

**Rafah International**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> July 2022**



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  
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  
513 Bradford Road  
Batley  
WF17 8LL

**Charity registration number**

1168436

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<b>Trustees' Annual Report for the period</b>						
<b>From</b>	Period start date			<b>To</b>	Period end date	
	1 <sup>st</sup>	Aug	2021		31 <sup>st</sup>	Jul

**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	Amin Ali Oliver Desmond Buxton
2	Mohammed Ali Rasul
3	Anawar UI Hassan
4	John Franklin Rhodus Jr

**Section B                      Structure, governance and management**

**Description of the charity's trusts**

Type of governing document

CIO – Foundation registered 26<sup>th</sup> 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 Qurbani distributions, orphan sponsorships, widow 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 been able to raise donations for their charitable activities. During this financial year the charity has been able partner with other charities which includes Al Wedad and Altaf Foundation in Yemen. See section F for the projects run by the charity.

**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.

# Rafah International Income and Expenditure Accounts for the year ended 31<sup>st</sup> July 2022

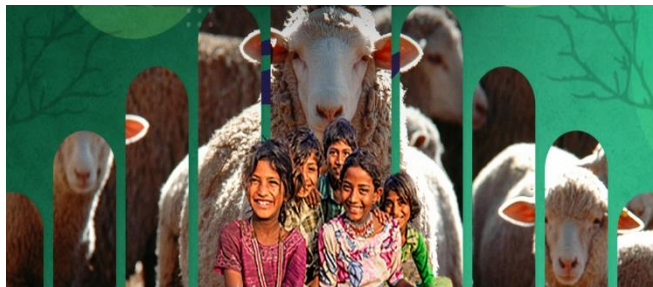
## Section F

## Projects



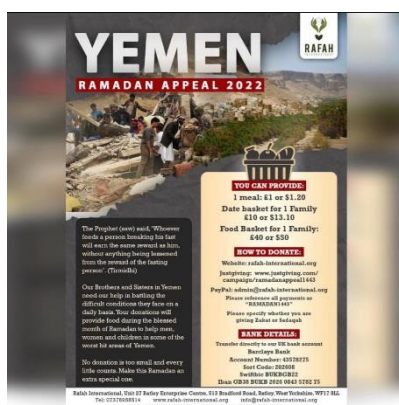
### Orphan sponsorship

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 Ramadan 2022 appeal

The purpose of this project was to raise donations to provide food during the blessed month of Ramadan to help men, women and children in some of the worst hit areas of Yemen.

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**Nabi Hud Project**

Rafah International set up the First Light Project or 'Bakiru', which means to do something early. The Project gives everyone the opportunity to give even a small amount of charity on a daily basis. Beneficiaries of this project include: widows, orphans, students, teachers and those with functional disabilities.

**RAFAH INTERNATIONAL**

**Medical Clinic Fund**

**Donate For**

- Operating expenses of the clinic
- Medicines & Medical Supplies
- Medical Devices
- Staff Salaries

**Medical clinic fund**

Rafah International supports two primary medical clinics within Dar Al-Mustafa and Dar Al-Zahra in Tarim, Yemen. This project helps cover operating expenses, medical supplies and medical devices of the health clinics and ensures the necessary and continuous free health care and medicine for more than 1500 male and female students whilst assisting locals in Tarim and in the wider community.



**Sponsor a widow or divorcee**

This project aims to aid in alleviating a widow/divorcee and their children's difficulties by covering their basic needs.



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**Monitoring visit Decemeber 2021**

Participants : Amin Buxton and Hassan Abdullahi

**Meeting with head of Arrafah Foundation Charity.**

Sh Saleh Khatib, Majdi Sayf and I were able to meet with the heads of all departments in the charity. We were able to discuss the ongoing projects with Arrafah Foundation and about the outstanding reports they had not yet provided.

**Meeting with Habib Omar Ibn Hafiz**

All senior staff members of Arrafah Foundation, Amin Buxton, Sajjad Malik, Rashad Raja and I, were hosted by Habib Omar in his home where we were able to update him about Rafah International and the on-going projects along with the financial growth. We discussed our policies and ethics regarding advertising, other charities using images of human suffering, our branch location and the appointment of a Country Director Manager along with other topics.



**Visit to Nabi Allah Hud Project**

Habib Saleh Abdulqadir, Muhammed Ra'ii (photographer), Majdi Sayf, Rashad Raja and I were able to visit the site of this project. The architecture and engineer showed us the different stages that took place and they also discussed with us the challenges they faced during demolition, evacuation, clearing and building which included the challenge of maintaining and preserving the historic and ancient locations whilst construction is going on.



