

Rafah International
Income and Expenditure Accounts for the year ended 31st July 2020



Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

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Basic information

Address

Rafah International

Mr A Q Khan

Unit 27 Batley Enterprise Centre

513 Bradford road

Batley

WF17 8LL

Bank

Barclays Bank

Crackenedge Lane

Dewsbury

WF13 1PT

Accountants

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

Batley

WF17 8LL

Charity registration number

1168436

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Trustees' Annual Report for the period						
	Period start date				Period end date	
From	01	08	2019	To	31	07
						2020

Section A Reference and administration details

Charity name Rafah International

Other names charity is known by

Registered charity number (if any) 1168436

Charity's principal address

Unit 27, Batley Enterprise Centre	
513 Bradford Road	
Batley	
Postcode	WF17 8LL

Names of the charity trustees who manage the charity

	Trustee name
1	Abdul Qudeir Khan
2	Amin Ali Oliver Desmond Buxton
3	Mohammed Ali Rasul
4	Mohammed Omar Mohammed Bin Hafeedh
5	John Franklin Rhodus Jr

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document CIO – Foundation registered 26th July 2016
(eg. trust deed, constitution)

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How the charity is constituted (eg. trust, association, company)	CIO
Trustee selection methods (eg. appointed by, elected by)	<p>1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. All trustees are life time trustees, subject to:</p> <p>a) retires by notifying the CIO in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);</p> <p>b) is absent without the permission of the charity trustees from all their meetings held within a period of six months and the trustees resolve that his or her office be vacated;</p> <p>2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</p>

Section C Objects and activities

Summary of the objects of the charity set out in its governing document

- I. To prevent or relieve poverty or financial hardship.
- II. To relieve financial hardship, sickness and poor health, amongst orphans and widows;
- III. To relieve and assist people who are the victims of war or armed conflict or natural and/or man-made disasters, epidemic, or famine, including (without limitation) provision of emergency response and recovery including the supply of medical and/or financial aid to such persons;
- IV. And to prevent or relieve poverty or financial hardship of refugees and displaced persons, including by preserving and protecting their physical and mental health.
- V. In all cases by any charitable means, working anywhere in the world regardless of the beneficiaries' religion, race, ethnicity, disability, gender, geographical location and political conviction.

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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity gives grants to Arrafah Foundation, based in Yemen, to achieve its objects through projects such as Zakat and Qurbaani distributions, orphans sponsorships, widows sponsorships, needy sponsorships, mass weddings, humanitarian support, food feeding, water bill, health aid and others. The main source of income is UK public donations.

Charity commission requires the trustees of a charity to:

- Select suitable accounting policies, apply them consistently, make judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless there is a reason to believe that the Association will not continue for the foreseeable future.

The Trustees are responsible for the keeping of proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the association and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The charity has a 100% donation policy. It claimed gift aid on the donations received and used part of it to cover running costs. It sent grants to Arrafah foundation to fund the projects in order to achieve its objects. The charity has a new website which uses multiple payment processes and systems. It is also multi lingual which means anyone from anywhere in the world is able to navigate through the website in their language.

Section E Financial review

Brief statement of the charity's policy on reserves

The charity holds £5,000 in reserve in case of an emergency expense and to cover running costs.

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Section F

Projects



Feed Aden project

The city of Aden has been ravaged by civil war, natural disasters, and diseases and now Covid-19. The residents of the city have little or no income and they have been joined by thousands of displaced people from other parts of Yemen. Rafah Foundation runs a kitchen, Matbakh al-Aydarus, which provides hot meals to hundreds of people every day.

Pictures from this project



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Orphan sponsorship

Rafah International, runs an orphan sponsorship project which sends money to orphans in the city of Tarim and the surrounding area for clothing, medical expenses, school fees , school transport , stationery only to mention a few. Sponsors are provided with a photograph and an annual progress update on the welfare and education of the orphan they will be sponsoring.



Qurbani project

Rafah International performs Qurbani/Udhiyah in Hadramawt and areas of Yemen hit by conflict including, Aden, al-Hudaydah, al-Bayda and Sanaa. These donations provide people in Yemen with meat to eat during Eid.

Yemen emergency

Since the beginning of conflict in Yemen in 2015, Rafah has been providing humanitarian aid to some of the worst hit areas such as Aden and Hudaydah as well as helping refugees who have fled from conflict areas to safety in Hadramawt. The ongoing conflict is devastating already impoverished communities. Millions have been displaced and Yemen is on the brink of famine. Now, the coronavirus pandemic is threatening vulnerable families even more. Rafah international assists with food, medical care and clean water and digging wells with donations from this project.

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Yemen covid-19 emergency appeal

The country suffering the world's worst humanitarian crisis, Yemen, was also struck by covid-19. The country's health system is shattered therefore, this pandemic made it difficult for it to cope. Rafah International's aim was to improve this situation by helping the people of Yemen. Donations helped the country with medical supplies, medical equipment for health centres and hospitals and personal protective equipment.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Amin Ali Oliver Desmond Buxton	
Position (eg Secretary, Chair, etc)	Trustee	
Date	31/12/20	

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CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

Rafah International

**On accounts for the year
ended**

31st July 2020

**Charity no
(if any)**

1168436

Set out on pages

12 – 13

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 07 / 2020**

**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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

09-01-2021

Name:

ANAWAR UL HASSAN

Relevant professional
qualification(s) or body
(if any):

CIMA

Address:


75 BROAD STREET

CHESHAM

BUCKS

HP5 3EA.

