

KITRINOS HEALTHCARE

England & Wales · Charity number 1172586

Details

Other names	TEAM KITRINOS
Status	Registered
Legal form	CIO
Registered	2017-04-18
Register	View on the Charity Commission register

Contact

Address	Capital Office 124 City Road London EC1V 2NX
Phone	02075663939
Email	info@capital-office.co.uk

Activities

Objects: THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH AMONG REFUGEES ANYWHERE IN THE WORLD BY PROVIDING AND ASSISTING IN THE PROVISION OF MEDICAL AND HEALTHCARE SERVICES TO THOSE IN NEED.

Activities: We provide both medical and holistic care services to refugees and vulnerable migrants. Our medical services include triage & referral, chronic disease management and mother and baby support. We also offer psychosocial support in the form of clubs and schemes/workshops. Working in 17 refugee camps across Greece.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Greece
- Merton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£214	£37,426	-	-
2022-12-31	£74,179	£88,318	-	-
2021-12-31	£129,429	£314,264	-	-
2020-12-31	£655,161	£477,744	£196,503	0
2019-12-31	£143,070	£142,603	-	-

Trustees

Name	Role	Appointed
Dr SIYANA MAHROOF-SHAFFI	Chair	2017-04-18

KITRINOS HEALTHCARE

England & Wales - Charity number 1172586

Accounts

REGISTERED COMPANY NUMBER: 10128244 (England and Wales)
REGISTERED CHARITY NUMBER: 1172586

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023 for
Kitrinos Healthcare Ltd

Kitrinos Healthcare Ltd

Contents of the Financial Statements for the Year Ended 31 Dec 2023

	Page
Report of the Trustees	3-13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 20
Detailed Statement of Financial Activities	21

Kitrinos Healthcare
Ltd Report of the
Trustees
for the Year Ended 31 December 2023

REGISTERED COMPANY NUMBER: 10128244 (England and Wales)	1
Kitrinos Healthcare Ltd Report of the Trustees	3
Mission	4
Introduction	4
Special Circumstances 2022	4
Financial Review	5
Principle Funding Sources	5
Restricted Funding 2023	5
General Expenses	6
Mavrouvouni (Moria 2.0) Camp, Lesbos	6
Legal Fees	6
Fundraising paused	6
Reserves	7
REFERENCE AND ADMINISTRATION DETAILS	7
Structure, Governance and Governing Document	8
Governing documents	8
Organisational structure	8
Description of the charity	8
Trustees	8
Volunteers	8
Achievements and outcomes	8
Public Benefit Statement:	10

The trustees present their report with the financial statements of the charity for the 12 month period ended 31 December 2023.

Mission Statement

The main objective of Kitrinos Healthcare is to provide the relief of sickness and preserve physical as well as mental health, amongst refugees worldwide. We aim to provide high-quality primary healthcare and psychosocial services adopting a holistic and adaptable approach, without discrimination.

Special Circumstances 2022

Towards the end of 2021, due to the change in Greek government policy and increasing red-tape bureaucracy, it became clear that Kitrinos Healthcare was not going to be able to continue the activities of the much-needed clinic in Athens and in Camp Mavrovouni (Moria 2.0). A separate entity, Kitrinos Hellas, acting as a 'branch', was formally registered as a medical provider in the camps in December 2021 and this continued into 2022 but still limited to overnight emergency services which demonstrated lower numbers of patient attendance.

By January 2022, the Kitrinos team partnered with well-established Greek NGO Medicine Du Monde Greece. This meant supporting the much busier day clinic shift, including primary healthcare, paediatrics and gynaecology.

In the spring of 2022, a decision was made to wind down the charity. This was partly due to lack of sustainability by the chair and various board members to continue running the charity.

Political challenges and a genuine decrease in the number of refugees still residing on Lesbos created the need for a shift in the way we delivered our work. In addition, internal politics within the camp meant that we were unable to justify significant ongoing fundraising. There were simply too many medical providers to serve the small and dwindling population of refugees within the camp.

Financial Review

The fiscal period in 2023, as in the previous year, saw a further decrease in charity income.

During the financial period to 31 Dec 2023, the charity had a total income of £214 (compared to £74,179 in 2022). The lower funds raised during this fiscal period may also correspond to the change in which services were offered, due to restrictions in access to the new camps we worked in, and, in particular, dwindling numbers of incoming refugees. In 2022, the UNHCR reported that 4,331 persons arrived by sea (compared to 9,714 in 2021), which indicates a 50% reduction in sea arrivals.

Our decision-making and allocation of funds are done in line with our mission of supporting the health and well-being of the target refugee population.

- **Financial accountability:** A professional accountant was instructed to help us develop our financial systems. Our first two years of independently reviewed accounts are available on our website.
- **Legal accountability:** We have a constitution document and written policies and procedures in place.
- **Donor Accountability:** written updates were disseminated to our subscribers and donors through email and social media channels, such as Facebook and Instagram.

Principle Funding Sources

The breakdown of income is as follows:

Restricted project Medical Operations - Crowdfunding / Appeal - £0

Zakat / Sadaqah - £0

Family Community Centre rental - £0

Donations (crowdfunding platforms / PayPal) and legacies - £214

Gift aid - £0

TOTAL - £214

Restricted Funding 2023

In this financial period there was no restricted funding.

General Expenses

Legal Fees

During 2022, significant legal costs arose in the UK due to an employment tribunal case. The claim arrived when it was meant to be a year of winding down with plans to change the purpose of the charity or closure altogether.

Fundraising paused

The trustees made a decision to actively stop fundraising through crowdfunding platforms by the end of the first quarter of 2022. There was a risk that the funds would not reach their true objectives of serving the desired recipients- that is, in service of the care of refugees. This is reflected in the lowest amounts of funds raised in any given year since the charity was set up.

Governance and Fundraising (UK Office)

In 2023, our UK administrative staffing costs included cover for the following roles and responsibilities:

1. Secretarial
2. Accounting
3. Legal & Governance

As with previous years,our trustees and executive committee did not draw an income from the organisation. The 'head-office', continued to be based in a 'home office' of the chair of trustees as a goodwill gesture.

Reserves

By the end of 2022 all reserve funds were depleted and the burden of other expenses were borne by the other companies run by D. S.Mahroof-Shaffi.

Loans Due for repayment

As proceedings had commenced to wind down the charity due to inactivity , all operations and fundraising had ceased in early 2022.

The last bank account for the charity was closed in 2023. Due to the lack of funds, the final costs associated with winding down and administrative charges were undertaken through various interest-free loans. To date, £7,363 is owed to Hayati Lifecare while £20,414.68 is due to Dr. S.Mahroof-Shaffi.

REFERENCE AND ADMINISTRATION DETAILS

Kitrinos Healthcare
Registered Charity No.
1172586
Company number 10128244 (LBG)

The trustees and officers who served during the fiscal period (January 2023-December 2023) are as follows:

Dr. Siyana Mahroof-Shaffi

Structure, Governance and Governing Document

Kitrinos Healthcare is a UK registered charity registered in the company name of Kitrinos Healthcare Ltd. The governing document is the constitution document dated April 2017.

Governing documents

Recruitment and appointment of trustees

A number of trustees were recruited in 2021 when the board was down to two members only (minimum quorum).

As part of our governance we continue to have the additional following policies:

Volunteering Policy

Trustee Recruitment Policy Staff

Code of Conduct Outreach Visit

Code of Conduct

Counter Terrorism and Anti Money Laundering Policy

GDPR privacy policy

Risk Management Policy

Financial Management Policy

Safeguarding Children, Young People and Vulnerable Adults Policy

Reserves Policy

Organisational structure

Once appointed, the board of trustees, under the leadership of the current chair, met quarterly to review operations and processes. In fact, during 2022, as operations were significantly reduced the charity entered an official period of hibernation.

Description of the charity

Trustees

To keep costs manageable, the charity continues to be run from home-based offices as the small administrative team continues to work remotely. The remaining trustees to the board continued to provide their services on a pro bono basis.

Volunteers

In previous years we relied on registered volunteers for the clinical work. Several have now worked on a voluntary basis repeatedly for the charity, some coming as often as four consecutive visits.

Achievements and outcomes

The main purpose of our charity is to prevent sickness and promote health. This was initially set up as a primary health care service. In the past, we have been able to diversify this to incorporate innovations such as Trauma Tapping Technique (TTT) and 'Sew & Knit Project' to improve the beneficiary experience significantly.

The electronic medical records were revolutionary as they helped clinicians keep an audit trail for patient care and avoid prescribing medication that had previously caused unwanted reactions. We identified and treated thousands of scabies (a highly contagious skin disease), bringing numbers down to single digits.

As the European Refugee Crisis charities like ours are able to see, treat and continue to provide free medication to the vulnerable population.

All programmes ceased in February 2022.

Public Benefit Statement:

The main purpose of our charity is to prevent sickness and promote health. This was initially set up as a primary health care service. In the past, we have been able to diversify this to incorporate innovations such as Trauma Tapping Technique (TTT) and 'Sew & Knit Project' to improve the beneficiary experience significantly.

During the European Refugee Crisis in Greece from 2015 until 2022, our charity supported the local healthcare infrastructure in an important way that ensured primary healthcare for the refugees stranded there was served.

Approved by order of the board of trustees on 24th May 2024 and signed on its behalf by:



Dr Siyana Mahroof-Shaffi

Date 19th June 2024

Kitrinos Healthcare Ltd

Statement of Financial Activities for the Year Ended 31 Dec 2023

				12 months period ended 31.12.23	12 months period ended 31.12.22
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	214	-	214	74,179
Donation in kind		-	-	-	-
Total		<u>214</u>	<u>-</u>	<u>214</u>	<u>74,179</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	3				
Charitable activity		37,426	-	37,426	88,318
Equipment		-	-	-	-
Total		<u>37,426</u>	<u>-</u>	<u>37,426</u>	<u>88,318</u>
NET INCOME/(EXPENDITURE)		(37,213)	-	(37,213)	(14,139)
Transfers between funds		<u>(3,285)</u>	<u>3,285</u>	<u>-</u>	<u>-</u>
Net movement in funds		(40,498)	3,285	(37,213)	(14,139)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>814</u>	<u>(3,285)</u>	<u>(2,471)</u>	<u>11,668</u>
TOTAL FUNDS CARRIED FORWARD		<u>(39,684)</u>	<u>-</u>	<u>(39,684)</u>	<u>(2,471)</u>

Kitrinos Healthcare Ltd

Balance Sheet At 31 Dec 2023

			31.12.23	31.12.22
		Unrestrict ed fund	Restrict ed funds	Total Total
	Notes	£	£	funds funds
				£ £
CURRENT ASSETS				
Debtors	6	-	-	-
Cash in hand		-	-	151
		-	-	151
CREDITORS				
Amounts falling due within one year	7	(39,684)	-	(39,684) (2,622)
NET CURRENT ASSETS		(39,684)	-	(39,684) (2,471)
TOTAL ASSETS LESS CURRENT LIABILITIES				
		(39,684)	-	(39,684) (2,471)
NET ASSETS		(39,684)	-	(39,684) (2,471)
FUNDS				
Unrestricted funds	9			(39,684) 814
Restricted funds				- (3,285)
TOTAL FUNDS				(39,684) (2,471)

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts 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 accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

S. Mahroof - Shaffi

Dr S Mahroof-Shaffi

Date 19th June 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied, and proportionate to the circumstances is:

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

For the 12 months period ended 31.12.2023, included in donations and legacies are grants totaling £0 (Dec 2022: £0).

