

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

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2019
for
Kitrinos Healthcare Ltd

Kitrinos Healthcare Ltd

Contents of the Financial Statements
for the Year Ended 30 April 2019

	Page
Report of the Trustees	1-15
Independent Examiner's Report	16
Statement of Financial Activities	17
Balance Sheet	18 to 19
Notes to the Financial Statements	20 to 27
Detailed Statement of Financial Activities	28

Kitrinos Healthcare Ltd
Report of the Trustees
for the Year Ended 30 April 2019

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 April 2019. 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 2015).

Aims and Objectives

The main objective of Kitrinos Healthcare is to provide the relief of sickness and to preserve health, physical and mental health, amongst refugees anywhere in the world. We aim to provide high-quality primary healthcare services and psychosocial support to refugees, asylum seekers and migrants in need, without discrimination, whilst being sensitive to each individual's needs. In addition, our ground team help to minimise confusion and provide **interpretation services** navigating patients through the local healthcare system.

We provide both a range of services from first aid, emergency care, primary health care and medical advocacy particularly for cancer patients. We deal with a wide range of medical cases and try to treat them in our clinic; we facilitate transfer to secondary care clinics. A gesture much appreciated by beneficiaries as well as local authorities. With the help of our qualified clinical teams currently working on the ground, we have developed **clinical care plans and electronic patient records** which we try to keep updated daily.

Strategy for 2019

In 2016 Kitrinos Healthcare became a recognised medical provider by the Greek Ministries of Migration and Health - "Kitrinos Healthcare Greece". Until now we have been the official medical provider in almost 20 camps.

On the 1st of May 2018, we downsized our operations and moved our operations to the island of Lesbos and worked exclusively in the notorious Camp Moria in Lesbos; the Greek island most densely populated by refugees. The situation on the ground changes frequently (and sometimes at very short notice) as decided by the Greek Ministries of Migration and Health, the presence or absence of other medical providers and the constant and inevitable flow of new refugees arriving on the small island.

Locations for Operations

Within the first quarter of this fiscal year, following various assessments, it became evident that the need in Camp Moria, Lesbos was the greatest. During the months of May through to July, we started to wind down services in the camps in Northern Greece and started the process of

relocating our services, volunteer staff and stocks to Lesvos. This also meant getting the ambulance serviced and prepared for transfer via road and ferry.

Services provided

We provide both a range of services from first aid, emergency care, primary health care and medical advocacy. We deal with a wide range of medical cases and adopt a “see and treat” approach. A gesture much appreciated by beneficiaries as well as the overburdened local health authorities. Since December 2018 we have developed clinical care plans and electronic patient records for the much larger patient population which has grown over this year to over fifteen thousand, in Camp Moria Lesvos.

Outputs

We have over **one thousand** patients seen in the clinic weekly. It is difficult to measure in absolute terms the unique, responsive and high quality of care that is being provided in the clinic by the regular presence of qualified clinical volunteers.

Table showing clinic impact statistics

Source: Kitrinos Healthcare Lesvos Patient Visit Records 2019

Patients seen in Kitrinos Healthcare clinic (Jan-Sept 2019)	No. of Patients
Total number of medical consultations (including urgent & lifesaving treatment)	20,000
'Trauma Tapping Therapy' (TTT) for PTSD and mental health and wellbeing	6,700
Patients with complex or chronic conditions (eg diabetes, heart disease, cancer) given free prescription medicines	3,000
Number of children (<18) (including unaccompanied minors) (mainly on three days per week)	500
Number of elderly (60+)	480
Number of mental health (including attempted suicide cases)	2,000

A financial review of Kitrinos Healthcare (UK & Greece)

We operate on a tight budget with only limited resources. For the last two years, we have relied largely on **public donations** (through events, educational conferences, volunteer fundraising and online crowd-funding) to keep our clinics running. We have also had several successful **partnerships** with worldwide organisations who have supported us by supplying volunteers and offering a portion of our funding for various aspects of our work. Administrative and office costs are supplemented by **private sponsorship by the trustees** and **Gift Aid Claims**.

