HUMANITARIAN AID RELIEF TRUST

England & Wales · Charity number 1107341

Details

Other names	HART UK
Status	Registered
Legal form	Charitable company
Company number	05227785
Registered	2004-12-20
Register	View on the Charity Commission register

Contact

Address	Unit 1 Number One Bristol Lewins Mead Bristol BS1 2NR
Phone	02082054608
Email	finance@hart-uk.org
Website	www.hart-uk.org

Activities

Objects: THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE OR CATASTROPHE, IN PARTICULAR BUT NOT EXCLUSIVELY BY:3.1. THE SUPPLY OF MEDICAL AID;3.2. RELIEF OF FINANCIAL NEED; AND 3.3 THE PROVISION OF EDUCATION.

Activities: Providing aid to those who are, or have recently been, suffering from war, conflict and/or oppression; focusing on forgotten people in forgotten lands.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE.
- Armenia
- Burma
- East Timor
- India
- Nigeria
- South Sudan
- Sudan
- Syria
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£774,482	£682,344	£325,913	5
2023-12-31	£655,641	£648,997	£233,775	6
2022-12-31	£723,163	£688,568	£227,131	6
2021-12-31	£583,430	£632,988	£192,536	7
2020-12-31	£546,215	£520,666	£242,094	6

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Trustees

Name	Role	Appointed
Col Retd David Charles Bates ARRC		2017-10-10
Joanne Elizabeth Russell		2025-09-01
Laura Vivien Parker		2024-11-08
Prakash Patel		2020-09-23
Steven Turner		2020-09-23
Stuart Arthur Notholt		2017-05-03
Thomas Mark Skidmore		2024-09-16

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HUMANITARIAN AID RELIEF TRUST

England & Wales - Charity number 1107341

Accounts

Charity number: 1107341
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2024

Another Answer Books & Accounts
1st Floor Bourne House
Cores End Road
Bourne End
SL8 5AR

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2024

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Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

Trustees

David Bates (Chair)
Stuart Notholt
Steven Turner
Prakash Patel (Honorary Treasurer)
Thomas Skidmore (appointed 19th September 2024)
Laura Parker (appointed 8th November 2024)

Key Management Personnel

Baroness Caroline Cox (President and Founder)
Samuel Mason (Chief Executive Officer)
David Thomas (Projects and Logistics Co-ordinator)

Registered Office

Unit 1
Number One Bristol
Lewins Mead
Bristol
BS1 2NR

Auditor

Sterling Grove Accountants Limited
Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Bankers

HSBC Bank plc
333 Vauxhall Bridge Road
London
SW1V 1EJ

Website

www.hart-uk.org

Country of Incorporation

England and Wales

Trustees' Annual Report for the Year Ended 31 December 2024

The Trustees' present their report and the financial statements of Humanitarian Aid Relief Trust (HART) for the year ended 31 December 2024, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Organisation

The Trustees of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, human resources, finance, medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners; and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity are in charge of directing, controlling, running and operating the charity on a day-to-day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of all staff are reviewed by the CEO annually.

Fulfilment of the Charity Commission guidelines on Public Benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives of the charity, as set out in our Declaration of Trust and summarised in the Vision, Mission and Approach statements below.

Vision: Bringing hope to people in forgotten conflicts.

Mission: HART goes where others won't. We prioritise support for conflict-affected communities who receive little or no help from big aid organisations.

Approach: We cross closed borders to be with people in need. We gather first-hand evidence of oppression and injustice. We partner with local experts to provide life-saving assistance. We amplify 'forgotten voices' for a robust international response.

Review of the year

HART celebrated its 20th anniversary in July 2024. To mark the occasion, we published an inspiring Timeline Report (read the report) and a special documentary about HART's impact in northern Uganda. We are deeply grateful to our supporters, partners and volunteers, who have proven time and time again that there is always hope. We look forward to building on this legacy, together, over the next year – and the next decade.

The Trustees are pleased to report that 2024 has been a productive year. Total income amounted to £774,482, enabling HART to send £356,155 to our humanitarian partners in Myanmar (Burma), Armenia, Nigeria, Abyei and Sudan (see table below). Further funds were allocated for distribution in early 2025, including:

- A grant award for Health & Hope in Myanmar, received on 31 December 2024.
- Funds raised for the SWAN and Loi Tai Leng education projects in Myanmar by HART Ambassador Jo Russell and her friends.
- The second instalment of a 2024 multi-year funding award allocated to the SWAN Women's Wellbeing Programme in Burma.
- Architect fees for the Lady Cox Rehabilitation Centre in Armenia, which was acquired in late 2024. Renovation will be a phased process extending into 2026.

Project	Country	Amount	%
Health & Hope	Burma	£1,500	1%
Loi Tai Leng School	Burma	£18,986	5%
SWAN Women's Wellbeing Programme	Burma	£44,594	12%
SWAN Education Programme	Burma	£21,400	6%
Lady Cox Rehabilitation Centre	Armenia	£109,387	31%
The Tekeyan Centre	Armenia	£54,595	15%
Roads to Hope	Nigeria	£53,746	15%
Jos Christian Institute	Nigeria	£5,000	1%
Diocese of Abyei Emergency Relief	Abyei	£1,260	1%
Diocese of Abyei Education Projects	Abyei	£9,353	3%
Blue Nile State Emergency Relief	Sudan	£36,334	10%
Total Grants Awarded		**£356,155**	**100%**

For every **£1** given to HART in 2024, **89p** was allocated to humanitarian aid and advocacy, while **11p** was designated for fundraising and good governance.

Armenia

Armenia's 2024 humanitarian crisis centered on the influx of over 100,000 ethnic Armenians from Nagorno Karabakh. Immediate needs included shelter, food and healthcare. We prioritised long-term integration in partnership with the Tekeyan Centre Fund, focusing on housing. We also partnered with the Lady Cox Rehabilitation Centre to ensure the continuation of care for refugees with disabilities. Services included 150-200 monthly home visits and the acquisition of a building, situated north of Yerevan, that will be renovated to provide essential rehabilitation therapies.

Syria

Syria's protracted conflict continues to drive a severe humanitarian crisis. Millions require aid due to displacement, economic collapse, sanctions and destroyed infrastructure. Vulnerable populations face heightened risks, with limited access to key services. In 2024, we expanded the Women's Empowerment and Food Security in Maaloula in partnership with St Ephrem Patriarchal Development Committee. Women from the region conserve excess seasonal food. They sell the produce to generate an income and purchase materials from the nearby market, which helps to support the local economy. The project's success encourages displaced families to return to Maaloula and re-invest in their town.

Myanmar (Burma)

The military coup in Myanmar has fueled a humanitarian catastrophe in major towns and cities, as well as hard-to-reach villages in the border regions. HART scaled up its humanitarian response in 2024, working through local partners in Shan and Chin states. Our initiatives delivered vital food supplies, education and wellbeing support to internally displaced and refugee families. Local partners delivered life-saving maternal and neonatal healthcare to displaced women in remote jungle areas. Through these efforts, we remain committed to saving lives and strengthening community resilience.

Sudan

Sudan is facing the largest humanitarian crisis ever recorded. Over 14 million people are forcibly displaced. In 2024, HART delivered food assistance, shelter and education to vulnerable households in Blue Nile State and the Nuba Mountains. During a fact-finding visit in December, we witnessed first-hand the impact of homelessness and famine. Displaced households resort to eating roots, grass and leaves for survival. Among them are pregnant women and groups of unaccompanied children. HART is partnering with Compassion and Sustainable Development Africa (CSDA) to ramp up emergency interventions.

Abyei

Abyei is often described as 'the biggest flashpoint' left unresolved when Sudan and South Sudan separated in 2011. The ongoing war in Sudan has caused regional instability and led to an influx of refugees. In September 2024, heavy rains and flooding destroyed 3,000 homes in Abyei town, prompting HART to respond with emergency assistance for refugees and displaced persons. Local partners have successfully completed the construction of Abyei's first Library and Teacher Training Centre. The Centre is referred to as a "beacon of hope," where education programmes will help children escape poverty and empower families to live healthier lives.

Monitoring, Evaluation, Accountability and Learning Development

Project impact is monitored by our local partners and members of the UK team. Through embedded community structures, HART partners conduct community mobilisation and staff routinely carry out monitoring and evaluation of the project's activities for quality assurance. Subject to travel or security restrictions, HART aims to visit partners and monitor projects each year. In 2024, we visited projects in Uganda (previous partner), Myanmar, Nigeria, Armenia and Sudan (current partners), reinforcing our commitment to direct engagement and accountability.

Office move to Bristol

HART makes every effort to keep overheads down. Our small UK team maximises resources for local partners. In November 2024, HART moved its offices from London to Bristol to further reduce expenses. HART's new postal address is:

Humanitarian Aid Relief Trust
Unit 1, Number One Bristol
Lewins Mead
Bristol BS1 2NR

HART Prize for Human Rights

Since we launched the prestigious HART Prize for Human Rights in 2010, the competition has received thousands of entries from the UK and around the world. In 2024, more international students entered than ever before. We received exceptional essays and art projects from Australia, Vietnam, Malaysia, Armenia, Hong Kong, Canada, Bangladesh, Nigeria, India, Myanmar and the Philippines. HART is inspired to see so many young people engaging with complex human rights issues. We wish to congratulate and express our appreciation to all participating students, schools and universities, including:

- **UK-based students** from Palmers Green High School; Cheltenham Ladies College; St Mary's School; Harrow School; King Edward VI School; Prestatyn High School; South Wilts Grammar School; Royal Masonic School for Girls; Magdalen College School; Shrewsbury School; University of Leeds; Inclusion College; Mount Kelly College; and University of Birmingham.