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Total
	£	£	£
Charitable activity	-	37,426	37,426

4. SUPPORT COSTS

	Management £	Information technology £	Other £	Total £
Charitable activity	7,818	528	29,080	37,426

All of the support costs are met from the unrestricted funds.
Support costs, included in the above, are as follows:

Management

	12 months period ended 31.12.23 £	12 months period ended 31.12.22 £
Support costs	7,818	39,942

Information technology

	£	£
IT	528	299

Other

	£	£
Governance costs	29,080	2,260

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,410	24,768	74,179
Donation in kind	-	-	-
Total	49,410	24,768	74,179
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Charitable activity	42,501	45,817	88,318
Other Operational expenses	-	-	-
Total	42,501	45,817	88,318
NET INCOME/(EXPENDITURE)	6,910	(21,049)	(14,139)
Transfers between funds	(17,330)	17,330	-
Net movement in funds	(10,420)	(3,719)	(14,139)
RECONCILIATION OF FUNDS			
Total funds brought forward	11,234	434	11,668
TOTAL FUNDS CARRIED FORWARD	814	(3,285)	(2,471)

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	39,684	2,622
Accrued expenses	-	-
	<u>39,684</u>	<u>2,622</u>

8. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	12 months period ended 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	814	(37,213)	(3,285)	(39,684)
Restricted funds				
Medical Operations	-	-	-	-
Women's Centre	-	-	-	-
Fire in Moria Refugee Camp	(2,798)	-	2,798	-
Fitrana & Ramadan Food	(1,160)	-	1,160	-
Charity Conference 28 Feb 2020	37	-	(37)	-
Covid-19 Crisis Care for Refugees	1,057	-	(1,057)	-
Help Refugees Get Through the Winter	(173)	-	173	-
Zakat	-	-	-	-
Food & Nutrition	80	-	(80)	-
Sew & Knit	5	-	(5)	-
Qurbani Appeal	(210)	-	210	-
Abaya Aid	469	-	(469)	-
Eid for Refugee Kids in Greece	(592)	-	592	-
TOTAL FUNDS	<u>(2,471)</u>	<u>(37,213)</u>	<u>-</u>	<u>(39,684)</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214	(37,426)	(37,213)
Restricted funds			
Medical Operations	-	-	-
Women's Centre	-	-	-
Zakat	-	-	-
TOTAL FUNDS	214	(37,426)	(37,213)

Comparatives for movement in funds

	At 1.01.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted Funds				
General fund	11,234	6,910	(17,330)	814
Restricted funds				
Medical Operations	3,141	(20,471)	17,330	-
Women's Centre	(345)	345	-	-
Fire in Moria Refugee Camp	(2,798)	-	-	(2,798)
Fitrana & Ramadan Food	(1,160)	-	-	(1,160)
Charity Conference 28 Feb 2020	37	-	-	37
Covid-19 Crisis Care for Refugees	1,057	-	-	1,057
Help Refugees Get Through the Winter	(173)	-	-	(173)
Zakat	923	(923)	-	-
Food & Nutrition	80	-	-	80
Sew & Knit	5	-	-	5
Qurbani Appeal	(210)	-	-	(210)
Abaya Aid	469	-	-	469
Eid for Refugee Kids in Greece	(592)	-	-	(592)
	434	(21,049)	17,330	(3,285)
TOTAL FUNDS	11,668	(14,139)	-	(2,471)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	49,410	(42,501)	6,910
Restricted funds			
Medical Operations	7,826	(28,297)	(20,471)
Women's Centre	14,977	(14,632)	345
Zakat	1,965	(2,888)	(923)
	<u>24,768</u>	<u>(45,817)</u>	<u>(21,049)</u>
TOTAL FUNDS	<u>74,178</u>	<u>(88,318)</u>	<u>(14,139)</u>

9. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging/(crediting)	12 months period ended 31.12.23 £	12 months period ended 31.12.22 £
Accountancy fees	240	1,532
	<u>240</u>	<u>1,532</u>

10. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustees received remuneration in relation to their roles as trustees of the charity.

11. PURPOSE OF RESTRICTED FUNDS

Medical Operations
Funds used for providing healthcare services

Women's Centre
Most of the funds raised for this project were to cover the rent of a large warehouse space. The space was set up with donated showers, washing machines and banks of clothing, which supported our main clinical responsibility in the camp, helping to eradicate the outbreak of scabies.

Zakat
Funds distributed within the criteria of zakat

Detailed Statement of Financial Activities for the 12 month Period Ended 31 December 2023

	12 months period ended 31.12.23 £	12 months period ended 31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	214	74,179
Grants	-	-
Donation in kind	-	-
	<hr/> 214	<hr/> 74,179
Donations and legacies		
Fundraising events	-	-
	<hr/> -	<hr/> -
Total incoming resources	214	74,179
EXPENDITURE		
Raising donations and legacies		
Fundraising events	-	-
Charitable activities		
Cost of direct charitable activity	-	45,817
Equipment	-	-
Support costs		
Management		
Support costs	7,818	39,942
Information technology		
IT	528	299
Other		
Governance costs	29,080	2,260
Total resources expended	<hr/> 37,426	<hr/> 88,318
Net income	<hr/> (37,213)	<hr/> (14,139)

This page does not form part of the statutory financial statements

KITRINOS HEALTHCARE

England & Wales - Charity number 1172586

Accounts

REGISTERED COMPANY NUMBER: 10128244 (England and Wales)
REGISTERED CHARITY NUMBER: 1172586

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022 for
Kitrinos Healthcare Ltd

Kitrinos Healthcare Ltd

Contents of the Financial Statements for the Year Ended 31 Dec 2022

	Page
Report of the Trustees	3-13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 to 21
Detailed Statement of Financial Activities	22

Kitrinos Healthcare Ltd
Report of the Trustees
for the Year Ended 31 December 2022

REGISTERED COMPANY NUMBER: 10128244 (England and Wales)	1
Kitrinos Healthcare Ltd Report of the Trustees	3
Mission	4
Introduction	4
The Covid Pandemic	4
The Forgotten Ones Project- Camp Aarsal,	5
Special Circumstances 2022	5
Financial Review	6
Principle Funding Sources	6
Restricted Funding 2022	6
Medical Operations	7
Women’s Centre	7
There was a slight underspend for the women’s centre in 2021. Surplus funds were transferred to the restricted zakat fund.	7
Zakat	7
General Expenses	7
Mavrouvouni (Moria 2.0) Camp, Lesbos	7
Legal Fees	7
Fundraising paused	8
Reserves	9
REFERENCE AND ADMINISTRATION DETAILS	9
Advisors to the Board (Pro-Bono)	9
Structure, Governance and Governing Document	10
Governing documents	10
Organisational structure	10
Description of the charity	10
Trustees	10
Volunteers	10
Achievements and outcomes	11
ACTIVITIES AND ACHIEVEMENTS	12
Primary healthcare	12
Public Benefit Statement:	13

The trustees present their report with the financial statements of the charity for the 12 month period ended 31 December 2022.

Mission

The main objective of Kitrinos Healthcare is to provide the relief of sickness and preserve physical as well as mental health, amongst refugees worldwide. We aim to provide high-quality primary healthcare and psychosocial services adopting a holistic and adaptable approach, without discrimination.

Introduction

The Covid Pandemic

At the beginning of 2020, the camp, built for 3000, had nearly 25,000 refugees living in two square kilometres of land. By the onset of the COVID19 Pandemic in March 2020, the camp was still 600% over capacity. The impact followed through into most of 2022 when we continued to experience extreme challenges and restrictions in the way we worked.

In late spring of 2020, an urgent plea was written by Kitrinos Healthcare and circulated to government and non-governmental bodies (including the UN Secretary General's Office in Athens) in the form of an urgent press release. An emergency request was made for the evacuation of refugees. By the middle months of 2020, there was a favourable response resulting in the evacuation of several thousand vulnerable refugees and their immediate families.

As trustees, we were forced to consider unprecedented budgeting measures, such as hiring longer-term clinical staff where we could no longer rely on pro-bono clinical volunteers. In addition, financial and logistical support to facilitate their travel to the locations was imperative.

This introduction outlines the particular change in financial strategy and budgeting that was needed to overcome major challenges due to the onset of the COVID Pandemic in 2021. The following key events leading to a significant operational and management change are outlined below and detailed in the previous year's financial statements (2021):

1. The fascist attacks and emergency evacuation of volunteers (March 2020)
2. Lockdowns and travel restrictions (March - Dec 2020)
3. Campaigning and academic lobbying for evacuation of 'extremely vulnerable' refugees (March 2020)
4. Covid cases in Camp Moria and additional difficulties (Sept 2020)
5. The Moria Camp fire (Sept 2020)

Despite the difficult events during 2020/2021, there were some surprisingly positive outcomes too. The most significant was the disbursement of the final refugees from the significantly overcrowded Moria camp, when many were finally allowed to leave the island to continue with onward travels to mainland Greece and some even to other parts of Europe..

The Forgotten Ones Project- Camp Arsal,

During this year, two trips were made to the borders of North Eastern Lebanon in order to identify current needs in this region. This was in collaboration with MSF- Aarsaal and other local hospitals and service providers. It was identified that there were greater numbers of refugees in the camps here- almost exclusively from Syria where they had crossed the North Eastern mountain terrain by foot to escape the war of 2011. There is no comparison with the situation in Greece where ultimately, there is some adherence and accountability to EU standards. The needs in the larger camps in Lebanon were greater than those in Greece; not least because the whole region seems to have lost significant funding as the NGOs pulled out to service areas where there is more media attention such as the concurrent war in Ukraine which erupted in February 2022.

This is an area that needs further investigation as the growing needs of the large numbers of people and the financial crisis in Lebanon bodes for an impending humanitarian tragedy. A number of extremely needy cases were identified, in particular - an orphan child with severe haemophilia being brought up by his grandmother. In addition, a mother with three children- one severely disabled and others with growth hormone deficiency - herself suffered such severe Vitamin D deficiency and osteoporosis that she was found to be crawling on her hands and knees. As Kitrinos Healthcare is not registered to support projects in the middle east, the plan is to continue our research to see how we can deliver much needed support to families like these. This may need a total change in the way we work in the future navigating the legal and logistical set up in politically troubled Lebanon. Our plans are to support other UK charities already doing work in this area by partnering with them.

Special Circumstances 2022

Towards the end of 2022, due to the change in Greek government policy and increasing red-tape bureaucracy, it became clear that Kitrinos Healthcare was not going to be able to continue the activities of the much-needed clinic in Athens and then in Camp Mavrovouni (Moria 2.0). Kitrinos Hellas, acting as a 'branch', was formally registered as a medical provider in the camps in December 2021 and this continued into 2022 but still limited to overnight emergency services which were very quiet. A change was needed.

