

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

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

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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		214	-	214	74,179
EXPENDITURE ON					
Raising funds		-	-	-	-
Charitable activities	3				
Charitable activity		37,426	-	37,426	88,318
Equipment		-	-	-	-
Total		37,426	-	37,426	88,318
NET INCOME/(EXPENDITURE)		(37,213)	-	(37,213)	(14,139)
Transfers between funds		(3,285)	3,285	-	-
Net movement in funds		(40,498)	3,285	(37,213)	(14,139)
RECONCILIATION OF FUNDS					
Total funds brought forward		814	(3,285)	(2,471)	11,668
TOTAL FUNDS CARRIED FORWARD		(39,684)	-	(39,684)	(2,471)

Balance Sheet At 31 Dec 2023

			31.12.23	31.12.22
		Unrestrict ed fund	Restrict ed funds	Total funds
	Notes	£	£	£
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				
	9			
Unrestricted funds			(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 £	Totals £
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>

Notes to the Financial Statements - continued
for the Year Ended 31 Dec 2022

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)
	24,768	(45,817)	(21,049)
TOTAL FUNDS	74,178	(88,318)	(14,139)

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
	240	1,532

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