

**Rafah International**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> July 2024**



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 <sup>st</sup>	Aug	2023		31 <sup>st</sup>	Jul 2024

**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 <sup>th</sup> 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;

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.



**UK poverty relief**

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



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**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.



**School bag project**

The charity raises funds to help struggling Yemeni families by providing their children with school bags which contains school essentials.



**The feeding food project**


This project is operated in many cities across Yemen to provide food packages to the vulnerable communities. Furthermore, this project distributes food and basic necessities during times of crisis and emergencies.

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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)		
Full name(s)	Amin Ali Oliver Desmond Buxton	
Position (eg Secretary, Chair, etc)	Chair	
Date	7/3/25	

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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 2024

**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 for the year ended **31 / 07 / 2024**

**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:

25/04/2025

Name:

Ameer Ali

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

MBA  
ACMA


Address:

Gascoigne Gardens


Woodford Green

Essex IG8 9NU

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 <b>CHARITY COMMISSION FOR ENGLAND AND WALES</b>	Charity name <b>Rafah International</b>				Charity No (if any)		
						1168436	
	<b>Annual accounts for the period</b>						
	Period start date	01.08.23	To	Period end date	31.07.24		
<b>Section A</b>							
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	
<b>Income and endowments from:</b>							
Donations and legacies	S01	33,516	429,226	-	462,742	558,087	
Investments	S04	566	-	-	566	464	
Separate material item of income	S05	-	-	-	-	-	
Other	S06	-	-	-	-	-	
<b>Total</b>	S07	34,082	429,226	-	463,308	558,551	
<b>Resources expended (Note 6)</b>							
<b>Expenditure on:</b>							
Raising funds	S08	595	5,267	-	5,862	6,597	
Charitable activities	S09	52,613	207,646	-	260,259	481,313	
Separate material item of expense	S10	-	-	-	-	-	
Other	S11	9,160	-	-	9,160	20,061	
<b>Total</b>	S12	62,368	212,913	-	275,280	507,971	
<b>Net income/(expenditure) before investment gains/(losses)</b>							
	S13	- 28,285	216,313	-	188,028	50,580	
Net gains/(losses) on investments	S14	-	-	-	-	-	
<b>Net income/(expenditure)</b>	S15	- 28,285	216,313	-	188,028	50,580	
<b>Extraordinary items</b>	S16	-	-	-	-	-	
<b>Transfers between funds gains/(losses):</b>							
	S17	-	-	-	-	-	
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	- 28,285	216,313	-	188,028	50,580	
<b>Reconciliation of funds:</b>							
Total funds brought forward	S21	46,298	312,835	-	359,133	308,553	
<b>Total funds carried forward</b>	S22	18,013	529,148	-	547,161	359,133	

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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	1,644	-	-	1,644	2,192
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	1,644	-	-	1,644	2,192
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	16,609	12,818	-	29,427	44,623
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	-	516,330	-	516,330	312,835
<b>Total current assets</b>	B10	16,609	529,148	-	545,757	357,458
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	240	-	-	240	517
<b>Net current assets/(liabilities)</b>	B12	16,369	529,148	-	545,517	356,941
<b>Total assets less current liabilities</b>	B13	18,013	529,148	-	547,161	359,133
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	18,013	529,148	-	547,161	359,133
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	529,148	-	529,148	312,835
Unrestricted funds	B19	18,013	-	-	18,013	46,298
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	18,013	529,148	-	547,161	359,133
Signed by one or two trustees on behalf of all the trustees	Signature			Print Name		Date of approval dd/mm/yyyy
				Amin Buxton		7/3/25

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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	3,208	278,996	-	282,204	367,187
	Gift Aid (note4)	30,058	-	-	30,058	46,605
	Legacies	-	-	-	-	-
	General grants provided by government/other charities (note4)	250	150,230	-	150,480	144,295
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>33,516</b>	<b>429,226</b>	<b>-</b>	<b>462,742</b>	<b>558,087</b>
Income from investments:	Interest income	566	-	-	566	464
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>566</b>	<b>-</b>	<b>-</b>	<b>566</b>	<b>464</b>
<b>TOTAL INCOME</b>		<b>34,082</b>	<b>429,226</b>	<b>-</b>	<b>463,308</b>	<b>558,551</b>