- **International students** from Victoria Shanghai Academy (Hong Kong); St Lucy's School for Students with Disabilities (Australia); West Point Grey Academy (Canada); Brisbane Girls' Grammar School (Australia); The Dewey School Tay Ho Tay (Vietnam); University of Sydney (Australia); Milestone College (Bangladesh); Abbotsleigh Senior School (Australia); Eastern Visayas State University (Philippines); St Margaret's Berwick Grammar (Australia); University of Ibadan (Nigeria); and University Sains Islam (Malaysia).

Big Give Christmas Challenge

In December, we launched HART's 2024 Big Give Christmas Challenge: 'Breaking Cycles of Poverty in Conflict Zones.' Our fundraising target was £25,000. Thanks to the generosity of HART supporters, we more than doubled this target. Including Gift Aid, our grand total was £52,408.

Golf fundraiser

HART Ambassador, Jo Russell, and her friends Gillian Bow and Ben and Karen Richards organised a fundraiser at Stoneham Golf Club. They raised over £50,000 for Loi Tai Leng school and vulnerable students supported by SWAN on the Thai-Burma border. The money raised will transform lives.

The Trustees would like to thank each HART supporter who gave generously in 2024, including the following:

- Ahmanson Trust / Fieldstead & Co. Inc
- All Souls, Langham Place
- Association of Certified Public Accountants
- Bernard Nazarian
- Bleenham Holding / Jorge Vartparonian
- Christian Solidarity International
- Clare Allen
- David and Sarah Rhodes
- Deirdre Holding
- Dr John and Heidi Goodden
- Dr Sebouh Matossian
- Easy-Gate Ltd
- Gary Wannan
- Graham and Lesley Hadley
- Jo and Jonathan Russell
- John and Nicola Barber
- KLAR Partners
- Leaders in Transformation / HART US
- Lord Malcolm Pearson of Rannoch, The Rannoch Trust
- Maureen Powell
- Marigold Bridgeman Charitable Trust
- Michael and Pauline Bruce
- Mrs Sally Davis
- Nexcus International / Barnabas Aid
- Reverend Steven Tighe
- Sarah's Trust
- Souter Charitable Trust
- States of Guernsey
- St Michael & All Angels, Beaconsfield
- The Aall Foundation
- The Big Give
- The Coles-Medlock Foundation
- Zelda Investments Ltd

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

Message from the Board of Trustees: Getting to 2030

HART's vision is clear: to save and transform lives by strengthening the capacity of local partners. We combine aid with advocacy to champion their vision for a brighter future. Local partners are perfectly placed to reach victims of conflict or disaster. They are often the 'first responders' to a crisis, especially when big aid organisations withdraw because of politics or insecurity. They are sensitive to local power dynamics. They are committed to their communities for the long-term.

Our local partners face a daunting few years ahead: a fragile global economy; difficult political environments; climate shocks; displacement; food insecurity; and limited international support. Their needs are, very sadly, likely to increase. As their needs increase, we will take steps to consolidate our resources. HART is a small charity, so we will prioritise our activity in line with what makes the biggest impact. We will deepen relationships with existing networks in order to gain leverage, including in the UK parliament and other charities who share the same vision.

While the world is changing rapidly – and we will need to change with it – our vision and principles remain. With your support, we will enhance the capability of our local partners, strengthen their capacity, and continue to champion their solutions for sustainable change. The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Policies

Investment policy: Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

Reserves policy: HART's policy is to maintain unrestricted funds sufficient to cover 4 months operating expenses. Unrestricted Funds at 31st December 2024 were £250,991, compared to £142,023 in 2023.

Risk management

A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity. The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.

Statement of fundraising practice

In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2024. In 2024, there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2024, HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course of 2024, HART received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

HART does not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

Trustees' responsibilities in relation to the financial statements

The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires that the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors

In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware;
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution will be proposed at the Annual General Meeting that Sterling Grove Accountants Limited be re-appointed auditors to the charity.

Approved by the Board of Trustees and signed on its behalf by:

D C Bates

.....

David Bates
(Chair of Trustees)

Date: 29 APR 25

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2024

Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust ('the charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require(s) us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 12], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the humanitarian aid sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the activities of the charitable company, including the Companies Act 2006, Charities Act 2011 and data protection, anti-bribery, employment, anti-money laundering, financial sanctions and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2024

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Mr Gino Paolo Amasanti FCCA (Senior Statutory Auditor)
For and on behalf of Sterling Grove Accountants Limited, Statutory Auditor

Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date: 21/5/25

HUMANITARIAN AID RELIEF TRUST

Statement of financial activities (including Income and Expenditure Statement) for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	*Unrestricted Funds* £	*Restricted Funds* £	*2023* £
Income from:							
Donations and legacies	2	312,517	246,288	**558,805**	*287,111*	*121,024*	*408,135*
Charitable Activities	3	100,986	111,056	**212,042**	*17,194*	*227,764*	*244,958*
Other trading activities	4	40	-	**40**	*168*	-	*168*
Other Income	5	-	-	**-**	*150*	-	*150*
Investments	6	3,595	-	**3,595**	*2,230*	-	*2,230*
Total income		417,138	357,344	**774,482**	*306,853*	*348,788*	*655,641*
Expenditure on:							
Raising funds		72,660	-	**72,660**	*65,769*	-	*65,769*
Charitable activities							
Aid		123,067	387,157	**510,224**	*106,312*	*381,305*	*487,617*
Advocacy		99,460	-	**99,460**	*95,611*	-	*95,611*
Total expenditure	7	295,187	387,157	**682,344**	*267,692*	*381,305*	*648,997*
Net income/(expenditure)	11	121,951	(29,813)	**92,138**	*39,161*	*(32,517)*	*6,644*
Transfers between funds		(12,983)	12,983	**-**	-	-	-
Net Movement in funds		108,968	(16,830)	**92,138**	39,161	(32,517)	6,644
Total funds brought forward		142,023	91,752	**233,775**	*102,862*	*124,269*	*227,131*
Total funds carried forward		250,991	74,922	**325,913**	*142,023*	*91,752*	*233,775*

All of the results relate to ongoing activities. The notes on pages 17 to 28 form part of these financial statements

HUMANITARIAN AID RELIEF TRUST

Balance Sheet
As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		**1,242**		*1,381*
Current assets					
Stock		**95**		*420*	
Debtors	14	**126,806**		*26,775*	
Cash at bank and in hand		**290,813**		*223,263*	
		417,714		*250,458*	
Creditors: amounts falling due within one year	15	**(93,043)**		(18,064)	
Net current assets			**324,671**		*232,394*
Total assets less current liabilities			**325,913**		*233,775*
Funds					
Unrestricted funds	16		**250,991**		*142,023*
Restricted funds	17		**74,922**		*91,752*
Total funds carried forward	18		**325,913**		*233,775*

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of trustees on 29 Apr 25 and signed on its behalf

D C Bates

David Bates
(Chair of Trustees)

The notes on pages 17 to 28 form part of these financial statements.
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

Statement of Cash Flows
For the year ended 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Cash provided by operating activities	(i)		**66,106**		*22,202*
Cash flows from investing activities					
Interest received		**3,595**		*2,230*	
Payments to acquire tangible fixed assets		**(2,151)**		*-*	
Cash (used in) investing activities			**1,444**		*2,230*
Net cash inflow			**67,550**		*24,432*
Cash and cash equivalents at 1 January			**223,263**		*198,831*
Cash and cash equivalents at 31 December			**290,813**		*223,263*

(i) Cash flows from operating activities

Net income/(loss)	**92,138**	*6,644*
Interest received shown in investing activities	**(3,595)**	*(2,230)*
Depreciation	**1,734**	*461*
Loss on sale of fixed assets	**556**	*-*
Decrease/(increase) in stock	**325**	*(69)*
Decrease/(increase) in debtors	**(100,031)**	*16,174*
(Decrease)/increase in creditors	**74,979**	*1,222*
Cash provided by operating activities	**66,106**	*22,202*

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 1, Number One Bristol, Lewins Mead, Bristol, BS1 2NR.

The trustees have assessed the financial position of the charity over a period of twelve months from the date the financial statements are approved and consider there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income

Voluntary income, donations (including legacies) and grant income are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. In the event that a donation is subject to conditions that require a level of performance by the charity before it is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

c) Expenditure

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

Allocation of expenditure
Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1 Accounting policies (continued)

d) Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

- Equipment, fixtures and fittings - at rates between 10% and 33%

e) Stock

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

f) Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

i) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) Foreign currency translation

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

k) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

l) Fund accounting

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

1 Accounting policies (continued)

m) Pensions

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accrual's basis.