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 (Redfin) has been instructed to help us develop our financial systems. Our first year of [independently reviewed accounts](#) is available on our website.
- **Legal accountability:** We have a [constitution document](#) and written policies and procedures in place.
- **Donor Accountability:** written weekly updates, monthly newsletters and [quarterly reports](#) are disseminated to our subscribers and donors.

During the financial year to year ended 30 April 2019, the charity had a total income of **£146,344 (€169,700)**. This was a drop of 29% (**£60,528 / €70,200**) compared to the previous year when our total income was £208365. This was mainly because we were unable to obtain any significant grant funding this year. In addition, our operational costs were significantly higher in Northern Greece (about £15000 per month) at its peak. The transfer to Lesbos reduced this significantly to £5000 per month.

In September 2018, a decision was made to recruit a qualified book-keeper in the UK to reconcile the superfluous cash receipts which had collected since the beginning of the year. Around the same time- a volunteer accountant started to improvise the book-keeping in the field and implemented several strategies to ensure robust and timely management of all expenses- especially cash.

Of this income the trustees have also overseen a budget for restricted funds of **£19,400 (€22,504)** (note 13) - which are detailed below in the section on restricted funding.

Principle Funding Sources

Crowdfunding and Gift Aid

During the financial year of 2019, the charity's total income of £146,344 (**€169,759**) was mainly through various "crowdfunded" projects. By using platforms such as **Charity Checkout and Total Giving** - much of the Gift Aid was also efficiently collected and banked in a timely manner. This year this amounted to an income of **£8,336 (€9,669)**.

Starting with family, local community, colleagues and supporters through social media campaigns and crowdfunding platforms - this level of voluntary giving is both generous and encouraging. Additionally, the volunteers who came to work with us, were happy to purchase essential medication and clinic equipment and donate these directly. The restricted income was variable for each project and is detailed below.

Fundraising Events

During this year of accounting - we held **seven events**. Six were organised and sponsored by individuals (Nadia's Iftar, Tehmina Bollywood Evening & Smaira's Brunch Fundraiser) and by partners (Mercy Mission; SWAN). Our main event "Bad Camp", "Sad Kids" Charity Conference in October 2018 - was well attended and we raised enough to cover our costs and as well as raise much needed awareness for the ongoing need for our operations. Various items had been purchased for an auction and in addition a small contribution was made from sales on stalls to raise **£508 (€589)**.

Volunteer Donations

We rely on the generosity of our self-funded volunteers who often bring supplies and donations with them. A number have also arranged other sponsored activities such as running marathons and cycle rides and been able to contribute in small and significant ways.

Local and world wide communities are always willing to pull together for their refugee 'brothers and sisters' when we reach out to them. Notable contributions in this financial year were made from Dr Erin Crumblin from Australia and Dr Chrissy P from Canada who raised approximately **£5000 (€5,800)** each during the period they were volunteering.

Restricted Funding 2019

The following describes details of income and expenses related to restricted funding during this financial year. For a number of projects we did not raise as much as had been expected. Restricted funding in this financial year were allocated for the following projects:

Food & Nutrition project

Income: £3280 (€3,804) Money Spent £4074 (€4,725)

Funds raised to ensure adequate nutrition through supply of basic supplies of essential staple foods as well as vitamins for pregnant women and the children in particular. Those who had newly arrived made comments such as "we have never known hunger like what we experienced on this island of Lesbos" despite travelling treacherous journeys fleeing war zones.

Zakat

Money raised: £7008 (€8,129) Money Spent: £8359 (€9,696)

Zakat is a form of specific charitable giving regulated in accordance with the tenets of the Qur'an (Chapter 9: Verse 60). We adhere with the Islamic Ruling of Zakat for categories of recipients, in particular, by giving emergency cash or supplies (on average €50 per family of upto five) to:

- the travellers
- the destitute

The collection and distribution of Zakat particularly over the last year, meant we were able to support those in need as the 'UN cash programme' can take several weeks to materialise and then only for eligible clients.

Although the figures suggest an underspend - the following points should be noted:

1. Record keeping for handing our zakat cash has been poor; funds are often handed out very discreetly. This has to be the case as the amounts we have remain insufficient to give every needy person. A case by case (whereby we visited families tent by tent to distribute cash by hand). This selective process was adopted to identify those most in need. This meant that others were deprioritised- even though they too were in need. For the future we have resolved to improve our record keeping by designating one person to itemise cash distributions. Ideally we wish we had more zakat funds to distribute- to all who were observed to be in need.
2. The documented underspend provides a reserve amount to facilitate direct refugee needs such as emergency food or clothing for those who continue to arrive on the island in a state of destitution.

