

Rafah International
Income and Expenditure Accounts for the year ended 31st July 2023



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
14 Greenbank Road
Edinburgh
EH10 5RY

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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Trustees' Annual Report for the period						
From	Period start date			To	Period end date	
	1 st	Aug	2022		31 st	Jul 2023

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

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 (eg. trust deed, constitution)	CIO – Foundation registered 26 th July 2016
How the charity is constituted (eg. trust, association, company)	CIO

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Trustee selection methods
 (eg. appointed by, elected by)

- 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:
 - 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);
 - 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;
- 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.

Section C

Objects and activities

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

1. To prevent or relieve poverty or financial hardship.
2. To relieve financial hardship, sickness and poor health, amongst orphans and widows;
3. 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;
4. And to prevent or relieve poverty or financial hardship of refugees and displaced persons, including by preserving and protecting their physical and mental health.
5. 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 was able to raise donations which they have used towards their charitable activities during the year. 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.

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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.



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.

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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.



Turkey & Syria earthquake appeal

Rafah International was able to partner with Muslim Hands who were providing essentials to the survivors of the earthquake dealing with the aftershock and damage of it.

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UK poverty relief

This campaign is to assist people who are struggling to meet the basic necessities in the UK.



Yemen water appeal

This campaign provides clean water to the people in the regions of Sanaa and Hadhramout to drink, prepare meals and wash themselves.



Somalia emergency appeal

Rafah International is raising funds to provide assistance to the people of Somalia who are severely affected by drought and famine.

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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	15/03/2024	

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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**

31st July 2023

**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 / 2023**.

**Responsibilities and
basis of report**

As the charity trustees of the charity, 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 charity'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:

16-4-24

Name:

AMEER ALI

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

MBA

ACMA


Address:

25 GASCOIGNE GARDENS

WOODFORD GREEN

ESSEX IG8 9NU

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 CHARITY COMMISSION FOR ENGLAND AND WALES	Charity name Rafah International				Charity No (if any)	1168436	
	Annual accounts for the period						
	Period start date		01.08.22	To	Period end date	31.07.23	
Section A							
Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Income and endowments from:							
Donations and legacies	S01		57,120	500,967	-	558,087	672,606
Investments	S04		464	-		464	-
Separate material item of income	S05		-	-	-	-	-
Other	S06		-	-	-	-	10,446
Total	S07		57,584	500,967	-	558,551	683,052
Resources expended (Note 6)							
Expenditure on:							
Raising funds	S08		519	6,078	-	6,597	7,268
Charitable activities	S09		67,676	413,636	-	481,312	426,058
Separate material item of expense	S10		-	-	-	-	-
Other	S11		20,061	-	-	20,061	793
Total	S12		88,257	419,714	-	507,971	434,119
Net income/(expenditure) before investment gains/(losses)							
	S13		- 30,673	81,253	-	50,580	248,933
Net gains/(losses) on investments	S14		-	-	-	-	-
Net income/(expenditure)	S15		- 30,673	81,253	-	50,580	248,933
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		-	-	-	-	-
Net movement in funds	S20		- 30,673	81,253	-	50,580	248,933
Reconciliation of funds:							
Total funds brought forward	S21		76,971	231,582	-	308,553	59,620
Total funds carried forward	S22		46,298	312,835	-	359,133	308,553

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Section B

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,192	-	-	2,192	2,383
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	2,192	-	-	2,192	2,383
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	44,623	-	-	44,623	24,248
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	-	312,835	-	312,835	288,574
Total current assets	B10	44,623	312,835	-	357,458	312,822
Creditors: amounts falling due within one year (Note 20)	B11	517	-	-	517	6,652
Net current assets/(liabilities)	B12	44,106	312,835	-	356,941	306,170
Total assets less current liabilities	B13	46,298	312,835	-	359,133	308,553
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	46,298	312,835	-	359,133	308,553
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	312,835	-	312,835	231,582
Unrestricted funds	B19	46,298	-	-	46,298	76,971
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	46,298	312,835	-	359,133	308,553
Signed by one or two trustees on behalf of all the trustees		<i>ANAWAR</i>		Anawar UI Hassan		Date of approval 23/04/2024