By January 2022, the Kitrinos team partnered with well-established Greek NGO Medicine Du Monde Greece. This meant supporting the much busier day clinic shift, including primary healthcare, paediatrics and gynaecology.

Financial Review

The fiscal period in 2022, as in the previous year, saw a further decrease in our income. Political challenges and a genuine decrease in the number of refugees still residing on Lesbos created the need for a shift in the way we delivered our work. In addition, internal politics within the camp meant that we were unable to justify significant ongoing fundraising. There were simply too many medical providers to serve the smaller population of refugees within the camp.

During the financial period to 31 Dec 2022, the charity had a total income of £74,179 (compared to £129,429 in 2021). The lower funds raised during this fiscal period may also correspond to the change in which services were offered, due to restrictions in access to the new camps we worked in, and, in particular, dwindling numbers of incoming refugees. In 2022, the UNHCR reported that 4,331 persons arrived by sea (compared to 9,714 in 2021), which indicates a 50% reduction in sea arrivals.

Our decision-making and allocation of funds are done in line with our mission of supporting the health and well-being of the target refugee population.

- **Financial accountability:** A professional accountant was instructed to help us develop our financial systems. Our first two years of independently reviewed accounts are available on our website.
- **Legal accountability:** We have a constitution document and written policies and procedures in place.
- **Donor Accountability:** written updates were disseminated to our subscribers and donors through email and social media channels, such as Facebook and Instagram.

Principle Funding Sources

The breakdown of income is as follows:

Restricted project Medical Operations - Crowdfunding / Appeal - £7,826.20

Zakat / Sadaqah - £1,965.00

Family Community Centre rental - £14,977.04

Donations (crowdfunding platforms / PayPal) and legacies - £44,818.47

Gift aid - £4,591.85

TOTAL - £74,178.56

Restricted Funding 2022

The following describes details of income and expenses related to restricted funding during this fiscal period. They were allocated for the following projects:

Medical Operations

2021 *Money raised: £7,826 Money spent: £28,297*

The previous years over spend significantly reduced any possibility of carrying over any funds to the next financial year.

Women's Centre

Money raised: £14,977 Money spent: £14,632

There was a slight underspend for the women's centre in 2021. Surplus funds were transferred to the restricted zakat fund.

Zakat

2021 *Money raised: £1,965 Money spent: £2,888 over spent = £923*

Funds collected as 'zakat' is a form of specific charitable giving regulated in accordance with the fifth Islamic principle. This is further explained in the tenets of the Islamic book of guidance - the Holy Qur'an (chapter 9: verse 60). The overspend in 2022 was offset by funds carried over from the previous year.

General Expenses

Operational Costs

By early 2022, the main services being operated were in partnership with Medicine Du Monde Greece (MDM Greece) as previously mentioned.

Mavrouvouni (Moria 2.0) Camp, Lesvos

1. Point of care ultrasonography
2. Paediatrics
3. Antenatal
4. Gynaecology
5. Psychological support using Trauma Tapping Technique (TTT) for women

Legal Fees

During 2022, significant legal costs arose in the UK due to an employment tribunal case. The claim arrived when it was meant to be a year of winding down with plans to change the purpose of the charity or closure altogether.

Fundraising paused

The trustees made a decision to actively stop fundraising through crowdfunding platforms by the end of the first quarter of 2022. There was a risk that the funds would not reach their true objectives of serving the desired recipients- that is, in service of the care of refugees. This is reflected in the lowest amounts of funds raised in any given year since the charity was set up.

Governance and Fundraising (UK Office)

In 2022, our UK administrative staffing costs included cover for the following roles and responsibilities:

1. Field Finance and Operations Manager (Q1)
2. General Administration and Communications (Social media, website) (Q1& Q2)
3. Volunteer Coordination (Recruitment, vetting and placement of volunteers) (Q1)
4. Finance Officer (Q1)

As with previous years,our trustees and executive committee did not draw an income from the organisation. The 'head-office', continued to be based in the London based 'home office' of the chair of trustees as a goodwill gesture. Our principle is to maintain low costs for IT equipment by using donated or refurbished stock.

The UK office space continued to be run using minimal cost. To help further reduce this, the cost was shared with 'Hayati Lifecare Ltd' and 'Zaytoun London LBG', both companies where Dr S. Mahroof-Shaffi is also a director.

Reserves

We hold the “reserve” needed for three months of operations in a separate account. The finances were critically low just before the fire in Moria in September 2020. Our active presence on the ground during the crisis of the fire and subsequent need for care for those who were homeless saw a significant income towards the end of 2020, which continued to facilitate our activities in 2021.

By the end of 2022 all reserve funds were depleted and the burden of other expenses were borne by the other companies run by Dr. Mahroof-Shaffi.

REFERENCE AND ADMINISTRATION DETAILS

Kitrinos Healthcare
Registered Charity No. 1172586
Company number 10128244 (LBG)

The trustees and officers who served during the fiscal period (January 2021- December 2022) are as follows:

1. Dr. Siyana Mahroof-Shaffi
2. Dr. Asif Ali (resigned July 2022)
3. Elena Giorgiou (resigned March 2022)

Advisors to the Board (Pro-Bono)

- Dr Chris Harkensee (Medical Academic Advisor)

Structure, Governance and Governing Document

Kitrinos Healthcare is a UK registered charity registered in the company name of Kitrinos Healthcare Ltd. The governing document is the constitution document dated April 2017.

Governing documents

Recruitment and appointment of trustees

A number of trustees were recruited in 2021 when the board was down to two members only (minimum quorum).

As part of our governance we continue to have the additional following policies:

Volunteering Policy

Trustee Recruitment Policy Staff

Code of Conduct Outreach Visit Code of Conduct

Counter Terrorism and Anti Money Laundering Policy

GDPR privacy policy

Risk Management Policy Financial

Management Policy

Safeguarding Children, Young People and Vulnerable Adults Policy

Reserves Policy

Organisational structure

Once appointed, the board of trustees, under the leadership of the current chair, met quarterly to review operations and processes. In fact, during 2022, as operations were significantly reduced the charity entered an official period of hibernation.

Description of the charity

Trustees

To keep costs manageable, the charity continues to be run from home-based offices as the small administrative team continues to work remotely. The remaining trustees to the board continued to provide their services on a pro bono basis.

Volunteers

In previous years we relied on registered volunteers for the clinical work. Several have now worked on a voluntary basis repeatedly for the charity, some coming as often as four consecutive visits.

Achievements and outcomes

The main purpose of our charity is to prevent sickness and promote health. This was initially set up as a primary health care service. In the past, we have been able to diversify this to incorporate innovations such as Trauma Tapping Technique (TTT) and 'Sew & Knit Project' to significantly improve the beneficiary experience.

The electronic medical records were particularly revolutionary as they helped clinicians to keep an audit trail for patient care and avoid prescribing medication that had previously caused unwanted reactions. We were able to identify and treat thousands of cases of scabies (a highly contagious skin disease), bringing numbers down to single digits.

As the European Refugee Crisis charities like ours are able to see, treat and continue to provide free medication to the vulnerable population.

ACTIVITIES AND ACHIEVEMENTS

Kitrinos Healthcare Greece(Kitrinos Hellas) continued to be active on the ground in Lesvos in 2022, providing primary medical care.

All assets were transferred across as the decision was made that Kitrinos UK no longer needed to be involved in Greece.

We have worked in multiple locations (up to 20 different camps) across Greece from 2015 until early 2022.

The team provided the following services:

Primary healthcare

- Emergency Care
- Dermatological and Scabies Management
- Antenatal care, contraception and birth planning
- Psychological first aid and secondary trauma
- Triage and referral
- Transportation services for high-risk patients
- Health education workshops

Public Benefit Statement:

The main purpose of our charity is to prevent sickness and promote health. This was initially set up as a primary health care service. In the past, we have been able to diversify this to incorporate innovations such as Trauma Tapping Technique (TTT) and 'Sew & Knit Project ' to significantly improve the beneficiary experience.

During the European Refugee Crisis in Greece from 2015 until 2022, our charity supported the local healthcare infrastructure in an important way that ensured primary healthcare of the refugees stranded there was served.

Approved by order of the board of trustees on 30th October, 2023 and signed on its behalf by:



Dr Siyana Mahroof-Shaffi

Independent Examiner's Report to the Trustees of Kitrinos Healthcare Ltd

Independent examiner's report to the trustees of Kitrinos Healthcare Charity

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

I 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



NN Works Ltd
40 Newland Avenue
Bishops Stortford
CM23 2GL

Date:30/10/2023.....

Kitrinos Healthcare Ltd

Statement of Financial Activities for the Year Ended 31 Dec 2022

				12 months period ended 31.12.22	12 months period ended 31.12.21
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,410	24,768	74,179	129,429
Donation in kind		-	-	-	-
Total		49,410	24,768	74,179	129,429
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	3				
Charitable activity		42,501	45,817	88,318	314,264
Equipment		-	-	-	-
Total		42,501	45,817	88,318	314,264
NET INCOME/(EXPENDITURE)		6,910	(21,049)	(14,139)	(184,835)
Transfers between funds		(17,330)	17,330	-	-
Net movement in funds		(10,420)	(3,719)	(14,139)	(184,835)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,234	434	11,668	196,503
TOTAL FUNDS CARRIED FORWARD		814	(3,285)	(2,471)	11,668

Kitrinos Healthcare Ltd

Balance Sheet At 31 Dec 2022

			31.12.22	31.12.21
	Notes	Unrestricted fund £	Restricted funds £	Total funds £
CURRENT ASSETS				
Debtors	6	-	-	-
Cash in hand		151	-	151
		<u>151</u>	<u>-</u>	<u>151</u>
CREDITORS				
Amounts falling due within one year	7	(2,622)	-	(2,622)
NET CURRENT ASSETS		<u>(2,471)</u>	<u>-</u>	<u>(2,471)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
NET ASSETS		<u>(2,471)</u>	<u>-</u>	<u>(2,471)</u>
FUNDS				
Unrestricted funds	9			814
Restricted funds				11,234
TOTAL FUNDS				<u>(3,285)</u>
				<u>(2,471)</u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts 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 accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

S. Mahroof-Shaffi

.....
Dr S Mahroof-Shaffi

Date:.....30/10/2023.....

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied, and proportionate to the circumstances is:

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

For the 12 months period ended 31.12.2022, included in donations and legacies are grants totaling £0 (Dec 2021: £30,082).

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Total
	£	£	£
Charitable activity	45,817	42,501	88,318

4. SUPPORT COSTS

	Management £	Information technology £	Other £	Totals £
Charitable activity	39,942	299	2,260	42,501

All of the support costs are met from the unrestricted funds.