2 Donations and Legacies

	Unrestricted funds £	*Restricted funds* £	*2024* £	*2023* £
Donations				
Donations from individuals	153,715	216,171	**369,886**	*280,958*
Donations from major donors	46,632	6,717	**53,349**	*68,756*
Donations from churches	7,920	-	**7,920**	*8,522*
Donations from schools	-	-	**-**	*3,250*
Donations from corporates	4,250	23,400	**27,650**	*46,649*
	212,517	246,288	**458,805**	*408,135*
Legacies	100,000	-	**100,000**	-
Total	312,517	246,288	**558,805**	*408,135*

3 Charitable Activities

	Unrestricted funds £	*Restricted funds* £	*2024* £	*2023* £
Grant Applications	31,216	111,056	**142,272**	203,650
Other fundraising activities	69,770	-	**69,770**	41,308
Total	100,986	111,056	**212,042**	*244,958*

4 Other Trading Activities

	Unrestricted funds £	*Restricted funds* £	*2024* £	*2023* £
Book sales	40	-	**40**	*168*
Other merchandise	-	-	-	-
Total	40	-	**40**	*168*

5 Other Income

	Unrestricted funds £	*Restricted funds* £	*2024* £	*2023* £
Other income	-	-	-	*150*
Total	-	-	-	*150*

6 Investment Income

	Unrestricted funds £	*Restricted funds* £	*2024* £	*2023* £
Interest receivable from UK bank accounts	3,595	-	**3,595**	*2,230*

7 Analysis of Expenditure

	Charitable Expenditure						
	Raising Funds	**Advocacy**	**Aid**	**Support costs**	**Governance costs**	**2024 Total**	*2023 Total*
	£	£	£	£	£	**£**	£
Staff costs (Note 9)	26,033	31,427	52,701	37,807	16,856	**164,824**	*160,403*
Recruitment	18	25	15	3	-	**61**	-
Training	621	828	517	103	-	**2,069**	*585*
Consultancy	113	339	-	113	565	**1,130**	-
Office Costs	1,287	32	557	34,316	32	**36,224**	*33,713*
Depreciation and loss on sale of assets	-	-	-	2,290	-	**2,290**	*461*
Travel and subsistence	-	13,603	20,404	-	-	**34,007**	*49,560*
Books and Merchandise	162	162	-	-	-	**324**	*642*
Communications	8,701	14,900	-	391	391	**24,383**	*8,148*
Audit	-	-	-	-	10,895	**10,895**	*9,686*
Accountancy	4,586	-	11,466	18,346	11,466	**45,864**	*45,864*
Other legal costs	-	121	181	-	-	**302**	*5,029*
Insurance	-	-	-	3,816	-	**3,816**	*4,718*
Grants payable (Note 8)	-	-	356,155	-	-	**356,155**	*330,188*
Expenditure carried forward	**41,521**	**61,437**	**441,996**	**97,185**	**40,205**	**682,344**	*648,997*

(Note 7 continues on next page)

Support costs/basis of apportionment

		Charitable Expenditure					
	Raising Funds	Advocacy	Aid	Support costs	Governance costs	2024 Total	*2023 Total*
	£	£	£	£	£	£	£
Expenditure brought forward	**41,521**	**61,437**	**441,996**	**97,185**	**40,205**	**682,344**	*648,997*
Staff Costs (Staff time)	13,098	15,901	25,664	(37,807)	(16,856)	-	-
Recruitment (Staff time)	1	1	1	(3)	-	-	-
Training (Staff time)	25	30	48	(103)	-	-	-
Consultancy (Staff time)	163	197	318	(113)	(565)	-	-
Office Costs (Staff time)	8,363	10,153	16,388	(34,872)	(32)	-	-
Depreciation (Staff time)	415	504	815	(1,734)	-	-	-
Communications (Staff time)	187	227	368	(391)	(391)	-	-
Audit (Direct cost)	830	1,228	8,837	-	(10,895)	-	-
Accountancy (Staff time)	7,143	8,672	13,997	(18,346)	(11,466)	-	
Insurance (Staff time)	914	1,110	1,792	(3,816)	-	-	-
Total expenditure 2024	**72,660**	**99,460**	**510,224**	**(0)**	**0**	**682,344**	**648,997**
Total expenditure 2023	*65,769*	*487,617*	*95,611*	*(0)*	*(0)*	*648,997*	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.

Of the total expenditure, **£295,187** was unrestricted (2023: £267,692) and **£387,157** was restricted (2023: £381,305).

8 Grants Payable

	Number	*2024* £	*2023* £
Grants payable			
Aid programmes			
Burma	4	**86,480**	44,338
Nagorno-Karabakh	2	**163,982**	70,298
Nigeria	2	**58,746**	51,407
South Sudan	3	**10,613**	53,693
Sudan	1	**36,334**	110,452
Total grants awarded		**356,155**	330,188

	2024 £	*2023* £
Projects		
Health & Hope (Burma)	**1,500**	13,900
Loi Tai Leng School (Burma)	**18,986**	-
SWAN Women's Wellbeing Projects (Burma)	**44,594**	30,438
SWAN Education Projects (Burma)	**21,400**	-
Lady Cox Rehabilitation Centre (Armenia)	**109,387**	45,698
The Tekyan Centre (Armenia)	**54,595**	24,600
Emergency Needs (Nigeria)	**-**	3,575
Roads to Hope (Nigeria)	**53,746**	47,832
Jos Christian Institute (Nigeria)	**5,000**	-
Diocese of Wau Emergency relief (South Sudan)	**-**	6,250
Diocese of Abyei Emergency Relief (South Sudan)	**1,260**	19,497
Diocese of Abyei Agok School (South Sudan)	**9,353**	21,480
Marol Academy (South Sudan)	**-**	6,466
Emergency Relief (Sudan)	**-**	47,500
Blue Nile Emergency Relief (Sudan)	**36,334**	62,952
Total grants awarded	**356,155**	330,188

9 Staff Numbers and Costs

	2024	2023
	£	£
Staff costs:		
Wages and salaries	**152,213**	*148,460*
Social security costs	**9,729**	*9,212*
Employer contributions to the defined contribution pension schemes	**2,882**	*2,731*
	164,824	*160,403*

	2024	2023
	Number	Number
Raising funds	**1**	*1*
Aid	**1**	*1*
Advocacy	**1**	*1*
Support	**1**	*2*
Governance	**1**	*1*
	5	*6*

There were no employees with employee benefits excluding employer pension costs above **£60,000** (2023: none).

Key Management Personnel

The total employee benefits of the key management personnel of the charity as listed on page 1 were **£85,368** (2023: £86,504).

10 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 9 above. The trustees are not remunerated. During the year one trustee was reimbursed for travel and subsistence expenses incurred during the charity's operations totalling **£182** (2023: £nil). Donations income of **£1,500** (2023: £nil) was received from one trustee and his wife, during the year.

There were no other related party transactions during the year.

11 Net (expenditure)/income

This is stated after charging:

	2024	2023
	£	£
Depreciation	**1,734**	*461*
Foreign exchanges losses	**95**	*814*
Auditors' remuneration (including VAT):		
Audit	**10,895**	*9,686*

12 Taxation

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

13 Tangible Fixed Assets

	Equipment, fixtures & fittings	Total
	£	£
Cost		
At 1 January 2023	4,347	4,347
Additions in the year	2,151	2,151
Disposals in the year	(2,156)	(2,156)
At 31 December 2023	**4,342**	**4,342**
Depreciation		
At 1 January 2023	2,966	2,966
Depreciation for the year	1,734	1,733
Depreciation on Disposals	(1,600)	(1,600)
At 31 December 2023	**3,100**	**3,100**
Net book value		
At 31 December 2024	**1,242**	**1,242**
At 31 December 2023	*1,381*	*1,381*

14 Debtors

	2024	2023
	£	£
Prepayments	**2,122**	*8,909*
Gift aid recoverable	**14,328**	*4,285*
Accrued Income	**108,250**	*9,868*
Other Debtors	**2,106**	*3,713*
	126,806	*26,775*

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	**12,903**	*10,000*
Other creditors	**4,498**	2,339
Deferred income	**70,856**	-
Trade creditors	**361**	*1,724*
Taxation and social security	**4,425**	*4,001*
	93,043	*18,064*

Deferred income arises on grants given for projects of longer than one year in duration based on the stage of completion of the project:

	£
Balance brought forward	-
Deferred in year	70,856
Released in year	-
Balance carried forward	**70,856**

16 Unrestricted Funds

2024	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 December***
	£	£	£	£	**£**
General fund	*142,023*	*417,138*	(295,187)	(12,983)	**250,991**

2023	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 December*
	£	£	£	£	**£**
General fund	*102,862*	*306,853*	(267,692)	-	*142,023*

17 Restricted Funds

2024	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 Dec***
	£	£	£	£	**£**
Burma	28,205	94,883	(90,125)	3,643	**36,606**
Nagorno-Karabakh	31,708	180,579	(179,439)	-	**32,848**
Nigeria	23,207	41,973	(64,215)	-	**965**
South Sudan	7,658	1,952	(17,027)	9,333	**1,916**
Sudan	974	37,957	(36,351)	7	**2,587**
	91,752	357,344	(387,157)	12,983	**74,922**

2023	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 Dec*
	£	£	£	£	£
Burma	12,997	59,600	(44,392)	-	28,205
Nagorno-Karabakh	44,334	108,325	(120,951)	-	31,708
Nigeria	42,798	31,873	(51,464)	-	23,207
South Sudan	21,542	40,017	(53,901)	-	7,658
Sudan	2,598	108,879	(110,503)	-	974
Syria	-	94	(94)	-	-
	124,269	348,788	(381,305)	-	91,752

18 Analysis of net assets between funds

	Unrestricted Funds	*Restricted Funds*	***2024***
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible fixed assets	1,242	-	**1,242**
Current assets	271,936	145,778	**417,714**
Current liabilities	(22,187)	(70,856)	**(93,043)**
	250,911	74,922	**325,913**

	Unrestricted Funds	*Restricted Funds*	*2023*
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible fixed assets	*1,381*	-	*1,381*
Current assets	*158,706*	*91,752*	*250,458*
Current liabilities	*(18,064)*	-	*(18,064)*
	142,023	*91,752*	*233,775*

19 Operating Lease Commitments

The total of future minimum lease payments is as follows:

	2024	*2023*
	£	£
Within one year	**2,858**	2,858
Within 2-5 years	**2,382**	5,240
	5,240	8,098

The amount of non-cancellable operating lease payments recognised as an expense during the year was **£2,858** (2023 - £2,858).

