

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 30 November 2022**  
**for**  
**YEMEN RELIEF (UK) LTD.**

**YEMEN RELIEF (UK) LTD.**

**Contents of the Financial Statements**  
**for the Year Ended 30 November 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10</b>

## **YEMEN RELIEF (UK) LTD.**

### **Report of the Trustees** **for the Year Ended 30 November 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Summary of the purposes of the charity as set out in its governing document Para 1.17 For the public benefit, the relief and assistance of people in need in Yemen, who are the victims of war and/or victims of natural disasters by supplying them with food, shelter, medicine, clean water, educational materials, and other relief items.

##### **Plans for next financial year**

We plan to continue our current projects and create new one's next year. We aim to increase our budget on water wells which are much needed due to the scarcity of water in Yemen.

##### **Public benefit**

The majority of the trustees contributed to the decision making on the activities during this period. No project or decision was made without the agreement and authorisation of the trustees.

All trustees were aware of the guidance issued by the Charity Commission on public benefit and worked according to this guidance to benefit the public and worked according to this guidance in order to benefit the public.

##### **Donors and Partners**

The financial year 2021/22 has witnessed a decrease in donations due to the economic situation. Yet the generosity of our donors and partners is still ongoing.

##### **Volunteers**

The volunteers in the UK and Yemen have made a positive contribution to the expansion and development of Yemen Relief. All volunteers are trained to observe health and safety issues and abide by UK and Yemeni law with regards to the distribution of relief items in Yemen

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Despite the decrease in donation income over the reporting period, Yemen Relief (UK) Ltd was still able to distribute relief items to thousands of beneficiaries in Yemen who are living in displaced camps and areas of extreme deprivation. In this year, there was a decrease in the budgets for most of our projects. That said, however, we have managed to ship a full 40' container to Yemen which contains donated foodstuff, clothes, blankets medical equipment and other relief items.

Also, we have started a self-sustainable bread project which was very successful. We have managed to rent a bakery that distributes free bread to poor families every week. The project is ongoing.

##### **Fundraising activities**

Provide bread to poor families weekly.

Provide constant Food baskets monthly.

Provide clean water monthly to areas of desperate need and provide funds for water wells

Finance medical Aid to clinics and extremely poor individuals.

Orphanage sponsorships, which provides the children with food, educational costs and clothes.

Financial support to the poor e.g. Zakat.

Provide winter relief items such as winter clothing, heaters, mattresses and blankets.

Provide milk, essential nutrients, and vitamins as part of our malnutrition Packs for children.

Provide essential meat to poor families as part of the yearly celebration of Eid Al-Adha (Qurbani)

Help in the maintenance of cultural and educational centres and provide children with school kits.

Provide Iftar and hot meals particularly during the holy month of Ramadhan.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

There is no reserve policy.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**YEMEN RELIEF (UK) LTD.**

**Report of the Trustees**  
**for the Year Ended 30 November 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

- (1) Trustees are suggested by Mr Ali Saif and then approved by trustees and directors in a special meeting  
(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

10472983 (England and Wales)

**Registered Charity number**

1175659

**Registered office**

32 Eleanor Place,  
Butetown  
Cardiff  
South Glamorgan  
CF10 5BJ

**Trustees**

Name	Date Appointed	Date Resigned
Karima Douiri	06/04/2021	
Yasir El Hack	27/06/2020	
Ali Mohammed Mamoon Saif	10/11/2016	
I H M Al- Farah		10/01/2020
A A A Aldubai		31/08/2020
S A O Alsaadi	27/06/2020	01/07/2021
U Shamsan		01/01/2020

Ali Mohammed Mamoon Saif, Yasir El Hack, Karim Douiri and Usama Shamsan are the appointed directors of the charity.

Ali Mohammed Mamoon Saif is the Chair of Yemen Relief.

**Company Secretary**

A M M Saif

**Independent Examiner**

Wasif Raza  
M Raza & Co  
Chartered Certified Accountants  
166 Whitchurch Road  
Cardiff  
South Glamorgan  
CF14 3NA

Approved by order of the board of trustees on 28 September 2023 and signed on its behalf by:



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Ali Saif (Sep 29, 2023, 2:45pm)

A M M Saif - Trustee

**Independent Examiner's Report to the Trustees of  
YEMEN RELIEF (UK) LTD.**

**Independent examiner's report to the trustees of YEMEN RELIEF (UK) LTD. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

WASIF RAZA

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Wasif Raza (Sep 29, 2023, 2:36pm)

Wasif Raza

M Raza & Co  
Chartered Certified Accountants  
166 Whitchurch Road  
Cardiff  
South Glamorgan  
CF14 3NA