Support costs, included in the above, are as follows:

Management

	12 months period ended 31.12.22 £	12 months period ended 31.12.21 £
Support costs	39,942	219,712

Information technology

	£	£
IT	299	758

Other

	£	£
Governance costs	2,260	1,884

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,805	91,624	129,429
Donation in kind	-	-	-
Total	37,805	91,624	129,429
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Charitable activity	222,354	91,910	314,264
Other Operational expenses	-	-	-
Total	222,354	91,910	314,264
NET INCOME/(EXPENDITURE)	(184,549)	(286)	(184,835)
Transfers between funds	-	-	-
Net movement in funds	(184,549)	(286)	(184,835)
RECONCILIATION OF FUNDS			
Total funds brought forward	195,783	720	196,503
TOTAL FUNDS CARRIED FORWARD	11,234	434	11,668

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	2,622	5,628
Accrued expenses	-	1,200
	<u>2,622</u>	<u>6,828</u>

8. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	12 months period ended 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	11,234	6,910	(17,330)	814
Restricted funds				
Medical Operations	3,141	(20,471)	17,330	-
Women's Centre	(345)	345	-	-
Fire in Moria Refugee Camp	(2,798)	-	-	(2,798)
Fitrana & Ramadan Food	(1,160)	-	-	(1,160)
Charity Conference 28 Feb 2020	37	-	-	37
Covid-19 Crisis Care for Refugees	1,057	-	-	1,057
Help Refugees Get Through the Winter	(173)	-	-	(173)
Zakat	923	(923)	-	-
Food & Nutrition	80	-	-	80
Sew & Knit	5	-	-	5
Qurbani Appeal	(210)	-	-	(210)
Abaya Aid	469	-	-	469
Eid for Refugee Kids in Greece	(592)	-	-	(592)
TOTAL FUNDS	<u>11,668</u>	<u>(14,139)</u>	-	<u>(2,471)</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,410	(42,501)	6,910
Restricted funds			
Medical Operations	7,826	(28,297)	(20,471)
Women's Centre	14,977	(14,632)	345
Zakat	1,965	(2,888)	(923)
TOTAL FUNDS	74,179	(88,318)	(14,139)

Comparatives for movement in funds

	At 1.01.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted Funds				
General fund	195,783	(184,549)	-	11,234
Restricted funds				
Medical Operations	-	3,141	-	3,141
Women's Centre	-	(345)	-	(345)
Fire in Moria Refugee Camp	(2,798)	-	-	(2,798)
Fitrana & Ramadan Food	(1,160)	-	-	(1,160)
Charity Conference 28 Feb 2020	37	-	-	37
Covid-19 Crisis Care for Refugees	1,057	-	-	1,057
Help Refugees Get Through the Winter	(173)	-	-	(173)
Zakat	4,005	(3,082)	-	923
Food & Nutrition	80	-	-	80
Sew & Knit	5	-	-	5
Qurbani Appeal	(210)	-	-	(210)
Abaya Aid	469	-	-	469
Eid for Refugee Kids in Greece	(592)	-	-	(592)
	720	(286)	-	434
TOTAL FUNDS	196,503	(184,835)	-	11,668

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,805	(222,354)	(184,549)
Restricted funds			
Medical Operations	51,608	(48,467)	3,141
Women's Centre	25,000	(25,345)	(345)
Family Community Centre rental	7,205	(7,205)	-
Zakat	7,811	(10,893)	(3,082)
	<u>91,624</u>	<u>(91,910)</u>	<u>(286)</u>
TOTAL FUNDS	<u>129,429</u>	<u>(314,264)</u>	<u>(184,835)</u>

9. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging/(crediting)	12 months period ended 31.12.22	12 months period ended 31.12.21
	£	£
Accountancy fees	<u>1,532</u>	<u>1,440</u>
	<u>1,532</u>	<u>1,440</u>

10. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustees received remuneration in relation to their roles as trustees of the charity.

11. PURPOSE OF RESTRICTED FUNDS

Medical Operations

Funds used for providing healthcare services

Women's Centre

Most of the funds raised for this project were to cover the rent of a large warehouse space. The space was set up with donated showers, washing machines and banks of clothing, which supported our main clinical responsibility in the camp, helping to eradicate the outbreak of scabies.

Zakat

Funds distributed within the criteria of zakat

	12 months period ended 31.12.22 £	12 months period ended 31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	74,179	99,347
Grants	-	30,083
Donation in kind	-	-
	74,179	129,429
Donations and legacies		
Fundraising events	-	-
	-	-
Total incoming resources	74,179	129,429
EXPENDITURE		
Raising donations and legacies		
Fundraising events	-	-
Charitable activities		
Cost of direct charitable activity	45,817	91,910
Equipment	-	-
Support costs		
Management		
Support costs	39,942	219,712
Information technology		
IT	299	758
Other		
Governance costs	2,260	1,884
Total resources expended	88,318	314,264
Net income	(14,139)	(184,835)

This page does not form part of the statutory financial statements

KITRINOS HEALTHCARE

England & Wales - Charity number 1172586

Accounts

REGISTERED COMPANY NUMBER: 10128244 (England and Wales)
REGISTERED CHARITY NUMBER: 1172586

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021 for
Kitrinos Healthcare Ltd

Kitrinos Healthcare Ltd

Contents of the Financial Statements
for the Year Ended 31 Dec 2021

	Page
Report of the Trustees	3-13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the Financial Statements	17 to 22
Detailed Statement of Financial Activities	23

Kitrinos Healthcare Ltd
Report of the Trustees
for the Year Ended 31 December 2021

The trustees herewith present their report with the financial statements of the charity for the 12 month period ended 31 December 2021.

Mission

The main objective of Kitrinos Healthcare is to provide the relief of sickness and preserve health, physical as well as mental, amongst refugees worldwide. We aim to provide high-quality primary healthcare services and psychosocial and holistic support to refugees without discrimination.

Introduction

The Covid Pandemic

At the beginning of 2020, the camp, built for 3000, had nearly 25,000 refugees living in two square kilometres of land. By the onset of the COVID19 Pandemic in March 2020, the camp was still 600% over capacity. The impact followed through into most of 2021 when we continued to experience extreme challenges and restrictions in the way we worked.

In the spring, an urgent plea was written by Kitrinos Healthcare and circulated to government and non-governmental bodies (including the UN Secretary General's Office in Athens) in the form of an urgent press release. An emergency request was made for the evacuation of refugees. By the middle months of 2020, there was a favourable response resulting in the evacuation of several thousand vulnerable refugees and their immediate families. The patients were identified based on the criteria of extreme vulnerability; that is, those suffering from long term health conditions requiring medications, which we had been supplying through our clinical work.

Special Circumstances

As trustees, we were forced to consider unprecedented budgeting measures, such as hiring longer-term clinical staff where we could no longer rely on pro-bono clinical volunteers. In addition, financial and logistical support to facilitate their travel to the locations was imperative.

This introduction outlines the particular change in financial strategy and budgeting that was needed to overcome major challenges due to the onset of the COVID Pandemic in 2020. The following key events leading to a significant operational and management change are outlined below and detailed in the previous year's [financial statements \(2020\)](#):

1. The fascist attacks and emergency evacuation of volunteers (March 2020)
2. Lockdowns and travel restrictions (March - Dec 2020)
3. Campaigning and academic lobbying for evacuation of 'extremely vulnerable' refugees (March 2020)
4. Covid cases in Camp Moria and additional difficulties (Sept 2020)
5. The Moria Camp fire (Sept 2020)

Despite the difficult events during 2020, there were some surprisingly positive outcomes for the refugee crisis. The most significant was the disbursement of the final refugees from the significantly overcrowded Moria camp, with many finally allowed to leave the island. Notably, several years worth

of asylum papers were lost in the blaze of the Reception and Identification Centre (RIC) at the end of 2020.

Towards the end of 2021, due to the change in Greek government policy and increasing red-tape bureaucracy, it became clear that Kitrinos Healthcare was not going to be able to continue the activities of the much-needed clinic in the Athens and then in Camp Mavrovouni (Moria 2.0) without registration with the Ministry of Migration as well as Health. A branch was opened under the name of "Kitrinos Hellas" with overall responsibility for all our operations in Greece. The goalposts kept being moved and the legal expenses outgrew our humble operating budget. As a result, the Athens clinic operations were suspended in July 2021 and the project declared closed by the end of the summer months. This was regrettable as the need in the mainland had grown significantly since the mass evacuations from the island camps and there continue to be gaps in unmet needs in healthcare service delivery.

Kitrinos Hellas, acting as a 'branch', was formally registered as a medical provider in the camps in December 2020. They were responsible for the emergency overnight shift and scabies diagnosis, eradication and prevention strategies. Once scabies was virtually eradicated, and as the winter months approached, the residents of the camp were very reluctant to walk the 30-minute distance in gale winds to attend the night clinic. This was reflected in reduced clinic attendance and use of medicines during these shifts.

Despite recruiting a lawyer for the duration of 2021 with specialist experience in working with foreign NGOs, the lack of progress became terminally insoluble. By December 2021, discussions were commenced to deliver care under the umbrella of the well-established Greek NGO and reputable Medicine Du Monde Greece. With this partnership, we were able to support the much busier day clinic shift, including primary healthcare, paediatrics and gynaecology.

Around the same time, Kitrinos Hellas began to run independently in a take-over by the field management including previously recruited Director of Operations: Ms Sofia Stameteri and new board of trustees. Early in January 2022, all the paid field staff, assets and ongoing financial responsibilities (through a separate bank account) for operations were officially handed over to Kitrinos Hellas in Greece.

Financial Review

The fiscal period in 2021 saw a sharp decrease in our income compared to 2020. Political challenges and a genuine decrease in the number of refugees still residing in Greece created the need for a shift in the way we delivered our work. In addition, internal politics within the camp meant that we were unable to justify significant ongoing fundraising.

During the financial period to 31 Dec 2021, the charity had a total income of £129,429 (compared to £655,000 in 2020). This was a drop of **80%** in our income reflecting reduced fundraising activity. This comprised £37,805 (29%) unrestricted funds and the majority of £91,624 (71%) in restricted funds.

The income, although modest, is more equivalent to pre-pandemic years. The extraordinarily large income in 2020 should be considered unusual and a direct result of changes in the operating model during the heaviest period of Covid-19 restrictions, at least three periods of lockdown and the fire that destroyed 'Camp Moria'.

The lower funds raised during this fiscal period may also correspond to the change in which services were offered, due to restrictions in access to the new camps we worked in, and, in particular, dwindling numbers of incoming refugees. In 2021, the UNHCR reported that 4,331 persons arrived by sea (compared to 9,714 in 2020), which indicates a 50% reduction in sea arrivals.

Our decision-making and allocation of funds are done in line with our mission of supporting the health and well-being of the target refugee population.

- **Financial accountability:** A professional accountant was instructed to help us develop our financial systems. Our first two years of independently reviewed accounts are available on our website.
- **Legal accountability:** We have a constitution document and written policies and procedures in place.
- **Donor Accountability:** written updates and regular newsletters are disseminated to our subscribers and donors through email and social media channels, such as Facebook and Instagram.