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**Visit to Madrasah**

Amin Buxton, Muhammed Ra'ii , Habib Saleh Abdulqadir , Majdi Sayf, Rasahd Raja and I were given a tour of the school by the headteacher, who also showed us outside the premises where they were planning to expand. We visited a few classrooms, where we were very impressed by the student's participation during lessons, how respectful and well-mannered they are. Amin Buxton shared a few words of advice and encouragement to the students.



**Distribution for Bakiru Project**

Amin Buxton, Habib Saleh Abdulqadir, Muahmmede Ra'ii, Majdi Sayf Rashad Raja and I were able to distribute financial incentives prepared by Arrafah and a representative of Rafah International, Majdi Sayf. Arrafah Foundation had a list of homes that were registered in their database eligible for this incentive. Families who received this incentive were very grateful.



Monitoring visit report by Hassan Abdullahi

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**Section G Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)	<i>anawar</i>	
Full name(s)	Anawar Ul Hassan	
Position (eg Secretary, Chair, etc)	Trustee	
Date	01/12/2022	

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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**

Rafah International

**On accounts for the year  
ended**

31<sup>st</sup> July 2022

**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 / 2022**.

**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:

25/02/2023

Name:

Mohammed A. Ali

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

Chartered Institute of Management Accountants


Address:

25 Gascoigne Gardens

Woodford Green

Essex IG8

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 CHARITY COMMISSION FOR ENGLAND AND WALES	Charity name <b>Rafah International</b>				Charity No (if any)	
					1168436	
	Annual accounts for the period					
	Period start date		01.08.21	To	Period end date	31.07.22
Section A						
Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
			£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04
Income and endowments from:						
Donations and legacies	S01		25,744	646,862	-	672,606
Investments	S04		-	-	-	-
Separate material item of income	S05		-	-	-	-
Other	S06		10,446	-	-	10,446
<b>Total</b>	S07		36,190	646,862	-	683,052
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08		19,078	-	-	19,078
Charitable activities	S09		37,886	379,896	-	417,782
Separate material item of expense	S10		-	-	-	-
Other	S11		1,259	-	-	1,259
<b>Total</b>	S12		58,223	379,896	-	438,119
Net income/(expenditure) before investment gains/(losses)	S13		- 22,033	266,966	-	244,933
Net gains/(losses) on investments	S14		-	-	-	-
Net income/(expenditure)	S15		- 22,033	266,966	-	244,933
Extraordinary items	S16		-	-	-	-
Transfers between funds	S17		-	-	-	-
gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18		-	-	-	-
Other gains/(losses)	S19		-	-	-	-
<b>Net movement in funds</b>	S20		- 22,033	266,966	-	244,933
Reconciliation of funds:						
Total funds brought forward	S21		40,594	19,026	-	59,620
<b>Total funds carried forward</b>	S22		18,561	285,992	-	304,553

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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
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,383	-	-	2,383	2,027
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	2,383	-	-	2,383	2,027
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	18,913	-	-	18,913	31,359
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	3,917	285,992	-	289,909	36,106
<b>Total current assets</b>	B10	22,830	285,992	-	308,822	67,465
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	6,652	-	-	6,652	9,871
<b>Net current assets/(liabilities)</b>	B12	16,178	285,992	-	302,170	57,594
<b>Total assets less current liabilities</b>	B13	18,561	285,992	-	304,553	59,621
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	18,561	285,992	-	304,553	59,621
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	285,992	-	285,992	19,026
Unrestricted funds	B19	18,561	-	-	18,561	40,594
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	18,561	285,992	-	304,553	59,620
Signed by one or two trustees on behalf of all the trustees	Signature	anawar		Print Name	Anawar UI Hassan	Date of approval dd/mm/yyyy



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Section C		Notes to the accounts (cont)				
Note 3	Analysis of					
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations	-	320,557	-	320,557	593,661
	Gift Aid (note4)	25,656	-	-	25,656	44,549
	Legacies	-	-	-	-	-
	General grants provided by government/other charities (note4)	88	326,305	-	326,393	59,600
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	25,744	646,862	-	672,606	697,810
Income from investments:	Interest income	-	-	-	-	2
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	2
Separate material item of income:	Bank loyalty	-	-	-	-	8
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	8
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Other' ,Foreign exchange difference&charges (gain)	10,446	-	-	10,446	-
	<b>Total</b>	10,446	-	-	10,446	-
<b>TOTAL INCOME</b>		36,190	646,862	-	683,052	697,820