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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	2,211	364,976	-	367,187	320,557
	Gift Aid (note4)	46,605	-	-	46,605	25,656
	Legacies	-	-	-	-	-
	General grants provided by government/other charities (note4)	8,304	135,991	-	144,295	326,393
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	57,120	500,967	-	558,087	672,606
Income from investments:	Interest income	464	-	-	464	-
	Dividend income	-	-	-	-	-
	Total	464	-	-	464	-
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Other', Foreign exchange difference & charges (gain)	-	-	-	-	10,446
	Total	-	-	-	-	10,446
TOTAL INCOME		57,584	500,967	-	558,551	683,052

Note 4 Analysis of receipts of grants			
	Description	This year £	Last year £
Grant 1	Al Anwar Charity	-	30,744
	Al-Imdaad Foundation	92,526	
Grant 2	Al Saaf Foundation	4,725	2,500
Grant 3	Greensville Trust	8,936	-
Grant 4	Forgotten People	792	11,534
Grant 5	Haji Rafique Foundation	15,750	23,000
Grant 6	Qalb Connection	21,567	-
Grant 7	The Kareem Centre	-	26,939
Other	Paypal	-	88
	Total	144,295	94,805
Gift aid			
	This year £	Last year £	
Gift aid debtor	39,323	17,472	
Gift aid justgiving for the year	7,266	7,929	
HMRC charities	17,488	31,395	
	64,077	56,796	

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Note 6 Analysis of expenditure						
		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Expenditure on raising funds:	Incurred seeking donations	-	6,078	-	6,078	7,268
	Advertising, marketing, direct mail and publicity	519	-	-	519	-
	Total expenditure on raising funds	519	6,078	-	6,597	7,268
Expenditure on charitable activities	Accountancy fees	925	-	-	925	1,700
	Annual return	225	-	-	225	150
	Bank charges	648	-	-	648	466
	Bookkeeping	4,070	-	-	4,070	2,756
	Clerical and administration support	22,711	-	-	22,711	17,584
	Data protection	35	-	-	35	35
	Eid event	60	-	-	60	-
	Event sponsorships (New Beginnings)	-	12,000	-	12,000	11,500
	Fundraising cost	50	-	-	50	50
	Governance	22,567	-	-	22,567	5,859
	Grant Altaf Foundation For Development	-	8,167	-	8,167	12,719
	Grant Muslim Hands	-	6,526	-	6,526	-
	Grant Arraffah	-	251,055	-	251,055	348,620
	Grants Alsaadah EST	-	1,802	-	1,802	-
	Grants Alwedad	-	119,217	-	119,217	18,557
	Independent examination	525	-	-	525	450
	Insurance	839	-	-	839	76
	Payroll charges	-	-	-	-	70
	Poster design	-	-	-	-	310
	Printing , postage & stationery	330	-	-	330	182
	Telephone	-	-	-	-	21
	Wages	3,999	-	-	3,999	350
	Website	1,906	-	-	1,906	603
	Yemen field visit	8,786	-	-	8,786	4,000
	Yemen office expenses	-	14,869	-	14,869	-
	Total expenditure on charitable activities	67,676	413,636	-	481,312	426,058
Other						
	Depreciation	730	-	-	730	793
	Exchange diff's & charges	19,331	-	-	19,331	-
		-	-	-	-	-
	Total other expenditure	20,061	-	-	20,061	793
TOTAL EXPENDITURE		88,257	419,714	-	507,971	434,119

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Note 10	Details of certain items of expenditure		
10.1 Fees for examination of the accounts			
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>			
		This year	Last year
		£	£
Independent examiner's fees		525	450
Assurance services other than audit or independent examination			
Tax advisory fees			
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner			

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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	-	-	-	2,383	2,383
Additions	-	-	-	540	540
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,923	2,923

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	-	-	-	731	731	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	731	731	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,383	2,383
Net book value at the end of the year	-	-	-	2,192	2,192

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Note 19 Debtors and prepayments				
<i>Please complete this note if the charity has any debtors or prepayments.</i>				
19.1 Analysis of debtors			This year	Last year(restated)
			£	£
Trade debtors			5,300.0	5,335.0
Prepayments and accrued income			-	1,441.0
Other debtors(gift aid)			39,323.0	17,472.0
Total			44,623.0	24,248.0
<i>Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.</i>				
19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)				
			This year	Last year (restated)
			£	£
Trade debtors			5,300.0	4,000.0
Prepayments and accrued income			-	-
Other debtors			-	-
Total			-	-

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	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	517	6,651	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	517	6,651	-	-

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			312,835	288,574
Other			-	-
Total			312,835	288,574