Principle Funding Sources

Crowdfunding

The largest source (**77%**) of our income in 2021 was raised through crowdfunding platforms such as **Total Giving**, where low or no fees are charged. The amount raised this year was **£99,347**.

Gift Aid

This year, Gift Aid claims were much lower and amounted to **£3,275**, whereas during 2020, this amounted to £25,168.

Grant Funding

In 2020, grant funding received accounted for over £30,000, whereas in 2021 grant funding was

significantly lower at just over **£5000**.

Restricted Funding 2021

The following describes details of income and expenses related to restricted funding during this fiscal period. Restricted funds in this financial year, in this fiscal period, were spent for the purpose they were raised. They were allocated for the following projects:

Medical Operations

Money raised: £51,608 Money spent: £48,467

The underspend this year is mostly offset by the overspend in the previous year for the care of those displaced by the Moria fire of Sept 2020 (Fire Relief fund and Winter Fund).

Women's Centre

Money raised: £25,000 Money spent: £25,345

Most of the funds raised for this project were through a grant received by Help Refugees in 2020 to cover the rent of a large warehouse space. This space was set up with donated showers, washing machines and banks of clothing, which supported our main clinical responsibility in the camp, helping to eradicate the outbreak of scabies.

Zakat

Money raised: £7,811 Money spent: £10,893

Funds collected as 'zakat' is a form of specific charitable giving regulated in accordance with the fifth Islamic principle. This is further explained in the tenets of the Islamic book of guidance - the Holy Qur'an (chapter 9: verse 60). The overspend in 2021 was offset by funds carried over from the previous year.

Fitrana and Ramadan Food

Overspend of £1,160 carried over from 2020 accounts.

Camp Katsikas (Community Centre)

Money raised: £7,205 Money spent: £7,205

Restricted income via Union of Hellenic and Arab Friendship to support the provision of food and other running expenses in a camp on the mainland about a 5-hour bus ride from Athens.

General Expenses

Operational Costs

During 2021 Kitrinos Healthcare was fortunate to be able to continue providing clinical services by a dedicated team of long-term clinicians in Greece. This was expanded to a number of locations both on the islands and on the mainland:

Mavrouvouni (Moria 2.0) Camp, Lesvos

1. The overnight service for emergency medical cover (00:00 until 08:00)
2. Scabies management and eradication: diagnostic, therapeutic and monitoring services
3. Point of care ultrasonography

Athens

1. Non-communicable (chronic) disease monitoring and prescribing service

During Autumn 2021, we had the opportunity to collaborate with Dr Gerhard Trabert from Germany who donated a prosthetic limb for one of our Athens patients. We were fortunate enough to secure the services of the top prosthesis clinic in Greece based in Athens, where Dr Papadatos personally fitted the prosthetic limb. This care was then followed up by a further clinic appointment that Kitrinos Healthcare coordinated to ensure the limb was fitting correctly for the patient.

Chios Island

1. Primary Health Care (Camp Vial)
2. Mobile Chronic Disease Care
3. Emergency cover for new boat arrivals

In previous years the charity benefited from virtually cost-free premises to run the clinics within the camp facilities. This was not the case when we transitioned to Athens. Following a trustee visit to the field and cost-benefit analysis, this project was halted in July 2021.

Management Costs

As operations were scaled to the various locations, and in particular to support the growing number of refugees who were displaced internally to Athens, costs during this year started to rise significantly. There were significant costs associated with fees in particular for:

- Acquisition of new clinic premises
- Fixtures, fittings and equipment of new clinic premises
- Structural engineering costs

As the year progressed, it became evident that the significant managerial responsibilities in the field required a senior qualified and experienced executive to help progress the activities in the field. Following consultation with a human resources advisor, a new role was created and recruited for: Greek Operations Director. At the time, it was felt that this was a necessary albeit a high expense. The initial aim was that it would help to curtail and manage costs during the redeployment of staff to new locations.

Legal Fees

A lawyer was contracted on a retainer basis to support increasing legal requirements to establish formal operational capabilities as legislated by a new Greek government elected during this period.

- Costs of applications for 'change of purpose' for clinic spaces
- Registration of 'Kitrinos Hellas' as a formal Non-Governmental entity, which would facilitate ongoing work in the camps

Money Transfer Fees

During this unique period of ongoing restricted travel, the cheapest methods of sending money abroad via 'cash couriers' was significantly impacted. With the help of new financial advisors, a number of new bank accounts were explored, including 'Wise' and 'Caxton' with lower cost transfers. Political decisions, such as 'Brexit', caused a significant worsening in the exchange rate from Sterling to Euros.

Governance and Fundraising (UK Office)

In 2021, our UK administrative staffing costs included cover for the following roles and responsibilities:

1. UK Office Manager (Q4 only)
2. Field Finance and Operations Manager
3. Bookkeeper
4. General Administration and Communications (Social media, website)
5. Volunteer Coordination (Recruitment, vetting and placement of volunteers)

As with previous years, our trustees and executive committee did not draw an income from the organisation. The 'head-office', although it continued to be based in London, saw a transition to working remotely during the various lockdown periods.

There were some minor costs to staff to support the provision of adequate phone and computer equipment (where necessary). Our principle is to maintain low costs for IT equipment by using donated or refurbished stock.

The UK office space continued to be run using minimal cost at the home residence of the chair. To help further reduce this, the cost was shared with 'Hayati Lifecare Ltd' and 'Zaytoun London LBG', both companies where Dr S. Mahroof-Shaffi is also a director.

Reserves

We hold the “reserve” needed for three months of operations in a separate account. The finances were critically low just before the fire in Moria in September 2020. Our active presence on the ground during the crisis of the fire and subsequent need for care for those who were homeless saw a significant income towards the end of 2020, which continued to facilitate our activities in 2021.

REFERENCE AND ADMINISTRATION DETAILS

Kitrinos Healthcare
Registered Charity No.
1172586 Company number
10128244 (LBG)

29 Charnwood Avenue
Merton Park,
London SW19 3EJ

The trustees and officers who served during the fiscal period (January 2020- December 2021) are as follows:

1. Dr. Siyana Mahroof-Shaffi
2. Dr. Asif Ali
3. Mrs. Elenaki Gogou
4. Ms. Sabin Qureshi (resigned April 2021)
5. Dr. Paul Hart (resigned June 2021)
6. Ms Anna Shraga (resigned June 2021)
7. Ms. Helen Zahos (resigned July 2021)
8. Dr. Chris Harkensee (resigned Aug 2021)
9. Mr. Alexandr Dimitriou (resigned Sept 2021)

Advisors to the Board (Pro-Bono)

- Dr Nikki Salt and Dr Roger Schofield (Medical)
- Ms Adebola Adenike (Legal)
- Ms Michelle De Souza (Finance)

Structure, Governance and Governing Document

Kitrinos Healthcare is a registered UK charity. The governing document is the constitution document dated April 2017.

Governing documents

Recruitment and appointment of trustees

A number of trustees were recruited in 2020 when the board was down to two members only (minimum quorum). This coincided with the onset of the COVID-19 Pandemic and it was refreshing to receive the input of a number of talented individuals particularly in key areas like governance and fiscal planning.

As part of our governance we continue to have the additional following policies:

Volunteering Policy

Trustee Recruitment Policy Staff

Code of Conduct Outreach Visit Code

of Conduct

Counter Terrorism and Anti Money Laundering Policy

GDPR privacy policy

Risk Management Policy Financial

Management Policy

Safeguarding Children, Young People and Vulnerable Adults Policy

Reserves Policy

Organisational structure

Once appointed, the board of trustees, under the leadership of the current chair, met quarterly to review operations and processes. In fact, during 2021, as operations were significantly impacted by the previous year, the board met almost fortnightly. This was supported by a voluntary middle management role who remotely tried to coordinate communications between the field and the UK offices. The UK-based head office is supported by a contracted core administrative team. Until May 2021, the field team was supervised by a ground operations manager and was supported this year by a small team of administrative assistants (in the various locations that the teams worked in).

As the lockdowns started to ease, the intensity of managerial support required to be given by the trustees became untenable. The decision was made early in the year to recruit for the first time in the history of the organisation a qualified 'Managing Director of Operations' to support the more executive roles in the field. This role came at a high cost to the organisation.

Description of the charity

Trustees

The board of trustees are responsible for the general control and management of the charity. The trustees gave their time freely and received no remuneration or other financial benefits. The chair, in particular, continues to undertake the role of chief executive officer on a voluntary basis. In addition, to help keep the various stream of activities at board level manageable- subcommittees were made as follows with their respective leads (whilst they remained in role):

1. Finance - Ms Anna Shraga
2. Legal and Governance - Sabin Qureshi / Dr Chris Harkensee
3. Medical Directorate - Dr Chris Harkensee
4. Human Resources - Ms Helen Zahos

To keep costs manageable, the charity continues to be run from home-based offices as the small administrative team continues to work remotely.

During 2021 the trustees met together quarterly (and often fortnightly for critical decision making) and were responsible for all decisions taken in relation to supporting the senior management team (consisting of Operations Director, Staff and Volunteers) and all the activities provided by the charity.

Volunteers

With over a thousand registered volunteers for the charity, the bulk of the clinical work continues to be undertaken by them. Several have now worked on a voluntary basis repeatedly for the charity, some coming as often as four consecutive visits. In addition to the vital clinical support, they also often generously bring donations to support the operations on the ground.

Incentive Worker Scheme

We are one of the few organisations helping to empower and rebuild the local community by recruiting them as support staff within the clinic to help with logistics, interpreter services, social services and even senior-level coordination. They are all grateful for the opportunity and demonstrate enthusiasm, dedication and a willingness to learn and improve themselves. They are now part of the core support network, which keeps the clinic running smoothly.

ACTIVITIES AND ACHIEVEMENTS

Kitrinos Healthcare Greece continued to be active on the ground in Lesvos in 2021, providing medical care and psychosocial support to our beneficiaries in Camp Moria. We deal with a wide range of medical cases and try to treat the majority of our patients in-house in our clinics, avoiding unnecessary transfers to the already overburdened local hospitals. This was particularly beneficial during the COVID19 Pandemic. In Greece similarly to the UK, all routine health clinics, particularly in secondary care, were 'paused'. This caused even greater unmet health needs amongst the refugee population.

We have worked in multiple locations across Greece, and currently are in Lesvos, Athens and Chios island where we offer collaborative care with Santa-Maria Humanitario (SMH).

The team provides the following services:

Primary healthcare

- Emergency Care
- Dermatological and Scabies Management
- Antenatal care, contraception and birth planning
- Psychological first aid and secondary trauma
- Triage and referral
- Transportation services for high-risk patients
- Health education workshops



Public Benefit Statement:

The main purpose of our charity is to prevent sickness and promote health. This was initially set up as a primary health care service. In the past, we have been able to diversify this to incorporate innovations such as Trauma Tapping Technique(TTT), and 'Sew & Knit' to significantly improve the beneficiary experience.