'Sewing & Knit' Project

Income: £135(€156) Money Spent: £0 (€0)

This project was over spent in the previous year by £7,332 (€8,500) and in this financial year- the project remained on-hold while we adjusted to our new location. With no new grant income it was not possible to re-start this project . Since we moved to Moria, Lesvos as we have been more focused on the clinical work we do. During the September 2018 trip, two volunteers travelled to collaborate with "Stand by Me Lesvos" and "The Hope Project" to see if something could set up. Stand by me Lesvos succeeded to maintain a small sewing area which is very popular with beneficiaries- both men and women. This seems to be used to make adjustments to donated clothing to make them fit better.

Qurbani Appeal

Income: £2383 (€2,764) Money Spent: £2640 (€3,062)

In this financial year, we worked with partners on the ground to deliver meat for Eid-ul-Adha, namely Charity Right.

'Abaya' Aid

Money raised: £4412 (€5,117)

Money Spent: £9632 (€11,173)

An appeal based on requests from beneficiaries that modest clothing was lacking in Greece in general and in particular as most of the women beneficiaries were from Islamic countries- they wished to retain their modest code of dressing. They particularly felt inadequate during the holy month of Ramadan as they did not feel able to perform their prayers without their issue of their dignity being addressed. We purchased and delivered a selection of Abayas and Hijabs (scarves) to partners on the ground: The Hope Project and Team Humanity to help with distributions.

Winter Appeal

Money raised: £90 (€104)

Money Spent: 0

A new project was initiated to help provide warm clothing or blankets to those attending the clinic with identified specific needs. In addition, with rising problems of infestations such as scabies infections it was decided to have a fund to support this supply of emergency clothing.

Eid for Refugee kids

Money raised: £971 (€1,126)

Money Spent: £325 (€377)

As the time of year for festivities drew nearer, a proposal was made by partners on the ground to provide treats for Eid. This included funding a small party for about one thousand children at the Hope and Peace Centre run by Team Humanity. We supplied the ice cream and balloons.

Ambulance Repairs

Money raised: £1121 (€1,300)

Money Spent: £2540 (€2,946)

In moving our operations from Northern Greece to Lesvos, we had to prepare the Ambulance to make it roadworthy to transport to Lesvos. The expense includes essential mechanical servicing, road tax and insurance, fuel, ferry and driver costs. In addition, it was loaded with equipment and stock of medication to transport to the Lesvos Clinic.

General Expenses

The move to Lesvos incurred a larger overall expense for staff stipends. In practice we need about fifteen interpreters, field coordinator, logistician and an administrator to support the infrastructure.

Donations and Assets

The charity continues to own a number of assets through purchases and through donations from volunteers. A number of these were given away to other NGOs or sold prior to the transfer from Northern Greece to the island of Lesbos.

Due to the potential for logistical issues, we rarely accept donations of food or clothing items from our volunteers. Some volunteers bring medicine and medical equipment, all of which is reviewed before use/distribution. Medicine is given to patients on a prescription basis, and when necessary we request our patients return for a follow up so their health can be monitored.

Reserves

We have a new reserves policy. In practice, we use the donations into our paypal account to hold the “reserve” needed for three months of operations. When this is being dipped into on a regular basis- we exert skills and resources to perform more targeted fundraising such as running events.

Funds in deficit

Overspending on some projects in particular “Sew and Knit”, was done consciously as this supported the vulnerable women in the camp by providing a safe haven. The additional benefit was that it alleviated psychologically distressing symptoms by giving them a relaxing activity to do that helped to stop ruminating about their tragic past and uncomfortable present. It is to be viewed as a “start-up” cost and predominantly supported the cost of materials and a stipend for the project coordinator who helped to oversee the project.

Contribution made by volunteers

‘Team Kitrinos’ consists mainly of volunteer clinical and non-clinical staff with varying skill sets. The nature of the work may put a strain on volunteers after a longer placement, which is less of an issue due to higher turnover, ensuring maximum productivity as well as protecting volunteers’ wellbeing. Being able to work with unpaid volunteers also allows us to maximise funds going directly towards our beneficiaries.