Note 4		Analysis of receipts of grants	
	Description	This year £	Last year £
Grant 1	Al Anwar Charity	30,744	-
Grant 2	Al Saaf Foundation	2,500	-
Grant 3	Save The Mother's Trust	-	5,000
Grant 4	Forgotten People	11,534	15,685
Grant 5	Haji Rafique Foundation	23,000	34,000
Grant 6	Mother The Orphan	-	3,000
Grant 7	The Kareem Centre	26,939	-
Other	Paypal	88	1,915
	<b>Total</b>	94,805	59,600
<b>Gift aid</b>			
	<b>This year £</b>	<b>Last year £</b>	
Gift aid debtor	17,472	31,359	
Gift aid justgiving for the year	7,929	18,551	
HMRC charities	31,395	12,639	
	<b>56,796</b>	<b>62,549</b>	



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Note 6		Analysis of expenditure				
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Expenditure on raising funds:</b>	Incurred seeking donations					
		7,268	-	-	7,268	9,296
	Fundraising agents	-			-	200
	Operating charity shops				-	
	Operating a trading company undertaking non-charitable trading				-	
	Advertising, marketing, direct mail and publicity	11,810	-	-	11,810	2,445
	<b>Total expenditure on raising funds</b>	19,078	-	-	19,078	11,941
<b>Expenditure on charitable activities</b>	Grants to Arrafah	-	348,620	-	348,620	691,798
	Grant Just Care	-	-		-	2,161
	Grant Altaf Foundation For Development	-	12,719		12,719	
	Grants to Alwedad	-	18,557		18,557	
	Accountancy fees	1,700	-	-	1,700	850
	Adminstration	-			-	14,101
	Annual return	150			150	
	Bookkeeping	2,756			2,756	10,853
	Clerical and adminstration support	21,584			21,584	1,938
	Data protection	35			35	35
	Governance	5,859	-	-	5,859	250
	Independent examination	450			450	
	Insurance	76			76	
	Payroll charges	70			70	
	Fundraising regulator	50			50	-
	Telephone	21			21	249
	Printing and stationery	182			182	2,418
	Wages	350			350	
	Website	603	-	-	603	294
	Yemen field visit	4,000			4,000	
	<b>Total expenditure on charitable activities</b>	37,886	379,896	-	417,782	724,947
	<b>Total</b>	-	-	-	-	-
<b>Other</b>						
	Depreciation	793	-	-	793	675
	Bank charges	466	-	-	466	483
	Loss on laptop		-	-	-	430
	<b>Total other expenditure</b>	1,259	-	-	1,259	1,588
<b>TOTAL EXPENDITURE</b>		58,223	379,896	-	438,119	738,476

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**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	-	-	-	2,027	2,027
Additions	-	-	-	1,150	1,150
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	3,177	3,177

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>				25%		
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	794	794	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	794	794	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,027	2,027
Net book value at the end of the year	-	-	-	2,383	2,383

**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(insurance)	1,441.0	-
Other debtors(gift aid)	17,472.0	31,359.0
<b>Total</b>	<b>18,913.0</b>	<b>31,359.0</b>

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<b>Note 20</b>	<b>Creditors and accruals</b>				
<i>Please complete this note if the charity has any creditors or accruals.</i>					
<b>20.1 Analysis of creditors</b>					
	<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>		
	<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Accruals for grants payable	-	-	-	-	
Bank loans and overdrafts	-	-	-	-	
Trade creditors	-	-	-	-	
Payments received on account for contracts or performance-related grants	-	-	-	-	
Accruals and deferred income	6,652	9,871	-	-	
Taxation and social security	-	-	-	-	
Other creditors	-	-	-	-	
<b>Total</b>	<b>6,652</b>	<b>9,871</b>	<b>-</b>	<b>-</b>	

<b>Note 24</b>	<b>Cash at bank and in hand</b>				
			<b>This year</b>	<b>Last year</b>	
			<b>£</b>	<b>£</b>	
Short term cash investments (less than 3 months maturity date)			-	-	
Short term deposits			-	-	
Cash at bank and on hand			289,909	36,106	
Other			-	-	
<b>Total</b>			<b>289,909</b>	<b>36,106</b>	