The electronic medical records were particularly revolutionary as they helped clinicians to keep an audit trail for patient care and avoid prescribing medication that had previously caused unwanted reactions. Similar to previous years,our data facilitated the identification of 650 vulnerable patients who, together with their families, were facilitated for urgent medical evacuation at the onset of the COVID-19 Pandemic. Similarly, we were able to identify and treat thousands of cases of scabies (a highly contagious skin disease), bringing numbers down to single digits.

As the European Refugee Crisis continues in Greece and support from the local healthcare infrastructure is often challenged or unavailable, charities like ours are able to see, treat and continue to provide free medication to the vulnerable population.

Approved by order of the board of trustees on.....30/12/2022.....and signed on its behalf by:

Dr S Mahroof-Shaffi

Independent Examiner's Report to the Trustees of Kitrinos Healthcare Ltd

Independent examiner's report to the trustees of Kitrinos Healthcare Charity

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

I 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



N Singh
40 Newland
Avenue
Bishops Stortford
CM23 2GL

Date: 30/12/2022

Kitrinos Healthcare Ltd

Statement of Financial Activities for the Year Ended 31 Dec
2021

		Unrestricted fund	Restricted funds	12 months period ended 31.12.21 Total funds £	12 months period ended 31.12.20 Total funds £
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	37,805	91,624	129,429	542,071
Donation in kind		-	-	-	113,090
Total		<u>37,805</u>	<u>91,624</u>	<u>129,429</u>	<u>655,161</u>
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	3				
Charitable activity		222,354	91,910	314,264	364,654
Other Operational expenses		-	-	-	113,090
Total		<u>222,354</u>	<u>91,910</u>	<u>314,264</u>	<u>477,744</u>
NET INCOME		(184,549)	(286)	(184,835)	177,417
or					
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>195,783</u>	<u>720</u>	<u>196,503</u>	<u>19,086</u>
TOTAL FUNDS CARRIED FORWARD		<u>11,234</u>	<u>434</u>	<u>11,668</u>	<u>196,503</u>

Balance Sheet At 31 Dec 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Debtors	6	-	-	-	-
Cash in hand		18,063	434	18,496	202,775
		<u>18,063</u>	<u>434</u>	<u>18,496</u>	<u>202,775</u>
CREDITORS					
Amounts falling due within one year	7	(6,828)	-	(6,828)	(6,272)
NET CURRENT ASSETS		<u>11,234</u>	<u>434</u>	<u>11,668</u>	<u>196,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
NET ASSETS		<u>11,234</u>	<u>434</u>	<u>11,668</u>	<u>196,503</u>
FUNDS					
Unrestricted funds	9			11,234	195,783
Restricted funds				434	720
TOTAL FUNDS				<u>11,668</u>	<u>196,503</u>

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts 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 accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

S. Mahroof-Shaffi

Dr S Mahroof-Shaffi

Date: 30/12/2022

**1 ACCOUNTING
POLICIES**

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied, and proportionate to the circumstances is:

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

For the 12 months period ended 31.12.2021, included in donations and legacies are grants totaling £30,082.54 (Dec 2020: £115,244).

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Total
	£	£	£
Charitable activity	91,910	222,354	314,264

4. SUPPORT COSTS

	Management £	Information technology £	Other £	Totals £
Charitable activity	219,712	758	1,884	222,354

All of the support costs are met from the unrestricted funds.

Support costs, included in the above, are as follows:

Management

	12 months period ended 31.12.21 £	12 months period ended 31.12.20 £
Support costs	219,712	57,022

Information technology

	£	£
IT	758	329

Other

	£	£
Governance costs	1,884	14,046

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	270,820	271,251	542,071
Donation in kind	113,090	-	113,090
Total	383,910	271,251	655,161
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Charitable activity	93,787	270,867	364,654
Other operational activities	113,090	-	113,090
Total	206,877	270,867	477,744
NET INCOME/(EXPENDITURE)	177,033	384	177,417
Transfers between funds	-	-	-
Net movement in funds	177,033	384	177,417
RECONCILIATION OF FUNDS			
Total funds brought forward	18,750	336	19,086
TOTAL FUNDS CARRIED FORWARD	195,783	720	196,503

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	5,628	5,162
Accrued expenses	1,200	1,110
	<u>6,828</u>	<u>6,272</u>

8. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	12 months period ended 31.12.21
	£	£	£
Unrestricted funds			
General fund	195,783	(184,549)	11,234
Restricted funds			
Medical Operations	-	3,141	3,141
Women's Centre	-	(345)	(345)
Family Community Centre rental	-	-	-
Fire in Moria Refugee Camp	(2,798)	-	(2,798)
Fitrana & Ramadan Food	(1,160)	-	(1,160)
Charity Conference 28 Feb 2020	37	-	37
Covid-19 Crisis Care for Refugees	1,057	-	1,057
Help Refugees Get Through the Winter	(173)	-	(173)
Zakat	4,005	(3,082)	923
Food & Nutrition	80	-	80
Sew & Knit	5	-	5
Qurbani Appeal	(210)	-	(210)
Abaya Aid	469	-	469
Eid for Refugee Kids in Greece	(592)	-	(592)
TOTAL FUNDS	<u>196,503</u>	<u>(184,835)</u>	<u>11,668</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,805	(222,354)	(184,549)
Restricted funds			
Medical Operations	51,608	(48,467)	3,141
Women's Centre	25,000	(25,345)	(345)
Family Community Centre rental	7,205	(7,205)	-
Zakat	7,811	(10,893)	(3,082)
TOTAL FUNDS	129,429	(314,264)	(184,835)

Comparatives for movement in funds

	At 1.01.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted Funds				
General fund	18,750	177,033	-	195,783
Restricted funds				
Fire in Moria Refugee Camp	-	(2,798)	-	(2,798)
Fitrana & Ramadan Food	(2,591)	1,431	-	(1,160)
Charity Conference 28 Feb 2020	-	37	-	37
Covid-19 Crisis Care for Refugees	-	1,057	-	1,057
Help Refugees Get Through the Winter	44	(217)	-	(173)
Zakat	1,707	2,298	-	4,005
Food & Nutrition	80	-	-	80
Sew & Knit	5	-	-	5
Qurbani Appeal	(210)	-	-	(210)
Abaya Aid	469	-	-	469
Eid for Refugee Kids in Greece	831	(1,424)	-	(593)
	336	384	-	720
TOTAL FUNDS	19,086	177,417	-	196,503

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	383,910	(206,877)	177,033
Restricted funds			
Fire in Moria Refugee Camp	190,745	(193,542)	(2,797)
Fitrana & Ramadan Food	11,038	(9,606)	1,432
Charity Conference 28 Feb 2020	2,941	(2,905)	36
Covid-19 Crisis Care for Refugees	39,719	(38,663)	1,056
Help Refugees Get Through the Winter	9,908	(10,125)	(217)
Zakat	16,900	(14,602)	2,298
Eid for Refugee Kids in Greece	-	(1,424)	(1,424)
	271,251	(270,867)	384
TOTAL FUNDS	655,161	(477,744)	177,417

9. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging/(crediting)	12 months period ended 31.12.21	12 months period ended 31.12.20
	£	£
Accountancy fees	1,440	1,710
Independent examiner fees	-	300
	1,440	2,010

10. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustees received remuneration in relation to their roles as trustees of the charity.

11. PURPOSE OF RESTRICTED FUNDS

Medical Operations

Funds used for providing healthcare services

Women's Centre

Most of the funds raised for this project were to cover the rent of a large warehouse space. This space was set up with donated showers, washing machines and banks of clothing, which supported our main clinical responsibility in the camp, helping to eradicate the outbreak of scabies.

Zakat

Funds distributed within the criteria of zakat

Kitrinos Healthcare Ltd

Detailed Statement of Financial Activities for the 12 month Period Ended
31 December 2021

	12 months period ended 31.12.21 £	12 months period ended 31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	99,347	426,826
Grants	30,083	115,245
Donation in kind	-	113,090
	<u>129,429</u>	<u>655,161</u>
Donations and legacies		
Fundraising events	-	-
	<u>129,429</u>	<u>655,161</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising events	-	-
Charitable activities		
Cost of direct charitable activity	91,910	293,257
Other operational expenses	-	113,090
Support costs		
Management		
Support costs	219,712	57,022
Information technology		
IT	758	329
Other		
Governance costs	1,884	14,046
	<u>314,264</u>	<u>477,744</u>
Total resources expended		
Net income	<u>(184,835)</u>	<u>177,417</u>

This page does not form part of the statutory financial statements

KITRINOS HEALTHCARE

England & Wales - Charity number 1172586

Accounts

REGISTERED COMPANY NUMBER: 10128244 (England and Wales)
REGISTERED CHARITY NUMBER: 1172586

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020 for
Kitrinos Healthcare Ltd

Kitrinos Healthcare Ltd

Contents of the Financial Statements for
the Year Ended 31 Dec 2020

	Page
Report of the Trustees	3-12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 21
Detailed Statement of Financial Activities	22

Kitrinos Healthcare Ltd
Report of the Trustees
for the Year Ended 31 December 2020

The trustees herewith present their report with the financial statements of the charity for the 12 month period ended 31 December 2020.

Mission

The main objective of Kitrinos Healthcare is to provide the relief of sickness and to preserve health; physical as well as mental health, amongst refugees anywhere in the world. We aim to provide high-quality primary healthcare services, psychosocial and holistic support to refugees, without discrimination.

Introduction

At the beginning of 2020, the camp built for 3000, had at its peak had nearly 25,000 refugees living in 2 square kilometers of land. By the onset of the COVID19 Pandemic in March, this was still 600% over capacity. We made a statement to urgently evacuate refugees especially as neighbouring Italy went into a deep lockdown.

Towards the end of the previous year, thousands continued to arrive escaping from a diverse range of countries Syria, Yemen, Afghanistan, Somalia and the Democratic Republic of Congo. This mess of makeshift tents and iso-boxes, scattered amongst an expanded 2 square kilometres of olive grove farms, became home to all including 8,000 children and unaccompanied minors. Everyone in the densely populated camp competed for basics like food, running water, showers and toilets (about 70 to share each facility- Moria Camp Data).

Special circumstances

As trustees we were forced to consider unprecedented budgeting measures such as hiring longer term clinical staff where we were no longer able to rely on pro-bono clinical volunteers. This was compounded by the lack of a substantial income paid as a 'service fee' by the volunteers when staying at the volunteer accommodation provided by the organisation (In the previous year this was just under £25k). This introduction outlines the particular change in financial strategy and budgeting that was needed to overcome major challenges during this period.

Attacks on Volunteers

The first calamity of this year was the fascist attacks targeting NGO staff and volunteers on the 1st March 2020. The allegation was that we were responsible for the large influx of migrants across the local sea. Almost 90% of our volunteer doctors, nurses, paramedics and pharmacists fled straight to the airport and away on the first flight off the island. Long-term partners over the last three years, US-based 'Medglobal', formally evacuated their volunteers and were unable to supply us with further staff for the rest of the year.