Volunteer selection & processing

We have a stringent procedure for processing volunteers. As we work with vulnerable people and children in the camps, each volunteer must go through a strict vetting process to ensure the safety of our beneficiaries and sign a code of conduct on arrival.

Volunteers are required to provide the following documents as part of the vetting process as well as the name of their next of kin:

- A copy of their passport (for ID validation)
- DBS form (criminal record checks)
- Degree certificate (must bear an apostille*)
- Medical/prescribing licence
- Copy of passport/ travel documents
- A letter of good standing from the GMC (General Medical Council) (for doctors)

- Other relevant certificates (ALS/BLS/medical insurance if applicable)

Ground Team

The 'Field Team' consists of suitably skilled individuals with some language skills to help orientate the visiting volunteers as well as facilitate effective and safe consultations with the patients.

We ensure sustainability and empowerment through:

- Building of positive partnerships
- Workforce sourced locally offering equal opportunities and training to individuals not to mention a sense of hope for a better future.
- Environmentally friendly office management strategies eg running a "paperlight/paperless" office environment.
- Smaller events- regular/ low cost (sponsored if possible) which help target individuals
- Focus educational- teaching and training both volunteers, staff and beneficiaries
- Regular giving - through various online shopping portals eg "Give as you Live" or Amazon Smile or encouraging direct debits to be set up for 6 months to one year.

REFERENCE AND ADMINISTRATION DETAILS

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

The trustees and officers serving during the year were as follows:

1. Siyana Mahroof-Shaffi
2. Sanam Mallick
3. Smaira Wahid
4. Saiqa Ali

Resigned Trustees:

- Chris Balcer (Finance): Resigned 15/10/2018
- Zubeda Sheikh (Finance): Resigned 15/10/2018
- Wouter Van De Fliert (Structure & Governance) :Resigned 07/02/2019

Advisors to the Board

- Ms Adenike Bola (Legal) - Solicitor Role: legal advice
- 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 a incorporated charity (CIO). The governing document is the constitution document dated April 2017

Governing documents

[Recruitment and appointment of trustees](#)

1. Apart from the first charity trustees, every trust must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.
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 Kitrinos Healthcare.
3. Specific attributes which are essential to our organisation will be reliability and trustworthiness.

As part of our governance we 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 (based in the Chairperson's home address) 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.

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. The majority still live in the camp themselves.

ACTIVITIES AND ACHIEVEMENTS

Kitrinos Healthcare is currently on the ground in Lesvos 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. We are dedicated to provide high standard holistic care among refugees and asylum seekers. Our aim to promote and protect the physical and mental health, wellbeing and welfare of those individuals who have suffered physical or psychological impact due to wars or disasters.

We actively educate the public and advocate for refugees via our campaigns and social media platform. We work with collaboration and in coordination with other charities and NGOs
Outcome: Most of our primary medical services were provided “in-house” by a variety of carefully selected medical professionals who volunteer with us. This signposting exercise, its integral collection of local contacts through our networking within the Greek community over the last one year has been key to facilitating progress and enabling our team to provide the holistic approach of care which is much needed. We have attended to various needs both medical and social such as provision of hygiene products, sexual health and contraceptive services and a variety of specialist medical care as already detailed in this report. providing similar services with the aim to fill any gaps in relief and medical service delivery.

To date around 150,000 refugees were helped by Kitrinos Healthcare (see table at end of document). We have worked in multiple locations across Greece, and our current base is Camp Moria, Lesvos.

Activities

The team provides primary health care including the following services:

Primary healthcare:

- Antenatal care, family and birth planning
- Psychological first aid and secondary trauma
- Triage and referral
- Transportation services for high risk patients
- Chronic disease management
- Cancer care
- Sexual health workshops

Electronic Patient Records & Information Sharing

- Since many migrants lack medical records whilst they were travelling, risking medical mismanagement we identified a need to provide a means for documenting patient

records in a more transferable form, shared between clinicians in an effective way and copies given to patients on their departure from our care.

