

Registered Charity Number
1174240

REFUGEE CRISIS FOUNDATION

Report and Accounts

For the Year Ended
31 December 2023

REFUGEE CRISIS FOUNDATION
Report and Accounts
Contents

	Page
Charity Information	1
Trustees Report	2
Statement of Trustees' responsibilities	3
Accountants Report	4
Statement of Financial Activities	5
Income and expenditure account	6
Balance Sheet	7
Notes to the accounts	8-9

REFUGEE CRISIS FOUNDATION
Charity Information

Trustees

Kiran Altaf (Chair of board)
Khaleda Zaheer
Mariam Ismail
Ali Altaf
Majid Khokhar

Accountants

MSJ CCA Limited
t/a MSJ Chartered Certified Accountants
61 Grangethorpe Drive
Burnage
Manchester
Greater Manchester
M19 2NF

Bankers

Santander
Bridle Road
Bootle
Merseyside
L30 1PH

Registered office

457 Wilbraham Road
Manchester
M21 0UZ

Registered charity number

1174240

REFUGEE CRISIS FOUNDATION

The report of the trustees for the year ended 31 December 2023

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2023.

Status

Refugee Crisis Foundation is a registered charity under the charity number 1174240. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Objectives

The object for which the charity is established, it is to provide medical relief worldwide.

Organisational structure

The organisation is an independent charity. The Chairperson shall be responsible for the control, management and direction in all matters of the charity upon the advice of the trustees (Advisory board members) during the year.

Risks

The trustees have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate risks.

Review of the results

The Refugee Crisis Foundation (RCF) is a UK-registered international non-profit that runs dental and medical projects for deprived Rohingya communities and other refugees worldwide.

RCF is dedicated to providing ongoing emergency support to vulnerable populations, focusing on improving their quality of life, health awareness, and access to dental and medical care.

In 2023, RCF maintained its permanent dental clinic in Camp 4 and expanded services to Camp 13 and Nayapara, collaborating with UNHCR, RRC, Susua Ville, and HMBD Foundation. Over 8,000 refugee patients were treated across our three dental clinics.

To promote hygiene, we implemented a school-based programme for tooth brushing, handwashing, and silver diamine fluoride for children in the camps, supported by the FDI World Dental Federation's Refugee Oral Health Project. This initiative aims to reduce dental issues and enhance oral health knowledge among parents and children.

Additionally, we are addressing ear care needs among Rohingya refugees suffering from chronic suppurative otitis media (CSOM). Led by Professor Mahmood Bhutta and Dr Khaleda Zaheer, our programme aims to develop ear and hearing care services for both refugees and the host community in Bangladesh.

This year, as in previous years, we distributed Zakat food parcels to the Rohingya community and provided food and cash assistance to Syrian families affected by the earthquake, including hot meals and fresh produce.

REFUGEE CRISIS FOUNDATION

The statement of trustees responsibilities for the year ended 31 December 2023

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 31 October 2024 and signed on its behalf by:

Kiran Altaf (Chair of board)
Chairman

REFUGEE CRISIS FOUNDATION

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended to 31 December 2023

We report on the financial statements of the Charity on **pages 5 to 9** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2015**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective June 2008, revised in January 2015, under the historical cost convention and the accounting policies.

Respective responsibilities of trustees and examiner

As described on **page 3**, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met **or**
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



Mohammed Suhail Jamil BA(Hons) FCCA

MSJ CCA Limited

t/a MSJ Chartered Certified Accountants

61 Grangethorpe Drive

Burnage

Manchester

M19 2NF

Date: 31 October 2024

REFUGEE CRISIS FOUNDATION
Statement of Financial Activities
for the year ended 31 December 2023

	Notes	2023		2022
		£	£	£
INCOMING RESOURCES		General	Restricted	<i>General</i>
Donations and collections		60,033	67,296	104,124
Total incoming resources		<u>60,033</u>	<u>67,296</u>	<u>104,124</u>
LESS EXPENDITURE				
Direct charitable expenditure		53,780	68,783	108,431
Administration expenditure		750	0	750
Total resources expended		<u>54,530</u>	<u>68,783</u>	<u>109,181</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		5,503	(1,487)	(5,057)
BALANCE BROUGHT FORWARD		54,370	23,647	83,074
BALANCE CARRIED FORWARD		<u>59,873</u>	<u>22,160</u>	<u>78,017</u>