HUMANITARIAN AID RELIEF TRUST

England & Wales - Charity number 1107341

Accounts

Charity number: 1107341
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2023

Another Answer Books & Accounts
1st Floor Bourne House
Cores End Road
Bourne End
SL8 5AR

HUMANITARIAN AID RELIEF TRUST

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HUMANITARIAN AID RELIEF TRUST

Legal and administrative information

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

Trustees

David Bates (Chair)
Stuart Notholt
Steven Turner
Prakash Patel (Honorary Treasurer)

Key Management Personnel

Baroness Caroline Cox (President and Founder)
Samuel Mason (Chief Executive Officer)
David Thomas (Projects and Logistics Co-ordinator)

Registered Office

Unit 7
Jubilee Business Centre
213 Kingsbury Road
Kingsbury
LONDON
NW9 8AQ

Auditor

Sterling Grove Accountants Limited
Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Bankers

HSBC Bank plc
333 Vauxhall Bridge Road
London
SW1V 1EJ

Website

www.hart-uk.org

Country of Incorporation

England and Wales

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023

The directors present their report and the financial statements of Humanitarian Aid Relief Trust (HART) for the year ended 31 December 2023, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Organisation

HART is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, finance, medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners; and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity as listed on Page 3 are in charge of directing, controlling, running and operating the charity on a day-to-day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of all staff are reviewed by the CEO annually.

Fulfilment of the Charity Commission guidelines on Public Benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, we consider how our planned activities will contribute to the aims and objectives of the charity.

HART is committed to serving conflict-affected people and remote communities who are beyond reach of major aid organisations. We operate in seven locations: Abyei, Armenia, Burma (Myanmar), Sudan, South Sudan, Syria and Nigeria. HART's reports are made widely available to the UK Government and Parliament, the Foreign and Commonwealth Office, national and international media, other governmental and non-governmental organisations, and a broad cross-section of the public, particularly through faith groups, schools and universities.

HART delivered high-impact projects throughout 2023. The Directors are delighted to report an exceptional year of support for our local partners and to highlight their key achievements:

- HART embarked on a new partnership with the Tekeyan Centre Fund to provide housing assistance and aid to refugees in Armenia, following Azerbaijan's invasion of Nagorno Karabakh in Autumn 2023. HART's partners at the Lady Cox Disability Rehabilitation Centre (which was evacuated in October 2023) established a Home Visits department in Armenia which prioritises treatment for 200 individuals with highly-complex needs.

- We provided more than £110,000 in emergency aid to victims of the world's largest displacement crisis. Following the onset of the civil conflict in Sudan, HART supported partners in the Sudanese states of Blue Nile and Southern Kordofan, Abyei (on the Sudan-South Sudan border), and South Sudan to deliver programmed food assistance and survival items to more than 10,000 people in need.

- HART established the 'Roads to Hope: Emergency Healthcare in Nigeria' project to enable a frontline medical response for displaced persons and isolated villagers affected by militia violence. HART commissioned two emergency vehicles to remote communities in Plateau state and secured funding for a third vehicle, which will be deployed to southern Kaduna in 2024.

The key charitable aims of HART are:

- To enable local partners to realise their vision of hope for their communities.
- To gather first-hand evidence of oppression and injustice.
- To promote locally-led solutions for a brighter future.

Review of the year

The Directors are pleased to report a productive year in 2023. HART is seeking to protect and promote its financial security in order to continue to safeguard the development of the organisation and the projects and services which we offer to our partners. In 2023 total income was £655,641 which enabled HART to distribute a total of £330,188 to our local partners.

HART distributed £330,188 to 12 projects as follows:

Anglican Diocese of Abyei Agok Library and Teacher Training Centre (Abyei)	£21,480	7%
Anglican Diocese of Abyei Emergency Relief (Abyei)	£19,497	6%
Anglican Diocese of Jos Emergency Relief (Nigeria)	£3,575	1%
Anglican Diocese of Wau Emergency Relief (South Sudan)	£6,250	2%
CSDA Blue Nile and Southern Kordofan Emergency Relief (Sudan)	£47,500	14%
Health & Hope (Burma)	£13,900	4%
Lady Cox Disability Rehabilitation Centre (Armenia/Nagorno Karabakh)	£45,698	14%
Marol Academy (South Sudan)	£6,466	2%
NSCC Nuba Mountains Emergency Relief (Sudan)	£62,952	19%
Roads to Hope: Emergency Education and Healthcare (Nigeria)	£47,832	15%
SWAN Women's Wellbeing Programme (Burma)	£30,438	9%
Tekeyan Centre Fund (Armenia)	£24,600	7%
Total grants awarded	**£330,188**	**100%**

ABYEI

Abyei sits along the border between Sudan and South Sudan and is claimed by both countries. It is often described as 'the biggest flashpoint' left unresolved when the two countries separated in 2011. There is no formal government or criminal justice system in the region. International agencies often choose not to engage, believing the issues to be too complex, politically sensitive or outside their mandate. More than 15,350 refugees have arrived in Abyei since the outbreak of conflict in Sudan, in April 2023.

PARTNER: **Anglican Diocese of Abyei**

With the support of **Barnabas Aid**, HART succeeded in administering emergency assistance via local partners. The Anglican Diocese of Abyei coordinated the delivery of programmed food assistance and survival items to 1,150 beneficiaries, many of whom ran for their lives in Khartoum, or had been directly affected by the conduct of hostilities in Darfur and the states of Kordofan.

The Anglican Diocese of Abyei completed the **Guernsey Overseas Aid & Development Commission (OA&DC)** funded classroom block at Agok Primary School. They designated one of the four classrooms for secondary level education, and constructed an access ramp for children with disabilities who would otherwise face barriers to school participation.

Our partners continued to make steady progress on Abyei's first library and teacher training centre, despite a series of delays caused by inter-communal violence and a prolonged rainy season. The landmark project, funded by **OA&DC**, will provide lifelong learning opportunities to school-aged children, aspiring teachers and university students. The development of education and teacher training opportunities is a historic achievement for Abyei.

"Conflict and under-funding present many challenges for Abyei. A special thank you to the OA&DC for their support to the entire Abyei community – and for making these relief and development projects possible."

Bishop Michael, Anglican Diocese of Abyei

ARMENIA AND NAGORNO KARABAKH

Nagorno Karabakh has endured many years of political turmoil and economic neglect, with two major wars erupting in the early 1990s and 2020. The crisis reached a point of no return in December 2022, when Azerbaijan enforced a nine-month blockade of the Lachin Corridor, which prevented Armenian residents from accessing fuel, food and life-saving medication. Azerbaijan's final military offensive began on 19 September 2023. It culminated in the exodus of more than 100,000 ethnic Armenians.

PARTNER: **Lady Cox Disability Rehabilitation Centre**

Following Azerbaijan's blitz offensive in September 2023, the Lady Cox Disability Rehabilitation Centre in Nagorno Karabakh was forced to close. Staff and patients fled in their hundreds with minimal possessions and without essential equipment, crossing the border to seek refuge in the Republic of Armenia. Children with autism and cerebral palsy, as well as adults in chronic pain, were among those who were forced to evacuate.

"It was simply too dangerous for us to stay in Nagorno Karabakh. "We are heartbroken. After 25 years of hope and healing, we had no choice but to evacuate. We will re-establish the Centre inside Armenia as soon as we are able, but my first priority is the immediate safety and wellbeing of my patients and staff."

Vardan Tadevosyan, the Centre's Founder and Director

HART responded to our partners' request to provide displaced patients with bespoke, accessible humanitarian assistance in Armenia. We assisted them to establish a Home Visits department which prioritises treatment for 200 individuals (existing patients) with highly-complex needs. HART continues to support doctors, nurses and specialists from the Rehabilitation Centre who fled to Armenia.

PARTNER: **Tekeyan Centre Fund**

HART embarked on a new partnership with the Tekeyan Centre Fund, based in Yerevan, Armenia's capital, to deliver refugee and housing assistance to people who were forcibly displaced from Nagorno Karabakh. Together, we launched a housing assistance initiative to renovate homes for refugees. Families receive rent-free housing for a period of three years. Parents are invited to join local farming initiatives to help support their families.

HART also provided 106 displaced families with essential supplies. Our initiatives help to sustain the needs and restore the hope of hundreds, as they rebuild their lives in Armenia.

"Families fled from Nagorno Karabakh to escape death, war and hunger. Thanks to HART, families received food and hygiene items for their first months of displacement in Armenia. It might seem like a drop in the ocean, but people need this support to start a new life."