Note 4 Analysis of receipts of grants			
		This year	Last year
	Description	£	£
Grant 1	Al-Imdaad Foundation	-	92,526
Grant 2	Al Saaf Foundation	4,000	4,725
Grant 3	Greensville Trust	139,582	8,936
Grant 4	Forgotten People	-	792
Grant 5	Haji Rafique Foundation	5,000	15,750
Grant 6	Qalb Connection	-	21,567
Grant 7	New Beginnings	1,648	-
Other	Paypal	-	-
	<b>Total</b>	<b>150,230</b>	<b>144,296</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	-	5,267	-	5,267	6,078
	Incurred seeking legacies	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	595	-	-	595	519
	<b>Total expenditure on raising funds</b>	595	5,267	-	5,862	6,597
<b>Expenditure on charitable activities</b>	Accountancy fees	925	-	-	925	925
	Annual return	225	-	-	225	225
	Bank charges	336	-	-	336	648
	Bookkeeping	4,292	-	-	4,292	4,070
	Clerical and administration support	28,546	-	-	28,546	22,711
	Corporation tax return	125	-	-	125	-
	Data protection	35	-	-	35	35
	Eid event	-	-	-	-	60
	Event sponsorships	-	3,250	-	3,250	12,000
	Fundraising cost	50	-	-	50	50
	Gift aid work review	808	-	-	808	-
	Governance	10,800	-	-	10,800	22,567
	Grants UK	-	-	-	-	6,526
	Grants Yemen	-	193,913	-	193,913	380,241
	Independent examination	525	-	-	525	525
	Insurance	-	-	-	-	839
	Payroll charges	240	-	-	240	-
	Poster design	140	-	-	140	-
	Printing , postage & stationery	85	-	-	85	330
	Telephone	-	-	-	-	-
	Wages	4,200	-	-	4,200	3,999
	Website	1,282	-	-	1,282	1,906
	Yemen field visit	-	-	-	-	8,786
	Yemen office expenses	-	10,483	-	10,483	14,869
	<b>Total expenditure on charitable activities</b>	52,613	207,646	-	260,258	481,313
<b>Other</b>						
	Depreciation	548	-	-	548	730
	Exchange diff's & charges	8,612	-	-	8,612	19,331
		-	-	-	-	-
		-	-	-	-	-
	<b>Total other expenditure</b>	9,160	-	-	9,160	20,061
<b>TOTAL EXPENDITURE</b>		62,368	212,912	-	275,280	507,971



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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>				
			<b>This year</b>	<b>Last year</b>
			<b>£</b>	<b>£</b>
Independent examiner's fees			525	525
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				

Note 13 Grantmaking				
Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.				
13.1 Analysis of grants paid (included in cost of charitable activities)				
Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Humanitarian aid	193913		-	193,913
Total	193,913	-	-	193,913
Please enter “Nil” if the charity does not identify and/or allocate support costs.				
13.2 Grants made to institutions				
My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.				Please provide details of charity's URL.
			No	Provide details below
Names of institution		Purpose		Total amount of grants paid £
Arrafah Foundation		Humanitarian aid		54,117
Al Hejrah		Humanitarian aid		6,395
Al-Imdaad Foundation		Humanitarian aid		50,000
Alisaead		Humanitarian aid		3,597
Alsaadah Est		Humanitarian aid		13,872
Alsaadat Foundation For Developmernt		Humanitarian aid		4,425
Alwadam		Humanitarian aid		44,099
Assadah Foundation For Development		Humanitarian aid		4,796
Alwedad Foundation For Development		Humanitarian aid		12,612
Total grants to institutions in reporting period				193,913
Other unanalysed grants				-
TOTAL GRANTS PAID				193,913

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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	-	-	-	2,192	2,192
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,192	2,192

**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	-	-	-	548	548	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	548	548	

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,192	2,192
Net book value at the end of the year	-	-	-	1,644	1,644

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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			3,200.0	5,300.0
Prepayments and accrued income			-	-
Other debtors(gift aid)			26,227.0	39,323.0
Total			29,427.0	44,623.0
<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			3,200.0	5,300.0
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	240	517	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	240	517	-	-

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			516,330	312,835
Other			-	-
Total			516,330	312,835