REFUGEE CRISIS FOUNDATION
Statement of Financial Activities
for the year ended 31 December 2023

ANALYSIS OF INCOME AND EXPENDITURE

	2023		
	General	Restricted	Total
1. Donations & Collections			
Charitable events and donations	42,014	67,296	109,310
Miscellaneous	0	0	0
Tax rebate - gift aid	18,019	0	18,019
	<u>60,033</u>	<u>67,296</u>	<u>127,329</u>
Direct Charitable Expenditure			
Dental supplies	0	6,336	6,336
Learning centre	0	18,660	18,660
OBAT school donations	0	18,471	18,471
Zakat	10,000	0	10,000
Earthquake relief - Syria	27,846	25,316	53,162
Admin donations	15,934	0	15,934
	<u>53,780</u>	<u>68,783</u>	<u>122,563</u>
2. ANALYSIS OF INCOME AND EXPENDITURE (continued)			
Administration Expenditure			
	General	Restricted	Total
Staff salary - volunteer	0	0	0
Sundry & admin expenses	0	0	0
Accountancy fees	750	0	750
	<u>750</u>	<u>0</u>	<u>750</u>
NET SURPLUS/(DEFICIT)	<u>5,503</u>	<u>(1,487)</u>	<u>4,016</u>
TOTAL FUNDS BROUGHT FORWARD	54,370	23,647	78,017
TOTAL FUNDS CARRIED FORWARD	<u>59,873</u>	<u>22,160</u>	<u>82,033</u>

REFUGEE CRISIS FOUNDATION
Balance Sheet
as at 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	4	0	0
CURRENT ASSETS			
Cash at bank and in hand		<u>85,783</u>	<u>81,017</u>
		85,783	81,017
LIABILITIES :			
Amounts falling due within one year	7	<u>-3,750</u>	<u>-3,000</u>
NET CURRENT ASSETS		82,033	78,017
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>82,033</u>	<u>78,017</u>
General funds	8	82,033	78,017
		<u>82,033</u>	<u>78,017</u>

Kiran Altaf (Chair of board)

Chairman

Approved on 31 October 2024

REFUGEE CRISIS FOUNDATION
Notes to the Accounts
for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice 'Accounting by Charities'.

Income

Income is accounted for on a receipt basis.

Tangible fixed assets and depreciation

Tangible fixed assets are stated in the balance sheet at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment	15% reducing balance
--------------------------------	----------------------

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

2. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar to the charity.

3. STATEMENT THAT NO EXPENSES WERE PAID TO TRUSTEES OR CONNECTED PERSONS

No expenses were paid to the trustees or persons connected with them. Neither the trustees nor any persons connected with them have received any remuneration in the current year.

REFUGEE CRISIS FOUNDATION
Notes to the Accounts
for the year ended 31 December 2023

4. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £
COST	
At 1 January 2023	
Additions	
Disposal	
At 31 December 2023	<u>0</u>
DEPRECIATION	
At 1 January 2023	
Charge for the year on disposal	
At 31 December 2023	<u>0</u>
NET BOOK VALUE	
At 31 December 2023	<u>0</u>
At 31 December 2022	<u>0</u>

	2023	2022
5.DEBTORS		
Prepayments	<u>0</u>	<u>0</u>

6.STAFF COSTS

	2023	2022
Staff salaries and NIC	<u>0</u>	<u>0</u>
The average number of employee during the year were;	<u>Number</u>	<u>Number</u>
Fund raising	0	0
Administration	0	0
Volunteers	5	5

7.CREDITORS

	2023	2022
Amounts falling due within one year :-		
Accruals	750	750
Other creditors	3,000	2,250
Social security & other taxes	0	0
	<u>3,750</u>	<u>3,000</u>

8. ACCUMULATED FUNDS

	GENERAL FUNDS £	GENERAL FUNDS £
Balance at 01 January 2023	78,017	83,074
Net surplus/(deficit)	4,016	(5,057)
Balance at 31 December 2023	<u>82,033</u>	<u>78,017</u>