Armen Tsulikyan, Director at Tekeyan Centre Fund

A coalition of Ethnic Armed Organisations launched a successful offensive against the Burmese military in October 2023. The offensive (known as Operation 1027) provoked a brutal response from local military commanders, who doubled down on their efforts to suppress the opposition. The escalation of conflict in Shan state and other ethnic border regions represents the heaviest clashes in three years. More than 660,000 people have been forced to flee their homes since October 2023, including more than 100,000 in Shan state alone. Displaced families have limited-or-no access to healthcare and education. They suffer from food insecurity and malnutrition.

PARTNER: **Shan Women's Action Network (SWAN)**

SWAN health workers undertake the responsibility of being the only healthcare providers in their target areas, operating with support from field staff based in Shan state, and its headquarters in Chiang Mai, Thailand. In 2023, HART funded the annual costs of the Women's Wellbeing Programme (WWP). Local health workers were trained to treat traumatic injuries sustained in attacks (such as gunshot wounds and burns), provide emergency obstetric care and birth delivery services, combat malnutrition and disease among displaced populations, and deliver trauma counselling to those recovering from conflict.

HART scaled up its fundraising efforts for SWAN in 2023. We were successful in a £74,661 grant application to **The Aall Foundation**, which will provide programme funding throughout 2024 and 2025. We also launched a successful match-funded campaign – the Big Give Christmas Challenge –which was 'championed' by the **Coles-Medlock Foundation**. We remain grateful to The Aall Foundation, the Coles-Medlock Foundation, **Project Longhurst** and **HART supporters** for their generous charitable donations.

> *"It seems the rest of the world has forgotten us. There are no laws to protect civilians – especially women and children. We have not been able to rely on the central government, the military or armed groups, but we can rely on HART. It is crucial for our survival and the survival of those we support."*
>
> Nang Kam Kaw, Director of SWAN's WWP

PARTNER: **Health & Hope**

Health & Hope provide humanitarian aid, educational scholarships and medical care to remote communities in Chin state, western Burma. In May 2023, Cyclone Mocha struck the Bay of Bengal and devastated the coastlines of Bangladesh and Burma. 400 people were killed in the disaster. In some parts of Chin State, the storm destroyed homes and damaged roofs. HART sent £7,300 to Health & Hope to provide emergency shelter to affected households.

This donation also supported the 'New Dawn' initiative, which has established six new foodbanks on the Burma-India border (in addition to 3 pilot sites launched by HART and Health and Hope in 2021). Revolving food stores offer essential items at a subsidised price. Refugees with minimal income now have access to supplies over a longer period.

> *"The food banks sell items at a lower price than shops in the village, so I can pay my children's tuition fees, buy nutritious food and also buy some medicine for my family."*
>
> Beneficiary, Burma-India border

HART sent a further £6,600 to provide emergency relief to Chin State following the escalation of conflict in November 2023. The donation supported evacuation efforts and the delivery of humanitarian assistance to families caught in the crossfire of military attacks and ethnic armed counter-offensives.

The world's media takes little interest in the conflict in central Nigeria, which has claimed up to 22,000 lives in 15 years. Millions of people have been forced to flee their homes. Countless others are left with life-changing injuries and trauma. Neither the Nigerian Government nor UN relief agencies operating in Nigeria provide adequate medical aid to displaced people in any of the country's central states. This includes parts of Plateau state and southern Kaduna, where HART is among the very few international NGOs on the ground.

PARTNER: **Roads to Hope**

In 2023, HART secured a Single Year Award from **OA&DC** to develop the 'Emergency Healthcare in Nigeria' project in southern Kaduna and Plateau state. HART commissioned two mobile health clinics – the first of which was funded by the 2022 Big Give Christmas Challenge – to enable a frontline medical response in central Nigeria. Plans are underway to deploy another (OA&DC-funded) vehicle, equipped with medicines, medical equipment, and a treatment area, where patients will receive life-saving medical attention and pre-hospital care. The two healthcare vehicles have reached 2,500 villagers since late 2023, helping victims of conflict who cannot visit a hospital, and who would otherwise be left to fend for themselves.

HART hosts remote monthly meetings to establish a 'skills matrix' to train volunteer health workers operating under the Roads to Hope health service network. These meetings are led by HART Chair of Board, Colonel David Bates (Senior Lecturer in Disaster Response at the University of Cumbria) and Esther Dittmar (UK-based paramedic), joined by Hassan John (lead implementing partner), Esther Yakubu (lead nurse in Nigeria) and Beth Stephens (HART Programmes Manager).

"Strengthening first aid skills is one of the most crucial aspects of healthcare provision, especially in regions where traumatic incidents are frequent and emergency care services scarce. Basic but rapid interventions can truly save lives – it's that simple."

Esther Dittmar, UK Paramedic and HART volunteer

SOUTH SUDAN

Civilians in South Sudan have endured years of violence and failed peace agreements. Rebel groups continue to multiply along ethnic and tribal lines in localised militia. Conflict has claimed thousands of lives and driven millions to flee their homes. The people's plight is described by experts as a 'full-blown humanitarian emergency', exacerbated by devastating floods and droughts, inequitable distribution of resources, economic mismanagement and serious human rights violations.

PARTNER: **Anglican Diocese of Wau**

South Sudan is one of the primary host countries for refugees fleeing the conflict in Sudan. With support from **Sarah's Trust,** HART was able to strengthen the Anglican Diocese of Wau's life-saving humanitarian interventions for Sudanese refugees and South Sudanese returnees. HART's local partners delivered life-saving food assistance to 120 displaced families, 38 of which were directly supported by Sarah's Trust.

The most vulnerable households in Majook Yithiou and Mobil in Wanyjok Diocese were supported with enough food to last 1.5 months. This delivery of aid assisted our local partners to reduce loss of life and prevent an escalation in the region, where resource competition could itself become a driver of conflict. Households included those recently displaced from Sudan's capital and major cities; single or widowed mothers; the elderly; and families supporting vulnerable persons.

PARTNER: **Marol Academy**

We are proud to support Marol Academy in Bahr el Ghazal, South Sudan, with renovation and expansion of their school facilities. HART funds are contributing towards the construction of three additional classrooms, a dormitory for girls, and a science laboratory for the secondary school. Since 2011, HART has supported local efforts to establish the primary and secondary schools at Marol Academy as academic institutions of excellence.

SUDAN

Sudan is facing a complex humanitarian emergency fuelled by armed conflict. Open warfare between the Sudanese Armed Forces (government army) and the Rapid Support Forces (a paramilitary group) has resulted in the internal displacement of 5.4 million people and more than 10,000 civilian deaths. The states of Southern Kordofan and Blue Nile – also known as the 'Two Areas' – bear some of the worst consequences. The Sudanese Government has so far failed to ensure unimpeded humanitarian access and an adequate level of assistance to the Two Areas, which are situated along the country's volatile southern borders.

PARTNER: **Compassion and Sustainable Development Africa (CSDA)**

During 2023, HART's longstanding partner, the New Sudan Council of Churches (NSCC), underwent a transitional period to become Compassion and Sustainable Development Africa (CSDA). We prioritised the CSDA for emergency relief programmes during 2023 and were successful in transferring more than £110,000 in aid to our in-country partner.

We delivered a £62,952 aid programme, funded by **The Aall Foundation**, to Thobo and Umdorein counties in Southern Kordofan, between April and June 2023. In total, 7,091 people received food assistance to recover during the hunger gap (the period in between harvesting seasons when lives are at greatest risk from starvation). We remain deeply grateful to The Aall Foundation for enabling this life-saving intervention for 1,013 vulnerable households. Their support arrived at a time when many other international agencies were forced to suspend operations, including the United Nations and World Food Programme.

> *"We feared a humanitarian catastrophe. With the support of HART and The Aall Foundation, lives have been saved. The Aall Foundation enabled us to respond at a time when other aid operations had been suspended."*
>
> Benjamin Barnaba, CSDA Director

In Decemeber 2023, HART was profoundly grateful to receive a £47,500 Emergency & Disaster Relief Award from **OA&DC** to reinforce CSDA's humanitarian interventions in the states of Southern Kordofan and Blue Nile. This award is enabling life-saving relief for people who fled open warfare in the capital and major cities, as well as those directly affected by the recent conduct of hostilities inside the Two Areas. The CSDA have delivered food assistance and survival necessities to more than 1,000 displaced persons in Kurmuk host community, Blue Nile state, and 1,000 people in Agiri displacement camp, Southern Kordofan.

Monitoring, Evaluation, Accountability and Learning Development

Project impact is monitored by our local partners and members of the UK team. Through embedded community structures, HART partners conduct community mobilisation and staff routinely carry out monitoring and evaluation of the project's activities for quality assurance. We remain impressed by the financial and administrative competency of our partners' narrative and financial reports to HART. Subject to travel or security restrictions, HART aims to visit partners each year, including monitoring visits to beneficiary villages involved in our projects. In 2023, we were able to visit partners and priorities for support in Armenia (as access to Nagorno Karabakh was restricted).

HART INITIATIVES

Through our internship scheme, graduates are able to gain valuable experience in the international development sector to help them to shape and establish their careers. The work they do for HART is invaluable: writing well-researched briefings and blogs, organising events, raising awareness on social media and supporting us with fundraising and administrative tasks. Our small team achieves so much, which would not be possible without the help of our superb interns and volunteers.