21 September 2023

**YEMEN RELIEF (UK) LTD.**

**Statement of Financial Activities**  
**for the Year Ended 30 November 2022**

		<b>30.11.22</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>	<b>30.11.21</b> <b>Total</b> <b>funds</b> <b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		288,558	431,084
<b>EXPENDITURE ON</b>			
Raising funds		8,620	3,451
<b>Charitable activities</b>			
Projects			
		300,240	419,955
<b>Total</b>		308,860	423,406
<b>NET INCOME/(EXPENDITURE)</b>		(20,302)	7,678
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		21,627	13,949
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,325	21,627

The notes form part of these financial statements

**YEMEN RELIEF (UK) LTD.**

**Balance Sheet**  
**30 November 2022**

		<b>30.11.22</b>	<b>30.11.21</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		1,325	125,426
<b>CREDITORS</b>			
Amounts falling due within one year	6	-	(103,799)
<b>NET CURRENT ASSETS</b>		<u>1,325</u>	<u>21,627</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,325	21,627
<b>NET ASSETS</b>		<u>1,325</u>	<u>21,627</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>1,325</u>	<u>21,627</u>
<b>TOTAL FUNDS</b>		<u>1,325</u>	<u>21,627</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2023 and were signed on its behalf by:

A M M Saif - Trustee

**YEMEN RELIEF (UK) LTD.**

**Notes to the Financial Statements**  
**for the Year Ended 30 November 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 2019)', 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.

**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.

**Pension costs and other post-retirement benefits**

**2. NET INCOME/(EXPENDITURE)**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>30.11.22</b>	<b>30.11.21</b>
Admin	1	-
	<u>      </u>	<u>      </u>

No employees received emoluments in excess of £60,000.



**YEMEN RELIEF (UK) LTD.**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	431,084
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	3,451
<b>Charitable activities</b>	
Projects	
	419,955
	<hr/>
<b>Total</b>	423,406
	<hr/>
<b>NET INCOME</b>	7,678
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	13,949
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	21,627
	<hr/>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.11.22 £</b>	<b>30.11.21 £</b>
Accruals and deferred income	-	103,799
	<hr/>	<hr/>

**7. MOVEMENT IN FUNDS**

	<b>At 1.12.21 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.22 £</b>
<b>Unrestricted funds</b>			
General fund	21,627	(20,302)	1,325
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	21,627	(20,302)	1,325
	<hr/>	<hr/>	<hr/>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	288,558	(308,860)	(20,302)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	288,558	(308,860)	(20,302)
	<hr/>	<hr/>	<hr/>

**YEMEN RELIEF (UK) LTD.**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**7. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	<b>At 1.12.20 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.21 £</b>
<b>Unrestricted funds</b>			
General fund	13,949	7,678	21,627
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,949</u>	<u>7,678</u>	<u>21,627</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	431,084	(423,406)	7,678
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>431,084</u>	<u>(423,406)</u>	<u>7,678</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1.12.20 £</b>	<b>Net movement in funds £</b>	<b>At 30.11.22 £</b>
<b>Unrestricted funds</b>			
General fund	13,949	(12,624)	1,325
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>13,949</u>	<u>(12,624)</u>	<u>1,325</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	719,642	(732,266)	(12,624)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>719,642</u>	<u>(732,266)</u>	<u>(12,624)</u>

**YEMEN RELIEF (UK) LTD.**

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2022.

**YEMEN RELIEF (UK) LTD.**

**Detailed Statement of Financial Activities**  
**for the Year Ended 30 November 2022**

	<b>30.11.22</b>	<b>30.11.21</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,244	10,032
CAF	5,459	12,816
Charities Trust	660	377
Crisis Aid	124,831	144,346
One Nation	146,364	263,513
	<hr/>	<hr/>
	288,558	431,084
<b>Total incoming resources</b>	<hr/>	<hr/>
	288,558	431,084
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Administrative Expenses	5,015	1,385
Insurance	-	619
Travel	2,042	594
Telephone	1,563	853
	<hr/>	<hr/>
	8,620	3,451
<b>Charitable activities</b>		
Zakat	46,701	28,903
Hot Meals	-	8,384
Malnutrition	41,104	89,990
Iftar/Eid and other projects	13,218	26,626
Water Well Projects	-	2,640
Food Baskets	100,796	107,171
Winter Projects	39,962	38,213
Clean Water Projects	15,974	20,967
Orphan Projects	31,836	16,442
Medical Aid Projects	1,095	1,347
Qurbani and other projects	-	78,109
	<hr/>	<hr/>
	290,686	418,792
<b>Support costs</b>		
<b>Management</b>		
Wages	6,035	-
Advertising	2,199	-
	<hr/>	<hr/>
	8,234	-
<b>Governance costs</b>		
Accountancy and legal fees	1,320	1,163
	<hr/>	<hr/>
<b>Total resources expended</b>	<hr/>	<hr/>
	308,860	423,406
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(20,302)	7,678



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**Parties involved with this document**

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**Audit history log**

Date	Action
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