
| Travel and subsistence | 1,219 | 7,923 |
| Relief | 12,120 | 149,630 |
| Conference expenses | 3,343 | - |
| Consultancy | 5,692 | - |
| | 23,722 | 168,717 |
| **Support costs** | | |
| Finance | | |
| Bank charges | 57 | 206 |
| Governance costs | | |
| Accountancy and legal fees | 2,160 | 1,800 |
| **Total resources expended** | 25,939 | 170,723 |
| **Net income/(expenditure)** | 6,681 | (101,321) |