HART Prize for Human Rights In 2023, HART coordinated its annual competition for young people passionate about human rights. The HART Prize for Human Rights is open to anyone between the ages of 11 – 25, who can either write an essay or submit a creative piece (artwork, poem, short film etc.) that critically examines human rights abuses occurring in any of the places where HART works. Students from many parts of the UK and around the world entered the competition in 2023. HART hosted an online Awards Ceremony which featured entries from some of the competition's shortlisted entrants.

"Defending human rights is a shared responsibility. Every year, I am encouraged to see young advocates engage with the same human rights concerns that I bring to the UK Government. It gives me hope that the future is in safe hands."

Baroness Cox, HART Founder President

Empowering local people Our local partners are in some of the most neglected, inaccessible and dangerous locations in the world. The instability of the situations means international organisations are often absent, making local people the best placed to provide support for their own communities.

Aid Our partners inform us on the greatest needs in their community. Our aid is flexible, efficient and reaches our partners directly, in the areas where it is most needed. Our aid is centred on six of the Sustainable Development Goals: Poverty, Hunger, Health and Wellbeing, Education, Gender Equality and Peace, Justice and Strong Institutions.

Advocacy We project unheard voices onto the international stage. With Baroness Cox in the House of Lords, HART has direct access to UK Parliament. We shed light on human rights abuses by presenting first-hand evidence directly from our partners in the field and enabling their voices to be heard.

Sustainable Development We open doors for our partners by building their capacity and connecting them to additional networks of support so that they can achieve self-sustainability.

HART would like to thank each and every one of our supporters who gave generously in 2023, including the following:

- Jorge Vartparonian
- David Ahmanson
- Lord Pearson
- David Rhodes
- Rev Tighe
- Bernard Nazarian
- John Barber
- Deirdre Holding
- John Archer
- Lord Darzi
- Maureen Powell
- Clare Allen
- J R Godden
- Ruth Skidmore
- Michael Bruce
- Ruth Burrows
- Mona Marshall
- Philip Ward

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

Future developments

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

Reserves policy

HART's policy is to maintain unrestricted funds sufficient to cover 4 months' operating expenses which has been the case throughout 2023. Unrestricted Funds at 31st December 2023 were £142,023, compared to £102,862 in 2022.

Risk management

A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity.

The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.

Statement of fundraising practice

In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2023. In 2023 there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2023 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course of 2023 HART received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

HART does not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

Trustees' responsibilities in relation to the financial statements

The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires that the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors
In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware;
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution will be proposed at the Annual General Meeting that Sterling Grove Accountants Limited be re-appointed auditors to the charity.

Approved by the Board of Trustees and signed on its behalf by:

D C Bates

.....

David Bates
(Chair of Trustees)

Date: 23 July 2024

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2023

Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require(s) us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 12], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the humanitarian aid sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the activities of the charitable company, including the Companies Act 2006, Charities

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2023

Act 2011 and data protection, anti-bribery, employment, anti-money laundering, financial sanctions and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance; and

- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Gino Paolo Amasanti FCCA (Senior Statutory Auditor)
For and on behalf of Sterling Grove Accountants Limited, Statutory Auditor

Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date: 12 September 2024

HUMANITARIAN AID RELIEF TRUST

Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	*Unrestricted Funds £*	*Restricted Funds £*	*2022 £*
Income from:							
Donations and legacies	2	287,111	121,024	**408,135**	*281,827*	*197,364*	*479,191*
Charitable Activities	3	17,194	227,764	**244,958**	*16,630*	*225,773*	*242,403*
Other trading activities	4	168	-	**168**	*21*	-	*21*
Other Income	5	150	-	**150**	*1,261*	-	*1,261*
Investments	6	2,230	-	**2,230**	*287*	-	*287*
Total income		306,853	348,788	**655,641**	*300,026*	*423,137*	*723,163*
Expenditure on:							
Raising funds		65,769	-	**65,769**	*125,963*	-	*125,963*
Charitable activities							
Aid		106,312	381,305	**487,617**	*121,540*	*366,846*	*488,386*
Advocacy		95,611	-	**95,611**	*74,219*	-	*74,219*
Total expenditure	7	267,692	381,305	**648,997**	*321,722*	*366,846*	*688,568*
Net income/(expenditure)	11	39,161	(32,517)	**6,644**	*(21,696)*	*56,291*	*34,595*
Transfers between funds		-	-	-	12,387	(12,387)	-
Net Movement in funds		39,161	(32,517)	**6,644**	(9,309)	43,904	34,595
Total funds brought forward		102,862	124,269	**227,131**	*112,171*	*80,365*	*192,536*
Total funds carried forward		142,023	91,752	**233,775**	*102,862*	*124,269*	*227,131*

All of the results relate to ongoing activities. The notes on pages 19 to 30 form part of these financial statements

HUMANITARIAN AID RELIEF TRUST

Balance sheet
As at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		**1,381**		*1,842*
Current assets					
Stock		**420**		*351*	
Debtors	14	**26,775**		*42,949*	
Cash at bank and in hand		**223,263**		*198,831*	
		250,458		*242,131*	
Creditors: amounts falling due within one year	15	**(18,064)**		(16,842)	
Net current assets			**232,394**		*225,289*
Total assets less current liabilities			**233,775**		*227,131*
Funds					
Unrestricted funds	16		**142,023**		*102,862*
Restricted funds	17		**91,752**		*124,269*
Total funds carried forward	18		**233,775**		*227,131*

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of trustees on 23 July 2024 and signed on its behalf

D C Bates

David Bates
(Chair of Trustees)

The notes on pages 19 to 30 form part of these financial statements.
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

Statement of Cash Flows for the year ended 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Cash provided by operating activities	(i)		**22,202**		*16,241*
Cash flows from investing activities					
Interest received		**2,230**		*287*	
Payments to acquire tangible fixed assets		**-**		*(779)*	
Cash (used in) investing activities			**2,230**		*(492)*
Net cash inflow			**24,432**		*15,749*
Cash and cash equivalents at 1 January			**198,831**		*183,082*
Cash and cash equivalents at 31 December			**223,263**		*198,831*

(i) Cash flows from operating activities

Net income/(loss)	**6,644**	*34,595*
Interest received shown in investing activities	**(2,230)**	*(287)*
Depreciation	**461**	*224*
Decrease/(increase) in stock	**(69)**	*2,376*
Decrease/(increase) in debtors	**16,174**	*(18,956)*
(Decrease)/increase in creditors	**1,222**	*(1,711)*
Cash provided by operating activities	**22,202**	*16,241*

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 7, Jubilee Business Centre, 211 Kingsbury Road, London, NW9 8AQ.

The trustees have assessed the financial position of the charity over a period of twelve months from the date the financial statements are approved and consider there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income

Voluntary income, donations (including legacies) and grant income are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. In the event that a donation is subject to conditions that require a level of performance by the charity before it is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

c) Expenditure

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

Allocation of expenditure

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1 Accounting policies (continued)

d) Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

- Equipment, fixtures and fittings - at rates between 10% and 33%

e) Stock

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

f) Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

i) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) Foreign currency translation

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

k) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

l) Fund accounting

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

1 Accounting policies (continued)

m) Pensions

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accrual's basis.

2 Donations and Legacies

	Unrestricted funds £	*Restricted funds* £	*2023* £	*2022* £
Donations				
Donations from individuals	186,262	94,696	**280,958**	*264,551*
Donations from major donors	68,756	-	**68,756**	*156,695*
Donations from churches	3,522	5,000	**8,522**	*22,545*
Donations from schools	3,250	-	**3,250**	-
Donations from corporates	25,321	21,328	**46,649**	*30,400*
	287,111	121,024	**408,135**	*474,191*
Legacies	-	-	**-**	*5,000*
Total	287,111	121,024	**408,135**	*479,191*

3 Charitable Activities

	Unrestricted funds £	*Restricted funds* £	*2023* £	*2022* £
Grant Applications	900	202,750	**203,650**	*185,157*
Other fundraising activities	16,294	25,014	**41,308**	*57,246*
Total	17,194	227,764	**244,958**	*242,403*

4 Other Trading Activities

	Unrestricted funds £	*Restricted funds* £	*2023* £	*2022* £
Book sales	168	-	**168**	*21*
Total	168	-	**168**	*21*

5 Other Income

	Unrestricted funds £	*Restricted funds* £	*2023* £	*2022* £
Other income	150	-	**150**	*1,261*
Total	150	-	**150**	*1,261*

6 Investment Income

	Unrestricted funds £	*Restricted funds* £	*2023* £	*2022* £
Interest receivable from UK bank accounts	2,230	-	**2,230**	*287*

7 Analysis of Expenditure

	Charitable Expenditure						
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2023 Total	*2022 Total*
	£	£	£	£	£	£	£
Staff costs (Note 9)	25,602	50,140	31,091	37,196	16,374	**160,403**	*172,765*
Recruitment	-	-	-	-	-	**-**	*19*
Training	176	146	234	29	-	**585**	*1,057*
Consultancy	-	-	-	-	-	**-**	*1,200*
Office Costs	1,155	496	-	32,062	-	**33,713**	*44,889*
Depreciation	-	-	-	461	-	**461**	*224*
Travel and subsistence	-	29,736	19,824	-	-	**49,560**	*18,700*
Books and Merchandise	321	-	321	-	-	**642**	*3,692*
Communications	2,997	-	5,009	71	71	**8,148**	*17,800*
Audit	-	-	-	-	9,686	**9,686**	*9,686*
Accountancy	4,586	11,466	-	18,346	11,466	**45,864**	*45,864*
Other legal costs	-	87	131	4,811	-	**5,029**	*288*
Insurance	-	-	949	3,769	-	**4,718**	*5,538*
Grants payable (Note 8)	-	330,188	-	-	-	**330,188**	*366,846*
Expenditure carried forward	**34,837**	**422,259**	**57,559**	**96,745**	**37,597**	**648,997**	*688,568*