Outcome: This was achieved by setting up confidential cloud-based electronic patient records (EPR) used by clinicians for daily updates, providing hard copies of all patients records to be “hand held” facilitating transfer of clinical care to health providers who take over the care of the migrants as they proceed on their onward journey. Close collaboration with other medical providers and local Greek Specialists ensure that that additional medical information was provided where needed and information was shared from clinician to clinician.

Psychosocial support:

- As well as providing primary health care services to refugees in need, during the year Kitrinos Healthcare offered a wide range of psychosocial support services, from recreational clubs and schemes to mental health workshops. The aim of our variety of projects is to improve general well-being and standard of living amongst refugees.

Outcome: During this year, it became apparent that integrating alternative activities within the medical clinic set up had obvious benefits. This seemed to be more helpful than traditional “talking therapies” - techniques which are redundant when more basic psychological first aid such as food and housing could not be attended to.

TTT: Stress and Trauma Regulation through Tapping

We began this project in April 2017 in Leros Island Hotspot Camp, and the project was in full swing in 2018 in Camp Moria, Lesbos. The aim of the project was to offer stress and trauma regulation interventions in the form of the innovative ‘trauma tapping technique’ to refugees. With unsanitary conditions, high interpersonal tensions and limited access to food and healthcare, mental health issues such as depression, psychosis and PTSD are highly prevalent in Camp Moria. Around one in three refugees experience symptoms of post-traumatic stress, and according to Refugee Rights Europe, in June 2018, almost 46% of refugees in Lesbos experiencing a health problem stated that their concern was a mental health issue. There has been a disturbing trend of declining mental wellbeing amongst children in Camp Moria, with reports of children as young as 7 attempting suicide, and *MSF* teams on the ground in Moria have observed that nearly ¼ of children between 6 and 18 showed signs of self-harm, attempted suicide or reported thoughts of suicide between February and June of 2018.

We use stress and trauma regulation training, including the innovative ‘Trauma Tapping Technique’ (TTT), to provide a much needed ‘ripple of relief’ to the Moria community. It is a language-free intervention, which is more appropriate and effective in a camp environment than talking therapy, which can be upsetting and re-traumatising and therefore may cause more harm than good. This physical intervention bypasses the need for verbal communication, which means that young children, and camp residents who struggle to communicate - such as those who are mute/nonverbal as a result of their trauma - do not miss out on much-needed emotional healing.

We have been working in collaboration with Peaceful Heart Network to provide training workshops to our volunteers, who then administer TTT on patients, as well as teaching our clients how to practice TTT themselves and pass on their new skill to friends and family members. A huge benefit of this kind of therapy is that anyone can learn TTT and then pass it on, providing a more long-term solution to chronic stress and mental health issues and giving our patients the power to help heal themselves.

Between October and December 2018, we carried out a trial study in order to observe the effects of TTT on our clients. Our clients rated their mood from 1 (happy) to 6 (sad). On average, there was an improvement in mood: with the scores significantly improved after the treatment. This was a pilot project and enabled a full service to be started in December 2018 providing TTT as a form of stress and trauma relief within the clinic in Moria.

Activities & Beneficiaries served (2015- 2019) [Source: UNHCR Camp data]

Location	Date	Total
1. Moria Camp, Lesvos	Oct 2015 - Feb 2016	100,000
2. Edomenie Border Camps	Feb - May 2016	30,000
3. EKO Camp	Feb - June 2016	2,500
4. Lesvos, Northern Greece	Ramadan Dates & eid gift	10,000
5. Camp Drama	Jun - Dec 2016	500
6. Camp Serrez	Jun - Sep 2016	500
7. Vagiochori (Ghost camp)	Dec - Feb 2016	100
8. Sinatex Kavalari Camp	Dec - Feb 2017	600
9. Elpida Camp	Jan- Jun 2016	800
10. Lesvos, Rhodes, Northern Greece	Ramadan Distribution	1,500
11. Qurbani Distribution Lesvos, Northern Greece, Kavala & Drama	Sept, 2017	720
12. Lesvos Burial (including children)	Nov 2017	20
13. Serrez Camp- Winter Cover (Highly Vulnerable)	Nov 2017 - Jan 2018	80
14. Athens "Hope Clinic" - Out of Hours Primary Care	Sept 2017 - Jan 2018	600
15. Athens "Velos Youth Centre"	Sept 2017 - Jan 2018	300
16. Veria Camp (Families & pregnant women)	Nov 2017 - Jun 2018	400
17. Leros 'Hot Spot' Camp	Nov 2017 - Mar 2018	800
18. Nea Kavala	Jan 2018 - Jul 2018	750
19. Moria Camp, Lesvos	May 2018 - present	10,000

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. We have been able to diversify this to incorporate innovations such as 'TTT', exercise and 'sew & knit' to significantly improve the beneficiary experience.