The Pandemic Travel Restrictions

There were significant additional costs such as the provision of additional quarantine accommodation for those few volunteers who were prepared to travel and work with us. During the 'lockdown period' public transportation services such as the local bus service to the camps were halted. This meant that we were required to provide additional transport in the form of hired cars

which was further limited to two passengers per car (down from the usual four). Due to the limited number of volunteers; we partnered with the other medical providers: MSF, Boat Refugee Foundation (BRF), and Medical Volunteers International (MVI) to provide comprehensive services whilst implementing our COVID19 preparedness strategy which was the result of a collaborative network between Greek public health services (EODY), UNCHR and all other medical and non-medical actors. A number of other significant partnerships enabled us to secure additional funding.

Covid19 Cases in the Camp

Once Covid-19 finally arrived in the camp at the beginning of September 2020, the number of cases and positive lateral flow tests exploded exponentially. From the knowledge that the people had they were triggered by the high fatality rate of this disease. This was understandable given the lack of sanitation and overcrowding in the camp.

The Camp Fire

Our team was involved with the identification and evacuation of newly confirmed cases of COVID19. As those identified were being transported in an ambulance to the purpose-built isolation facilities a small mob started attacking our team of doctors and volunteers. They ran away while having stones thrown at them. With hindsight, there may have been fearfulness on the people's part of being ostracised or 'locked away' similar to a leprosy commune historically. That night the great fire took place and we were forced to help with the evacuation of those we cared for including some of our interpreter team who still lived in the camp.

Financial Review

It has been another year of operating on a tight budget, with no real sustainable funding sources such as governmental or other significant grants. For the last two years, we have relied largely on **public donations** (through events, educational conferences, volunteer fundraising and various online crowdfunding appeals). We have also had several successful **partnerships** with other worldwide organizations who have supported us by providing volunteers and small grants to fund certain aspects of our work. We are grateful for the grants supplied by other organisations to a total value of just over £115,245 which supported the infrastructure.

Our decision-making and allocation of funds are done in line with our mission of supporting the health and wellbeing of the target refugee population.

- **Financial accountability:** A professional accountant was instructed to help us develop our financial systems. Our first two years of independently reviewed accounts are available on our website.
- **Legal accountability:** We have a constitution document and written policies and procedures in place.
- **Donor Accountability:** written updates & monthly newsletters are disseminated to our subscribers and donors through email and social media channels such as Facebook and Instagram.

During the financial period to 31 Dec 2020, the charity had a total income of **£655,161**. This was an increase of 357% (**£512,091**) compared to the previous year when our total income was £143,070.

Principle Funding Sources

Crowdfunding and Gift Aid

The largest source **£271,250 (41%)** of our income this year was raised through crowdfunding using platforms such as **Charity Checkout and Total Giving**, where low or no fees are charged, and gift aid is claimed on our behalf. This year gift aid claimed amounted to an income of **£25,168 (3.84%)** which contributed to our UK administrative costs allowing a 100% donation policy for operations in Greece.

Volunteer Donations

As suspected this was significantly less in terms of individual donations as compared to the previous year, as we had far less numbers of volunteers in total over the year. However, all volunteers (both past and present) reached out to both friends and family who in turn contributed to multiple to the main crowdfunded appeals such as the 'COVID-19 CRISIS' and 'THE MORIA FIRE' when we made operational losses.

Restricted Funding 2020

The following describes details of income and expenses related to restricted funding during this fiscal period. Restricted funding in this financial year, in this fiscal period, were largely spent for the purpose they were raised. They were allocated for the following projects:

Relief for Fire in Moria Refugee Camp

Money raised: £190,745 Money spent: £193,542

Fitrana & Ramadan Food

Money raised: £11,038 Money spent: £9,606

Charity Conference 28 Feb 2020

Money raised: £2,941 Money spent: £2,905

Covid-19 Crisis Care for Refugees

Money raised: £39,719 Money spent: £38,663

Help Refugees Get Through the Winter

Money raised: £9,908 Money spent: £10,125

Zakat

Money raised: £16,900 Money spent: £14,602

Zakat is a form of specific charitable giving regulated in accordance with the tenets of the Qur'an (Chapter 9: Verse 60). We distributed zakat mainly in the form of cash (on average €50 per family of up to five and €100 for families of up to 8 children) to:

- the women traveling with children
- the destitute (e.g. disabled or chronically sick patients – particularly those with cancer)

Eid for Refugee kids

Money raised: £0 Money spent: £1,424

We supplied kids' treats for Eid

General Expenses

Operations Greece

During 2020 Kitrinos Healthcare was fortunate to be able to provide clinical services by a dedicated team of long-term clinicians in a number of settings:

1. Acute and chronic paediatric conditions (Jan 2020 to May 2021) with MSF just outside the main camp.

2. Camp Moria primary, chronic and emergency care (day shift) clinic (6 days per week until the fire)
3. Point of care ultrasonography
4. Triage services - and in particular identifying those who needed to be fast-tracked for COVID testing.
5. 24 hours clinical responsibility for the isolation facilities built by MSF
6. Implementation of the making of reusable masks and distribution with 1 litre of hand gel with the help of team humanity to every family living in Moria at the time (approximately 20,000 pieces) when government stock appeared depleted.
7. Medical advocacy and campaigning for better intervention by the local government as well as UNHCR to a implement COVID preparedness strategy.
8. Tapuat Women and Children's Centre (2 x weekly clinic followed by daily after the fire)

These clinical services continued to be supported with approximately twenty interpreters, a field coordinator, and a logistician and a Greek speaking administrator. In addition to this as mentioned in the introduction, due to the sparsity of volunteer clinicians as well pandemic proportion travel restrictions, about 85% of the clinicians during this period also received support with travel, housing and a small stipend. These funds were specifically sort after and a number of kind sponsors who wish to remain anonymous were identified for the financial support of these clinicians.

Additional income/ in-kind donations

Direct cash support in the field for pharmaceutical items and in kind-donations (ultrasound machines) were received in the field through the kind generosity of ***Dr Christof Zensen and his organisation Solingen-Hilft*** to the total value of over 125,000 Euros (approximately £113,090). This is the third year of our partnership following regular visits and validation of our work in the field. A number of other sources supplied us with regular PPE, donations of medicines and clothing (in particular for scabies treatment) and even washing machines.

UK

In 2020, our UK administrative staffing costs were just over 10% of our total expenditure. These included:

1. UK Operations Manager (final quarter only)
2. Finance officer
3. Communications Officer (Social media, website and weekly updates)
4. Volunteer Coordination (Recruitment, vetting and placement of volunteers)

As with previous years- our trustees and executive committee do not take a regular income from the organisation. The 'head-office' although continues to be based in our South London address, saw a transition to working remotely. There were some small additional costs with supplying adequate phone and computer equipment in order for the team to continue their work without attending in person the usual office space. Our principle of keeping as much of the new equipment to donated or refurbished stock was maintained, to keep costs low.

Reserves

We hold the “reserve” needed for three months of operations in a separate account. The finances were critically low just before the fire in Moria and we needed to use our reserves. Our active presence on the ground during the crisis of the fire and subsequent need of care for those who were now homeless saw a significant income which has continue facilitate our activities in 2021.

REFERENCE AND ADMINISTRATION DETAILS

Kitrinos Healthcare
Registered Charity No. 1172586
Company number 10128244 (LBG)
29 Charnwood Avenue
Merton Park,
London SW19 3EJ

The trustees and officers serving since the start of the period are as follows:

1. Siyana Mahroof-Shaffi
2. Helen Zahos
3. Markos Alexandr Dimitriou
4. Christian Harkensee
5. Asif Ali
6. Anna Shraga

Resigned Trustees:

- Sanam Mallick (resigned December 2020)
- Sabin Kaussar Qureshi (resigned April 2021)
- Paul Hart (resigned June 2021)

Advisors to the Board

- Dr Nikki Salt and Dr Roger Schofield (Medical Advisors)

Structure, Governance and Governing document

Kitrinos Healthcare is a company limited by guarantee and registered as an incorporated charity (CIO). The governing document is the constitution document dated April 2017.

Governing documents

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

1. 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 Kitrinos Healthcare.
2. Specific attributes which are essential to our organization are the shared values and in particular, the services provided for refugees regardless of race, religion, or other beliefs or characteristics.

As part of our governance we continue to have the additional following policies:

Volunteering Policy

Trustee Recruitment Policy Staff Code of

Conduct Outreach Visit Code of Conduct

Counter Terrorism and Anti Money Laundering Policy GDPR

privacy policy

Risk Management Policy Financial

Management Policy

Safeguarding Children, Young People and Vulnerable Adults Policy

Reserves Policy

Organisational structure

Once appointed, the board of trustees under the leadership of the current chair meet quarterly to review operations and processes. The UK head office is supported by a small core administrative team in the UK who are responsible for:

1. General Office Administration
2. Volunteer recruitment and processing
3. Communications
4. Website and information technology
5. Finance and Book-keeping.

The field team is supervised by a ground operations manager, supported this year by an administrative assistant and at least 10 interpreters of various languages (eg Arabic, Farsi, French Lingala, Somali and Qurdish) to support the multilingual population in our current location. They all sign a code of conduct and receive a small stipend (€150-€300 per month).

Description of the charity

Trustees

The board of trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The chair, in particular, continues to undertake the roles of chief executive officer and medical director on an honorary basis. To keep costs manageable- the charity continues to be run from a home-based office. Given that during this extraordinary year the small team were forced to work remotely.

The trustees meet together quarterly and are responsible for all decisions taken in relation to support the senior management team (consisting of staff and volunteers) and the activities provided by the charity.

Volunteers

With over a thousand registered volunteers for the charity, the bulk of the clinical work continues to be undertaken by them. Several have now worked on a voluntary basis repeatedly for the charity some coming as often as four consecutive visits. In addition to the vital clinical support they also often generously bring donations to support the operations on the ground.

Incentive worker scheme

We are one of the few organisations helping to empower and rebuild the local community by recruiting members of them as support staff within the clinic to help with logistics, interpreter services, social services and even senior level coordination. All of whom are grateful for the opportunity and demonstrate enthusiasm, dedication and a willingness to learn and improve themselves. They are now part of the core support network which keeps the clinic running smoothly.

ACTIVITIES AND ACHIEVEMENTS

Kitrinos Healthcare Greece continued to be active on the ground in Lesvos in 2020 providing medical care and psychosocial support to our beneficiaries in Camp Moria. We deal with a wide range of medical cases and try to treat the majority of our patients in-house in our clinics, avoiding unnecessary transfers to the already overburdened local hospitals. This was particularly beneficial during the COVID19 Pandemic. In Greece similarly to the UK, all routine health clinics particularly in secondary care were 'paused'. This caused even greater unmet health needs amongst the refugee population.

We have worked in multiple locations across Greece, and currently are in Lesvos, Athens and Chios island where we offer collaborative care with Santa-Maria Humanitario (SMH).

The team provides the following services:

Primary healthcare

- Emergency Care
- Dermatological and Scabies Management
- Antenatal care, contraception and birth planning
- Psychological first aid and secondary trauma
- Triage and referral
- Transportation services for high-risk patients
- Chronic disease management and provision of free medication
- Cancer care (Palliative & supportive healthcare and advocacy services)
- Health Education workshops

Public Benefit Statement:

The main purpose of our charity is to prevent sickness and promote health. This was initially set up in a traditional model of a primary health care service. In the past, have been able to diversify this to incorporate innovations such as Trauma Tapping Technique-‘TTT’, exercise and ‘sew & knit’ to significantly improve the beneficiary experience.

