COMPANY REGISTRATION NUMBER: CE024498
CHARITY REGISTRATION NUMBER: 1192971

Cardiff Kurdish Community Association

Unaudited Financial Statements

31 December 2025

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

Cardiff Kurdish Community Association

Financial Statements

Year ended 31 December 2025

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Cardiff Kurdish Community Association

Trustees' Annual Report

Year ended 31 December 2025

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

Reference and administrative details

Registered charity name	Cardiff Kurdish Community Association
Charity registration number	1192971
Company registration number	CE024498
Principal office and registered office	790 Newport Road Cardiff CF3 4FH
The trustees	Mr Adil ALI Mr B HUSAIN Mr A O AGHA Mr S A MOHAMMED Mr N RASHIDI Mr M MANKOOR
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.

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 21/10/2026 and signed on behalf of the board of trustees by:

Mr Adil ALI
Trustee

Mr B HUSAIN
Chairman

Mr A O AGHA
Trustee

Mr S A MOHAMMED
Trustee

Mr N RASHIDI
Trustee

Mr M MANKOOR
Trustee

Cardiff Kurdish Community Association

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

Year ended 31 December 2025

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 2025.

Responsibilities and basis of report

As the trustees of the charity 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. 23/10/2026

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 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	10,576	10,576	294,390
Total income		10,576	10,576	294,390
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**5**	1,424	1,424	2,282
Total expenditure		1,424	1,424	2,282
Net income and net movement in funds		9,152	9,152	292,108
Reconciliation of funds				
Total funds brought forward		348,324	348,324	56,216
Total funds carried forward		357,476	357,476	348,324

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 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**8**	495	619
Current assets			
Cash at bank and in hand		357,281	348,005
Creditors: amounts falling due within one year	**9**	300	300
Net current assets		356,981	347,705
Total assets less current liabilities		357,476	348,324
Net assets		357,476	348,324
Funds of the charity			
Unrestricted funds		357,476	348,324
Total charity funds	**10**	357,476	348,324

For the year ending 31 December 2025 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 21/10/2026, and are signed on behalf of the board by:

Mr Adil ALI
Trustee

Mr B HUSAIN
Chairman

Mr A O AGHA
Trustee

Mr S A MOHAMMED
Trustee

Mr N RASHIDI
Trustee

Mr M MANKOOR
Trustee

The statement of financial position continues on the following page.

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

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 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	10,576	10,576	294,390	294,390

5. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	1,424	1,424	2,282	2,282

6. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	124	155

7. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

8. Tangible fixed assets

	Equipment £
Cost	
At 1 January 2025 and 31 December 2025	1,247
Depreciation	
At 1 January 2025	628
Charge for the year	124
At 31 December 2025	752
Carrying amount	
At 31 December 2025	495
At 31 December 2024	619

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	300	300

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	348,324	10,576	(1,424)	357,476

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	56,216	294,390	(2,282)	348,324

Cardiff Kurdish Community Association

Management Information

Year ended 31 December 2025

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

Cardiff Kurdish Community Association

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	10,576	294,390
Total income	10,576	294,390
Expenditure		
Costs of raising donations and legacies		
Repairs & maintenance	–	353
Legal and professional fees	300	–
Printing, Postage & Stationary	–	12
Depreciation	124	155
Advertisement	–	67
Books & Journal	500	–
Software Support	–	201
Staff Refreshment	–	790
Sundry Expenses	–	405
Accountancy fee	500	299
	1,424	2,282
Total expenditure	1,424	2,282
Net income	9,152	292,108

Cardiff Kurdish Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Repairs & maintenance	–	353
Legal and professional fees	300	–
Printing, Postage & Stationary	–	12
Depreciation	124	155
Advertisement	–	67
Books & Journal	500	–
Software Support	–	201
Staff Refreshment	–	790
Sundry Expenses	–	405
Accountancy fee	500	299
	1,424	2,282
Costs of raising donations and legacies	1,424	2,282