The electronic medical records was particularly revolutionary as it helped clinicians to keep an audit trail for patient care and avoid prescribing medication that had previously caused unwanted reactions. In one case - keeping these records even facilitated the release from prison of an elderly couple with known chronic diseases.

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 on31st Jan 2020..... and signed on its behalf by:

Dr. Siyana Mahroof Shaffi
.....
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 Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2019.

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

S Issadeen
1 Tylecroft Road
London
SW16 4BL

Date: 

Kitrinos Healthcare Ltd

Statement of Financial Activities
for the Year Ended 30 April 2019

	Notes	Unrestricted fund £	Restricted funds £	30.4.19 Total funds £	30.4.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	126,944	19,400	146,344	208,365
Other trading activities	3	<u>1,493</u>	<u>-</u>	<u>1,493</u>	<u>-</u>
Total		128,437	19,400	147,837	208,365
EXPENDITURE ON					
Raising funds	4	3,258	-	3,258	56
Charitable activities	5				
Charitable activity		<u>106,182</u>	<u>27,570</u>	<u>133,752</u>	<u>200,574</u>
Total		109,440	27,570	137,010	200,630
NET INCOME/(EXPENDITURE)					
		18,997	(8,170)	10,827	7,735
Transfers between funds	13	<u>(7,380)</u>	<u>7,380</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,617	(790)	10,827	7,735
RECONCILIATION OF FUNDS					
Total funds brought forward		3,957	3,835	7,792	57
TOTAL FUNDS CARRIED FORWARD		<u>15,574</u>	<u>3,045</u>	<u>18,619</u>	<u>7,792</u>

The notes form part of these financial statements

Kitrinos Healthcare Ltd

Balance Sheet

At 30 April 2019

	Notes	Unrestricted fund £	Restricted funds £	30.4.19 Total funds £	30.4.18 Total funds £
CURRENT ASSETS					
Debtors	10	7,000	-	7,000	-
Cash in hand		<u>17,225</u>	<u>3,045</u>	<u>20,270</u>	<u>9,976</u>
		24,225	3,045	27,270	9,976
CREDITORS					
Amounts falling due within one year	11	<u>(8,651)</u>	-	<u>(8,651)</u>	<u>(2,184)</u>
NET CURRENT ASSETS					
		<u>15,574</u>	<u>3,045</u>	<u>18,619</u>	<u>7,792</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>15,574</u>	<u>3,045</u>	<u>18,619</u>	<u>7,792</u>
NET ASSETS					
		<u>15,574</u>	<u>3,045</u>	<u>18,619</u>	<u>7,792</u>
FUNDS					
Unrestricted funds	13			15,574	3,957
Restricted funds				<u>3,045</u>	<u>3,835</u>
TOTAL FUNDS					
				<u>18,619</u>	<u>7,792</u>

The notes form part of these financial statements

Kitrinos Healthcare Ltd

Balance Sheet - continued

At 30 April 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2019 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 on31st January 2020..... and were signed on its behalf by:

Dr. Siyana Mahroof Shaffi

Dr S Mahroof-Shaffi -Trustee

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

Included in donations and legacies are grants totalling £33,248 (2018: £114,000).

3. OTHER TRADING ACTIVITIES

	30.4.19	30.4.18
	£	£
Fundraising events	<u>1,493</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2019

4. RAISING FUNDS

Raising donations and legacies

	30.4.19	30.4.18
	£	£
Fundraising events	<u>3,258</u>	<u>56</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Charitable activity	<u>99,229</u>	<u>34,523</u>	<u>133,752</u>

6. SUPPORT COSTS

	Management	Information technology	Other	Totals
	£	£	£	£
Charitable activity	<u>26,163</u>	<u>564</u>	<u>7,796</u>	<u>34,523</u>

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

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

Management

	30.4.19	30.4.18
	£	£
Support costs	<u>26,163</u>	<u>25,549</u>

Information technology

	30.4.19	30.4.18
	£	£
IT	<u>564</u>	<u>2,407</u>

Other

	30.4.19	30.4.18
	£	£
Governance costs	<u>7,796</u>	<u>9,030</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2019 nor for the year ended 30 April 2018.