The electronic medical records were particularly revolutionary as it helped clinicians to keep an audit trail for patient care and avoid prescribing medication that had previously caused unwanted reactions. Similar to previous years- our data facilitated the identification of 650 vulnerable patients who together with their families were facilitated for urgent medical evacuation at the onset of the COVID19 Pandemic. Similarly, we were able to identify and treat thousands of cases of scabies (a highly contagious skin disease) bringing numbers down to single digits.

As the European Refugee Crisis continues in Greece and support from the local healthcare infrastructure is often challenged or unavailable - charities like ours are able to see, treat and continue to provide free medication to the vulnerable population.

Approved by order of the board of trustees on...29th September 2021...and signed on its behalf by:



Dr S Mahroof-Shaffi
September 2021

Independent Examiner's Report to the Trustees of
Kitrinos Healthcare Ltd

Independent examiner's report to the trustees of Kitrinos Healthcare Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself 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, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England & Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

I 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



S Issadeen
1 Tylecroft Road
London
SW16 4BL

Date: 29th September 2021

Statement of Financial Activities for the Year Ended 31 Dec 2020

		Unrestricted	Restricted	12 months period ended 31.12.20	8 months period ended 31.12.19
	Notes	fund	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	270,820	271,251	542,071	143,070
Donations in kind		113,090	-	113,090	-
Total		383,910	271,251	655,161	143,070
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	3				
Charitable activity		93,787	270,867	364,654	142,603
Medical equipment & supplies		113,090	-	113,090	-
Total		206,877	270,867	477,744	142,603
NET INCOME		177,033	384	177,417	467
RECONCILIATION OF FUNDS					
Total funds brought forward		18,750	336	19,086	18,619
TOTAL FUNDS CARRIED FORWARD		195,783	720	196,503	19,086

Kitrinos Healthcare Ltd

Balance Sheet At 31 Dec 2020

			31.12.20	31.12.19
	Notes	Unrestricted fund £	Restricted funds £	Total funds £
CURRENT ASSETS				
Debtors	6	-	-	-
Cash in hand		202,055	720	202,775
		<u>202,055</u>	<u>720</u>	<u>202,775</u>
CREDITORS				
Amounts falling due within one year	7	(6,272)	-	(6,272)
NET CURRENT ASSETS		<u>195,783</u>	<u>720</u>	<u>196,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
NET ASSETS		<u>195,783</u>	<u>720</u>	<u>196,503</u>
FUNDS				
Unrestricted funds	9			195,783
Restricted funds				720
TOTAL FUNDS				<u>196,503</u>

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts 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 accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statement were approved and authorised for issue by the Board and signed on its behalf by:

S. Mahroof - Shaffi

.....
Dr S Mahroof-Shaffi

Date: 29th September 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities. The basis for apportionment, which is consistently applied, and proportionate to the circumstances is:

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

For the 12 months period ended 31.12.2020, included in donations and legacies are grants totaling £115,244 (Dec 2019: £13,574).

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Total
	£	£	£
Charitable activity	406,347	71,397	477,744

4. SUPPORT COSTS

	Management £	Information technology £	Other £	Total £
Charitable activity	57,022	329	14,046	71,397

All of the support costs are met from the unrestricted funds.
Support costs, included in the above, are as follows:

	12 month period ended 31.12.20 £	8 month period ended 31.12.19 £
Management		
Support costs	57,022	27,021
Information technology		
IT	329	827
Other		
Governance costs	14,046	5,446

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	115,461	27,609	143,070
Other trading activities	-	-	-
Total	115,461	27,609	143,070
EXPENDITURE ON			
Raising funds	-	-	-
Charitable activities			
Charitable activity in Greece	112,285	30,318	142,603
Total	112,285	30,318	142,603
NET INCOME/(EXPENDITURE)	3,176	(2,709)	467
Transfers between funds	-	-	-
Net movement in funds	3,176	(2,709)	467
RECONCILIATION OF FUNDS			
Total funds brought forward	15,574	3,045	18,619
TOTAL FUNDS CARRIED FORWARD	18,750	336	19,086

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other debtors	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Bank loans and overdrafts (see note 8)	-	-
Other creditors	5,162	13,000
Accrued expenses	1,110	1,200
	<u>6,272</u>	<u>14,200</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.12.20	31.12.19
	£	£
Amounts falling due within one year on demand:		
Credit Card	-	-

9. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	12 months period ended 31.12.20
	£	£	£
Unrestricted funds			
General fund	18,750	177,033	195,783
Restricted funds			
Fire in Moria Refugee Camp	-	(2,798)	(2,798)
Fitrana & Ramadan Food	(2,591)	1,431	(1,160)
Charity Conference 28 Feb 2020	-	37	37
Covid-19 Crisis Care for Refugees	-	1,057	1,057
Help Refugees Get Through the Winter	44	(217)	(173)
Zakat	1,707	2,298	4,005
Food & Nutrition	80	-	80
Sew & Knit	5	-	5
Qurbani Appeal	(210)	-	(210)
Abaya Aid	469	-	469
Eid for Refugee Kids in Greece	831	(1,424)	(592)
	<u>336</u>	<u>384</u>	<u>720</u>
TOTAL FUNDS	<u>19,086</u>	<u>177,417</u>	<u>196,503</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	383,910	(206,877)	177,033
Restricted funds			
Fire in Moria Refugee Camp	190,745	(193,542)	(2,798)
Fitrana & Ramadan Food	11,038	(9,606)	1,431
Charity Conference 28 Feb 2020	2,941	(2,905)	37
Covid-19 Crisis Care for Refugees	39,719	(38,663)	1,057
Help Refugees Get Through the Winter	9,908	(10,125)	(217)
Zakat	16,900	(14,602)	2,298
Food & Nutrition	-	-	-
Sew & Knit	-	-	-
Qurbani Appeal	-	-	-
Abaya Aid	-	-	-
Eid for Refugee Kids in Greece	-	(1,424)	(1,424)
TOTAL FUNDS	655,161	(477,744)	177,417

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted Funds				
General fund	15,574	3,176	-	18,750
Restricted funds				
Fitrana & Ramadan Food	-	(2,591)	-	(2,591)
Food & Nutrition	-	80	-	80
Zakat	2,174	(467)	-	1,707
Sew & Knit	135	(130)	-	5
Qurbani Appeal	-	(210)	-	(210)
Abaya Aid	-	469	-	469
Help Refugees Get Through the Winter	90	(46)	-	44
Eid for Refugee Kids in Greece	646	185	-	831
	3,045	(2,709)	-	336
TOTAL FUNDS	18,619	467	-	19,086

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,461	(112,285)	3,176
Restricted funds			
Fitrana & Ramadan Food	17,788	(20,379)	(2,591)
Food & Nutrition	80	-	80
Zakat	5,409	(5,876)	(467)
Sew & Knit	-	(130)	(130)
Qurbani Appeal	180	(390)	(210)
Abaya Aid	914	(445)	469
Help Refugees Get Through the Winter	2,867	(2,913)	(46)
Eid for Refugee Kids in Greece	370	(185)	185
	<u>27,608</u>	<u>(30,318)</u>	<u>(2,710)</u>
TOTAL FUNDS	<u>143,070</u>	<u>(142,603)</u>	<u>467</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging/(crediting)	12 month period ended 31.12.20 £	8 month period ended 31.12.19 £
Accountancy fees	1,710	900
Independent examiner fees	300	300
	<u>2,010</u>	<u>1,200</u>

11. TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustees received remuneration in relation to their roles as trustees of the charity.

As part of the Fitrana & Ramadan project for year ended December 2019, Mejdoul dates worth £10,500 were purchased by the charity from Zaytoun London LBG Ltd. for distribution to refugees, which was unpaid at the end of December 2019. Payment of £10,500 was made during the year ended 31 December 2020. Dr Siyana Mahroof who is a trustee is also a Director of Zaytoun London LBG Ltd.

During the year ended December 2020, a director loan repayment of £1,000 was made by the charity.

Other amounts totalling £1,521 were reimbursed in relation to other costs incurred for the running of the charity.

12. PURPOSE OF RESTRICTED FUNDS

Fire in Moria Refugee Camp

This devastating event resulted in significant losses- mostly in terms of the clinic space we had contributed to in terms of renovations (such as waterproofing for the roof/ fans, additional supplies and COVID19 protective measures including PPE, stocks of medicines, and high-value equipment including a portable ultrasound scanner and an AED). A number of previously donated computers for use were stored in a locked office attached to the clinic, which were also never recovered. In addition to the fire there was also evidence of looting on-site and nothing of value other than two safes storing special medication were removed from the rubble.

Amongst the costs for the year were urgent servicing that needed to be made to the ambulance in order that it could support with mobile services for the population of refugees who ended up scattered throughout the island. Unfortunately this vehicle (value of about €8,000 was stolen from us in a separate incident). Although it was not replaced - there were higher transportation costs to transport the mobile teams via rental cars.

Charity Conference 28 Feb 2020

A small but reasonably well-received event hosting about 65 participants in two sessions split over a day. A limited amount of sponsorship was received to cover the rental of the university premises where this was held and the ticket sales helped us to almost break even on other costs such as catering. All the speakers donated their time pro-bono.

Covid-19 Crisis Care for Refugees

Much of this was outlined, presented, and accepted by a number of parties including the UN secretary-general based in Athens.

Food & Nutrition

Provision of food and nutrition

Zakat

Funds distributed within the criteria of zakat

Fitrana & Ramadan Food

Provision of Food with the criteria of Fitrana during Ramadan period

Abaya Aid

Provision of modest Islamic clothing

Help Refugees get through the Winter

Provision of warm clothing, blankets and heaters

Sew & Knit

Provision of sewing and knitting activities

Qurbani

Provision of Qurbani meat during Eid

Eid for Refugee Kids in Greece

Provision of food and toys

Kitrinos Healthcare Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 Dec 2020

Detailed Statement of Financial Activities for the Year End
31 December 2020

	12 months period ended 31.12.20 £	8 months period ended 31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	426,826	129,495
Grants	115,245	13,574
Donation in kind	113,090	-
	<u>655,161</u>	<u>143,070</u>
Donations and legacies		
Fundraising events	-	-
	<u>-</u>	<u>-</u>
Total incoming resources	655,161	143,070
EXPENDITURE		
Raising donations and legacies		
Fundraising events	-	-
Charitable activities		
Cost of direct charitable activity	293,257	109,309
Medical equipment & supplies	113,090	-
Support costs		
Management		
Support costs	57,022	27,021
Information technology		
IT	329	827
Other		
Governance costs	14,046	5,446
	<u>477,744</u>	<u>142,603</u>
Total resources expended	477,744	142,603
Net income	<u>177,417</u>	<u>467</u>

This page does not form part of the statutory financial statements