(Note 7 continues on next page)

Support costs/basis of apportionment

		Charitable Expenditure					
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2023 Total	*2022 Total*
	£	£	£	£	£	£	£
Expenditure brought forward	**34,837**	**422,259**	**57,559**	**96,745**	**37,597**	**648,997**	*688,568*
Staff Costs (Staff time)	13,011	24,672	15,887	(37,196)	(16,374)	-	-
Training (Staff time)	7	13	9	(29)	-	-	-
Office Costs (Staff time)	7,787	14,766	9,509	(32,062)	-	-	-
Depreciation (Staff time)	112	212	137	(461)	-	-	-
Communications (Staff time)	35	65	42	(71)	(71)	-	-
Audit (Direct cost)	656	7,948	1,082	-	(9,686)	-	-
Accountancy (Staff time)	7,241	13,730	8,841	(18,346)	(11,466)	-	-
Other Legal Costs (Staff time)	1,168	2,216	1,427	(4,811)	-	-	-
Insurance (Staff time)	915	1,736	1,118	(3,769)	-	-	-
Total expenditure 2023	**65,769**	**487,617**	**95,611**	**-**	**-**	**648,997**	*688,568*
Total expenditure 2022	*125,963*	*488,386*	*74,219*	-	-	*688,568*	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.
Of the total expenditure, £267,692 was unrestricted (2022: £321,722) and £381,305 was restricted (2022: £366,846).

8 Grants Payable

	Number	2023 £	2022 £
Aid programmes			
Burma	2	44,338	*107,700*
Nagorno-Karabakh	2	70,298	*20,000*
Nigeria	2	51,407	*52,764*
South Sudan	4	53,693	*139,069*
Sudan	2	110,452	*17,880*
Syria	-	-	*29,433*
Uganda	-	-	-
Total grants awarded		330,188	*366,846*

Projects	2023 £	2022 £
Health & Hope (Burma)	13,900	*10,000*
Loi Tai Leng School (Burma)	-	*30,000*
SWAN Women's Wellbeing Projects (Burma)	30,438	*30,000*
SWAN Emergency Relief (Burma)	-	*13,000*
SWAN Education Projects (Burma)	-	*24,700*
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	45,698	*20,000*
The Tekyan Centre (Nagorno Karabakh)	24,600	-
Emergency Needs (Nigeria)	3,575	-
Roads to Hope (Nigeria)	47,832	*47,264*
Jos Christian Institute (Nigeria)	-	*500*
Mai Akido Peace Project (Nigeria)	-	*5,000*
Diocese of Wau Emergency relief (South Sudan)	6,250	*37,000*
Diocese of Abyei Emergency Relief (South Sudan)	19,497	*48,080*
Diocese of Abyei Agok School (South Sudan)	21,480	*48,163*
Diocese of Abyei Thurlith School (South Sudan)	-	*5,826*
Marol Academy (South Sudan)	6,466	-
Blue Nile Education Projects (Sudan)	-	*17,880*
Emergency Relief (Sudan)	47,500	-
Nuba Mountains Relief (Sudan)	62,952	-
Empowering Women in Maaloula (Syria)	-	*29,433*
Total grants awarded	330,188	*366,846*

9 Staff Numbers and Costs

	2023	2022
	£	£
Staff costs:		
Wages and salaries	**148,460**	*158,361*
Social security costs	**9,212**	*11,354*
Employer contributions to the defined contribution/pension schemes	**2,731**	*3,050*
	160,403	*172,765*

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	Number	Number
Raising funds	**1**	*1*
Aid	**1**	*1*
Advocacy	**1**	*1*
Support	**2**	*2*
Governance	**1**	*1*
	6	*6*

There were no employees with employee benefits excluding employer pension costs above £60,000 (2022: none).

Key Management Personnel
The total employee benefits of the key management personnel of the charity as listed on page 3 were £86,504 (2022: £85,809).

10 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 9 above. The trustees are not remunerated. No trustees were reimbursed for travel and subsistence expenses incurred during the charity's operations in the year (2022: two trustees were reimbursed travel and subsistence expenses of £6,878).

There were no other related party transactions during the year.

11 Net (expenditure)/income

This is stated after charging:

	2023	2022
	£	£
Depreciation	461	224
Auditors' remuneration (including VAT):		
Audit	9,686	9,686

12 Taxation

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

13 Tangible Fixed Assets

	Equipment, fixtures & fittings	Total
	£	£
Cost		
At 1 January 2023	4,347	4,347
Additions in the year	-	-
Disposals in the year	-	-
At 31 December 2023	**4,347**	**4,347**
Depreciation		
At 1 January 2023	2,505	2,505
Depreciation for the year	461	461
Depreciation on Disposals	-	-
At 31 December 2023	**2,966**	**2,966**
Net book value		
At 31 December 2023	**1,381**	**1,381**
At 31 December 2022	*1,842*	*1,842*

14 Debtors

	2023	2022
	£	£
Prepayments	8,909	1,658
Gift aid recoverable	4,285	12,440
Accrued Income	9,868	5,011
Other Debtors	3,713	23,840
	26,775	42,949

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	10,000	12,520
Other creditors	2,339	86
Trade creditors	1,724	249
Taxation and social security	4,001	3,987
	18,064	16,842

16 Unrestricted Funds

2023	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
General fund	102,862	306,853	(267,692)	-	142,023

2022	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
General fund	112,171	300,026	(321,722)	12,387	102,862

17 Restricted Funds

2023	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 Dec***
	£	£	£	£	**£**
Burma	12,997	59,600	(44,392)	-	**28,205**
Nagorno-Karabakh	44,334	108,325	(120,951)	-	**31,708**
Nigeria	42,798	31,873	(51,464)	-	**23,207**
Sudan	2,598	108,879	(110,503)	-	**974**
South Sudan	21,542	40,017	(53,901)	-	**7,658**
Syria	-	94	(94)	-	**-**
	124,269	348,788	(381,305)	-	**91,752**

2022	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 Dec*
	£	£	£	£	£
Burma	7,980	106,428	(107,700)	6,289	**12,997**
Nagorno-Karabakh	37,078	35,378	(20,000)	(8,122)	**44,334**
Nigeria	18,822	81,000	(52,764)	(4,260)	**42,798**
Sudan	2,077	19,826	(17,880)	(1,425)	**2,598**
South Sudan	14,294	147,802	(139,069)	(1,485)	**21,542**
Syria	114	32,703	(29,433)	(3,384)	**-**
	80,365	423,137	(366,846)	(12,387)	**124,269**

18 Analysis of net assets between funds

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	***2023***
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible fixed assets	1,381	-	-	**1,381**
Current assets	158,706	-	91,752	**250,458**
Current liabilities	(18,064)	-	-	**(18,064)**
	142,023	-	91,752	**233,775**

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	*2022*
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	1,842	-	-	1,842
Current assets	117,862	-	124,269	242,131
Current liabilities	(16,842)	-	-	(16,842)
	102,862	-	*124,269*	*227,131*

19 Operating Lease Commitments

The total of future minimum lease payments is as follows:

	2023	*2022*
	£	£
Within one year	**2,858**	2,858
Within 2-5 years	**3,356**	6,214
	6,214	9,072

The amount of non-cancellable operating lease payments recognised as an expense during the year was £2,858 (2022 - £2,858).

HUMANITARIAN AID RELIEF TRUST

England & Wales - Charity number 1107341

Accounts

Charity number: 1107341
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2022

Another Answer Books & Accounts
1st Floor Bourne House
Cores End Road
Bourne End
SL8 5AR

HUMANITARIAN AID RELIEF TRUST

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HUMANITARIAN AID RELIEF TRUST

Legal and administrative information

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

Trustees

David Bates (Chair)
Stuart Notholt
Steven Turner
Prakash Patel (Honorary Treasurer)
Ankur Pandya (resigned 15th August 2022)

Key Management Personnel

Baroness Caroline Cox (President and Founder)
Samuel Mason (Chief Executive Officer)
David Thomas (Projects and Logistics Co-ordinator)

Registered Office

Unit 7
Jubilee Business Centre
213 Kingsbury Road
Kingsbury
LONDON
NW9 8AQ

Auditor

Sterling Grove Accountants Limited
Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Bankers

HSBC Bank plc
333 Vauxhall Bridge Road
London
SW1V 1EJ

Website

www.hart-uk.org

Country of Incorporation

England and Wales

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2022

The directors present their report and the financial statements of Humanitarian Aid Relief Trust (HART) for the year ended 31 December 2022, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Organisation

HART is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, finance, medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners; and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity as listed on Page 3 are in charge of directing, controlling, running and operating the charity on a day-to-day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of all staff are reviewed by the CEO annually.

Fulfilment of the Charity Commission guidelines on Public Benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, we consider how our planned activities will contribute to the aims and objectives of the charity.