Trustees' expenses

For details of transactions with trustees see Related Party note 14.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>190,469</u>	<u>17,896</u>	<u>208,365</u>
Total	190,469	17,896	208,365
EXPENDITURE ON			
Raising funds	56	-	56
Charitable activities			
Charitable activity	<u>165,841</u>	<u>34,733</u>	<u>200,574</u>
Total	165,897	34,733	200,630
NET INCOME/(EXPENDITURE)	24,572	(16,837)	7,735
Transfers between funds	<u>(20,672)</u>	<u>20,672</u>	<u>-</u>
Net movement in funds	3,900	3,835	7,735
RECONCILIATION OF FUNDS			
Total funds brought forward	57	-	57
TOTAL FUNDS CARRIED FORWARD	<u><u>3,957</u></u>	<u><u>3,835</u></u>	<u><u>7,792</u></u>

9. ACCOUNTANCY FEES

Fees payable in respect of the compilation of the accounts and independent examination thereof are £1,440 (2018: £1,826).

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19	30.4.18
	£	£
Other debtors	<u>7,000</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2019

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.19	30.4.18
	£	£
Bank loans and overdrafts (see note 12)	3,103	721
Other creditors	4,408	263
Accrued expenses	<u>1,140</u>	<u>1,200</u>
	<u>8,651</u>	<u>2,184</u>

12. LOANS

An analysis of the maturity of loans is given below:

	30.4.19	30.4.18
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>3,103</u>	<u>721</u>

13. MOVEMENT IN FUNDS

	At 1.5.18	Net movement	Transfers	At 30.4.19
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
General fund	3,957	18,997	(7,380)	15,574
Restricted funds				
Food & Nutrition	310	(794)	484	-
Zakat	3,525	(1,351)	-	2,174
Sew & Knit	-	135	-	135
Qurbani Appeal	-	(257)	257	-
Abaya Aid	-	(5,220)	5,220	-
Help Refugees Get Through the Winter	-	90	-	90
Eid for Refugee Kids in Greece	-	646	-	646
Ambulance Repairs	-	(1,419)	1,419	-
	<u>3,835</u>	<u>(8,170)</u>	<u>7,380</u>	<u>3,045</u>
TOTAL FUNDS	<u>7,792</u>	<u>10,827</u>	<u>-</u>	<u>18,619</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2019

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,437	(109,440)	18,997
Restricted funds			
Food & Nutrition	3,280	(4,074)	(794)
Zakat	7,008	(8,359)	(1,351)
Sew & Knit	135	-	135
Qurbani Appeal	2,383	(2,640)	(257)
Abaya Aid	4,412	(9,632)	(5,220)
Help Refugees Get Through the Winter	90	-	90
Eid for Refugee Kids in Greece	971	(325)	646
Ambulance Repairs	<u>1,121</u>	<u>(2,540)</u>	<u>(1,419)</u>
	19,400	(27,570)	(8,170)
TOTAL FUNDS	<u>147,837</u>	<u>(137,010)</u>	<u>10,827</u>

Comparatives for movement in funds

	At 1.5.17 £	Net movement in funds £	Transfers between funds £	At 30.4.18 £
Unrestricted Funds				
General fund	57	24,572	(20,672)	3,957
Restricted Funds				
Food & Nutrition	-	310	-	310
Zakat	-	3,525	-	3,525
Burial Project	-	(9)	9	-
Dates	-	(2,218)	2,218	-
Medical Care	-	(11,076)	11,076	-
Sew & Knit	-	(7,332)	7,332	-
Qurbani Appeal	-	<u>(37)</u>	<u>37</u>	-
	-	(16,837)	20,672	3,835
TOTAL FUNDS	<u>57</u>	<u>7,735</u>	<u>-</u>	<u>7,792</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2019