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 CHARITY COMMISSION FOR ENGLAND AND WALES	Rafah International			Charity No (if any)	1168436	
	Annual accounts for the period					
	Period start date	01.08.19	To	Period end date	31.07.20	
Section A						
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	53,257	394,104	-	447,361	149,943
Investments	S04	83	-	-	83	-
Separate material item of income	S05	4	-	-	4	4
Total	S07	53,343	394,104	-	447,448	149,947
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	1,035	-	-	1,035	177
Charitable activities	S09	-	408,387	-	408,387	75,893
Separate material item of expense	S10	8,598	-	-	8,598	3,304
Other	S11	11,880	-	-	11,880	1,530
Total	S12	21,513	408,387	-	429,900	80,904
Net income/(expenditure) before investment	S13	31,830	- 14,283	-	17,548	69,043
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	31,830	- 14,283	-	17,548	69,043
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	31,830	- 14,283	-	17,548	69,043
Reconciliation of funds:						
Total funds brought forward	S21	82,728	-	-	82,728	13,685
Total funds carried forward	S22	114,558	- 14,283	-	100,276	82,728

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Section B

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	892	-	-	892	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	892	-	-	892	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	18,000	-	-	18,000	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	36,077	50,147	-	86,224	82,727
Total current assets	B10	54,077	50,147	-	104,224	82,727
Creditors: amounts falling due within one year (Note 20)	B11	4,840	-	-	4,840	-
Net current assets/(liabilities)	B12	49,237	50,147	-	99,384	82,727
Total assets less current liabilities	B13	50,129	50,147	-	100,276	82,727
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	50,129	50,147	-	100,276	82,727
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	50,147	-	50,147	82,727
Unrestricted funds	B19	50,129	-	-	50,129	-
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	50,129	50,147	-	100,276	82,727
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name		Date of approval dd/mm/yyyy

Notes

Section C		Notes to the accounts			(cont)	
Note 3 Analysis of income						
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations	-	367,438	-	367,438	137,696
	Gift Aid (note4)	53,256	-	-	53,256	10,824
	Legacies	-	-	-	-	-
	General grants provided by government/other charities (note4)	-	26,667	-	26,667	1,423
	Total	53,256	394,105	-	447,361	149,943
Income from investments:	Interest income	83	-	-	83	-
	Total	83	-	-	83	-
Separate material item of income:	Bank loyalty					
		4	-	-	4	4
	Total	4	-	-	4	4
TOTAL INCOME		53,343	394,105	-	447,448	149,947

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Section C	Notes to the accounts				(cont)	
Note 6	Analysis of expenditure					
		Unrestricted funds	Restricted income funds	Endowmen t funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Incurred seeking donations	1,035	-	-	1,035	177
	Total expenditure on raising funds	1,035	-	-	1,035	177
Expenditure on charitable activities	Grants to Arrafah	-	408,387	-	408,387	75,893
	Total expenditure on charitable activities	-	408,387	-	408,387	75,893
Separate material item of expense	Bank charges	624	-	-	624	309
	Paypal charges	1,974			1,974	1,974
	JustGiving charges	6,000			6,000	680
	BT my donate				-	6
	Document translation	-	-	-	-	335
	Total	8,598	-	-	8,598	3,304
Other						
	Accountancy fees	1,500	-	-	1,500	450
	Adminstration	6,114	-	-	6,114	1,080
	Governance	1,400	-	-	1,400	-
	Travel expenses	2,529	-	-	2,529	-
	Depreciation	297	-	-	297	-
	Telephone	40	-	-	40	-
	Total other expenditure	11,880	-	-	11,880	1,530
TOTAL EXPENDITURE		21,513	408,387	-	429,900	80,904

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Section C		Notes to the accounts				(cont)
Note 14		Tangible fixed assets				
Please complete this note if the charity has any tangible fixed assets						
14.1 Cost or valuation						
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total	
	£	£	£	£	£	
At the beginning of the year	-	-	-	-	-	
Additions	-	-	-	1,189	1,189	
Revaluations	-	-	-	-	-	
Disposals	-	-	-	-	-	
Transfers *	-	-	-	-	-	
At end of the year	-	-	-	1,189	1,189	
14.2 Depreciation and impairments						
**Basis	SL or RB	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	297	297	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	297	297	
14.3 Net book value						
Net book value at the beginning of the year	-	-	-	-	-	
Net book value at the end of the year	-	-	-	892	892	

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Section C		Notes to the accounts		(cont)	
Note 19		Debtors and prepayments			
Please complete this note if the charity has any debtors or prepayments.					
19.1 Analysis of debtors				This year	Last year
				£	£
Trade debtors				-	-
Prepayments and accrued income(gift aid)				18,000.0	-
Other debtors				-	-
Total				18,000.0	-

Section C		Notes to the accounts			(cont)	
Note 24		Cash at bank and in hand				
				This year	Last year	
				£	£	
Short term cash investments (less than 3 months maturity date)				-	-	
Short term deposits				-	-	
Cash at bank and on hand				86,224	82,727	
Other				-	-	
Total				86,224	82,727	

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Section C		Notes to the accounts		(cont)	
Note 20		Creditors and accruals			
<i>Please complete this note if the charity has any creditors or accruals.</i>					
20.1 Analysis of creditors					
		Amounts falling due within one year		Amounts falling due after more than one year	
		This year	Last year	This year	Last year
		£	£	£	£
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	-	-	-
Trade creditors		4,840	-	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		-	-	-	-
Taxation and social security		-	-	-	-
Other creditors		-	-	-	-
Total		4,840	-	-	-

Section C		Notes to the accounts		(cont)				
Note 27		Charity funds						
27.1 Details of material funds held and movements during the CURRENT reporting period								
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.								
* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
Fund names			£	£	£	£	£	£
poverty relief		Poverty relief in Yemen, these funds are used to sponsor orphans , students , teachers , refugees and for covid-19.	-	50,147	-	-	-	50,147
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			-	50,147	-	-	-	50,147