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,469	(165,897)	24,572
Restricted funds			
Food & Nutrition	310	-	310
Zakat	6,160	(2,635)	3,525
Burial Project	2,116	(2,125)	(9)
Dates	930	(3,148)	(2,218)
Medical Care	853	(11,929)	(11,076)
Sew & Knit	872	(8,204)	(7,332)
Qurbani Appeal	<u>6,655</u>	<u>(6,692)</u>	<u>(37)</u>
	17,896	(34,733)	(16,837)
	<u>208,365</u>	<u>(200,630)</u>	<u>7,735</u>
TOTAL FUNDS			

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

	At 1.5.17 £	Net movement in funds £	Transfers between funds £	At 30.4.19 £
Unrestricted funds				
General fund	57	43,569	(28,052)	15,574
Restricted funds				
Food & Nutrition	-	(484)	484	-
Zakat	-	2,174	-	2,174
Burial Project	-	(9)	9	-
Dates	-	(2,218)	2,218	-
Medical Care	-	(11,076)	11,076	-
Sew & Knit	-	(7,197)	7,332	135
Qurbani Appeal	-	(294)	294	-
Abaya Aid	-	(5,220)	5,220	-
Help Refugees Get Through the Winter	-	90	-	90
Eid for Refugee Kids in Greece	-	646	-	646
Ambulance Repairs	-	<u>(1,419)</u>	<u>1,419</u>	-
	-	<u>(25,007)</u>	<u>28,052</u>	<u>3,045</u>
TOTAL FUNDS	<u>57</u>	<u>18,562</u>	<u>-</u>	<u>18,619</u>

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	318,906	(275,337)	43,569
Restricted funds			
Food & Nutrition	3,590	(4,074)	(484)
Zakat	13,168	(10,994)	2,174
Burial Project	2,116	(2,125)	(9)
Dates	930	(3,148)	(2,218)
Medical Care	853	(11,929)	(11,076)
Sew & Knit	1,007	(8,204)	(7,197)
Qurbani Appeal	9,038	(9,332)	(294)
Abaya Aid	4,412	(9,632)	(5,220)
Help Refugees Get Through the Winter	90	-	90
Eid for Refugee Kids in Greece	971	(325)	646
Ambulance Repairs	<u>1,121</u>	<u>(2,540)</u>	<u>(1,419)</u>
	<u>37,296</u>	<u>(62,303)</u>	<u>(25,007)</u>
TOTAL FUNDS	<u>356,202</u>	<u>(337,640)</u>	<u>18,562</u>

14. RELATED PARTY DISCLOSURES

During the year £7,368 was spent by the charity on travel and subsistence for S Mahroof-Shaffi in relation to its activities. Other amounts totalling £3,116 were reimbursed in relation to other costs incurred for the running of the charity.

A Varghese was reimbursed £198 for travel expenses in relation to the charity's activities.

The charity received grants totalling £6,400 from Global Humanitarian Relief Foundation (GHRF), a charity of which S Ali is also a trustee.

At the year end, S Mahroof-Shaffi was owed £4,408 (2018: £263) by the charity.

15. PURPOSE OF RESTRICTED FUNDS

Food & Nutrition

Provision of food and nutrition

Zakat

Funds distributed within the criteria of zakat

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

Ambulance Repairs

To enable road worthiness of transport ambulance to Levos island

Kitrinos Healthcare Ltd

Detailed Statement of Financial Activities
for the Year Ended 30 April 2019

	30.4.19 £	30.4.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	113,096	94,365
Grants	<u>33,248</u>	<u>114,000</u>
	146,344	208,365
Other trading activities		
Fundraising events	<u>1,493</u>	<u>-</u>
Total incoming resources	147,837	208,365
EXPENDITURE		
Raising donations and legacies		
Fundraising events	3,258	56
Charitable activities		
Cost of direct charitable activity	99,229	163,588
Support costs		
Management		
Support costs	26,163	25,549
Information technology		
IT	564	2,407
Other		
Governance costs	<u>7,796</u>	<u>9,030</u>
Total resources expended	137,010	200,630
	<u> </u>	<u> </u>
Net income	<u><u>10,827</u></u>	<u><u>7,735</u></u>