Through its advocacy work HART provides a voice in the international arena for people who are, or who are suffering oppression and persecution, who are often not being served by major aid organisations and who are largely 'off the radar' of the international media. HART's reports are made widely available to the UK Government and Parliament, the Foreign and Commonwealth Office, national and international media, other governmental and non-governmental organisations, and a broad cross-section of the public, particularly through faith groups, schools and universities.

Throughout 2022, HART provided crucial support for humanitarian programmes in seven locations: Nagorno Karabakh, Syria, Nigeria, Burma, Sudan, South Sudan and Abyei. We worked with local experts and community members to deliver high-impact projects in emergency relief, climate management, disability equality, education, healthcare provision and conflict reconciliation. The trustees wish to highlight three HART achievements: (1) The expansion of the Roads to Hope programme amid rising militia violence in Central Nigeria, (2) the delivery of immediate life-saving relief to communities suffering from conflict in Aweil East County, South Sudan, and (3) the provision of healthcare, education and cross-border aid to Internally Displaced Persons (IDPs) living with the consequences of repressive military rule in Burma.

The key charitable aims of HART are:

- To provide emergency relief to people trapped behind closed borders and isolated communities who are overlooked by major aid organisations, ignored by the international media and/or oppressed by their own government.
- To work closely with local partners in isolated, under-reported and marginalised areas.

- To support community-led initiatives relating to healthcare, education, women's empowerment, training, malnutrition and emergency relief, which facilitate rehabilitation and sustainable development.
- To highlight the root causes of violations of human rights and poverty through advocacy in multiple arenas.

Review of the year

The trustees are pleased to report a productive year in 2022. HART is seeking to protect and promote its financial security in order to continue to safeguard the development of the organisation and the projects and services which we offer to our partners. In 2022 total income increased to £723,163 compared to £583,430 in 2021, which enabled HART to distribute a total of £366,846 to our local partners compared to £313,503 in 2021.

HART's financial impact during 2022 is as follows:

HART distributed £366,846 to 15 local partners as follows:

Health & Hope (Burma)	**10,000**	3%
Loi Tai Leng School (Burma)	**30,000**	8%
SWAN Women's Wellbeing Programme (Burma)	**30,000**	8%
SWAN Emergency Relief	**13,000**	4%
SWAN Education Projects	**24,700**	7%
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	**20,000**	5%
Roads to Hope Mobile Education Units (Nigeria)	**47,264**	13%
Jos Christian Institute (Nigeria)	**500**	0%
Mai Akido Peace Project (Nigeria)	**5,000**	1%
Blue Nile Education Projects (Sudan)	**17,880**	5%
Diocese of Wau Emergency Relief (South Sudan)	**37,000**	10%
Diocese of Abyei Emergency Relief (South Sudan)	**48,080**	13%
Diocese of Abyei Agok School (South Sudan)	**48,163**	13%
Diocese of Abyei Thurlith School (South Sudan)	**5,826**	2%
Empowering Women in Maaloula (Syria)	**29,433**	8%
Total grants awarded	**366,846**	100%

BURMA Burma's return to military rule has seen approximately 3,000 civilians killed, 17,000 detained and more than 1.5 million displaced. Targeted violence has forced thousands of doctors into hiding. In the ethnic states, access to transport routes for humanitarian aid has been strategically restricted by the military, blocking healthcare workers from assisting Internally Displaced Persons (IDPs) and their respective host communities.

PARTNER: SWAN (Shan Women's Action Network)

The **Shan Women's Action Network (SWAN)** trains local women to become Community Health Workers and auxiliary midwives who provide life-saving healthcare and education sessions in remote communities and for displaced populations. HART is the primary funder of the Women's Wellbeing Programme (WWP), which reduces maternal infant and child mortality rates, and improves the health status of women and children in Shan State and northern Thailand. Despite ongoing security challenges, SWAN's Community Health Workers (CHWs) continued to travel to remote communities in 2022 to provide pre and post-natal care to pregnant women and assist with childbirth. Between July and December:

- 36 new medical subjects were studied by 14 health workers
- 73 women received pre-natal and/or post-partum health checks
- 706 children from 32 villages had their nutrition levels monitored
- 487 people participated in SWAN's reproductive health awareness sessions
- 2,000 contraceptive implant kits were distributed to women's health organisations
- 1,093 students received nutritional, seasonal disease and basic hygiene education

In July, HART facilitated a remote training programme from Chiang Mai, covering the management of multiple casualties, acute trauma life support, vector borne diseases, women's health, childhood nutrition, and

management of health in displacement and refugee camps. Programme participants reported increased confidence in their abilities to provide medical assistance in remote areas. One participant told HART: *"I learned more about how to use my skills in the area of pre and post-natal care, and now I am more aware of specific hygiene practices which could lead to danger."*

Members of the UK team also travelled with SWAN's Education Director to hear about the needs of refugee children at Lak Taeng Primary School, Kuong Jur Nursery and Loi Htat Nursery, all of which remain unique in their acceptance of undocumented students in Thailand. Subsequently, with the support of a fundraiser led by former Board Member **Jo Russell** and supporter **Ben Richards**, HART was able to direct £24,700 to provide these SWAN-supported schools with educational teaching materials, school meals and transportation for students.

PARTNER: Loi Tai Leng School (connected to SWAN)

Director of Education for Shan State: *"Every school along the border has been forced to make sacrifices to help children displaced by conflict."*

Through our partnership with SWAN, HART supports a school for displaced children in Loi Tai Leng displacement camp on the Thai-Burma border. **Loi Tai Leng** educates more than 800 children, over half of whom board because they are orphans or live too far away from the school due to internal conflict between armed Shan resistance groups and the Burmese military. Following the military coup in 2021, more children have travelled to the border in search of security.

The aftershocks of the COVID-19 pandemic and the military coup have seen the cost of food triple at Loi Tai Leng School. Teachers have repeatedly expressed concerns about inadequate school meals and the subsequent impact on students' education. HART was pleased to direct £20,000 to Loi Tai Leng to supplement school meals for the academic year. An additional £5,000 was directed to an on-site agricultural and livestock breeding project to increase food security for the school community. We remain grateful for the ongoing support of **Jo Russell** and **Ben Richards** and their commitment to fundraise for children displaced by conflict and insecurity in Burma.

NAGORNO-KARABAKH (ARTSAKH) The people of Nagorno Karabakh live under constant threat of conflict. Azerbaijan's blockade of the Lachin Corridor, Nagorno Karabakh's only route for food, medicine and humanitarian aid, has led to an urgent crisis. Despite calls from humanitarian groups and members of the UN Security Council to lift the blockade, the siege continues. Of the 120,000 people trapped within Nagorno Karabakh, 9,000 are estimated to have disabilities.

PARTNER: The Lady Cox Rehabilitation Centre

Since its establishment in 1998, The **Lady Cox Rehabilitation Centre** has been changing the lives of people with disabilities in Nagorno Karabakh. Founded by Vardan Tadevosyan, who remains the Director today, the Centre has succeeded in transforming disability rehabilitation services for the region and reducing the stigma associated with disability. HART directed £20,000 to support the running costs of the Lady Cox Rehabilitation Centre in 2022.

The 44-day war in 2020 saw demand on the Centre's services expand with the influx of injured soldiers. The Centre reached its physical capacity and is now reliant on supporting 400 patients via home visits. Across the region, the impact of the blockade has been described as particularly acute for people with disabilities, whose access to healthcare services has been disrupted. Despite significant challenges, Vardan Tadevosyan and his staff have been able to continue rehabilitation services for both in-patients and out-patients.

NIGERIA Across Central Nigeria, thousands of civilians have been killed or wounded in terrorist attacks. Millions are displaced by insecurity and fear. With little-to-no international aid being directed to the central states, displaced people are forced to rely on assistance from under-resourced local churches, small non-governmental organisations (NGOs) or the generosity of their extended family.

PARTNER: Anglican Diocese of Jos

Since **Roads to Hope: Education in Emergencies** was launched in 2021, the project has provided safer education to more than 5,000 displaced children in Central Nigeria. With support from **St Christopher's Church in Pott Shrigley** and **Christian Solidarity International**, HART was able to expand the reach of the project in 2022 by equipping our partners with further mobile education units. In total, four units are in operation under the **Diocese of Jos**, each equipped with books, pens, a whiteboard, an electronic monitor and a solar-powered generator.

Following the success of the pilot project, HART sought funding to launch **Roads to Hope: Emergency Healthcare in Nigeria**. During the 2022 **Big Give** Christmas Challenge, HART supporters raised £40,616 to equip our partners with the first mobile medical unit. The unit will prioritise remote villages targeted by armed militia, enabling immediate relief following an attack and essential healthcare training among the community. Volunteer medical staff (displaced persons themselves) will clean wounds, extract metal, test for preventable illnesses such as diarrhoea and malaria, and transport severely wounded patients to hospital.

Implementing partner, Canon Hassan John: *"More children are killed in attacks because they cannot run far. This causes more mothers to die also because they stay behind to look for their children. Getting a medical van to reach these vulnerable people soon after an attack would certainly save many lives."*

SOUTH SUDAN The world's youngest country is home to approximately sixty tribes. Many long-term disputes have fuelled ongoing conflict, making the civil war an increasingly complicated situation to resolve. It is estimated that 2.2 million people are internally displaced. South Sudan's hunger crisis has reached its highest level since the country gained independence in 2011, with more than 7 million people facing acute food insecurity.

PARTNER: Diocese of Wau

Throughout 2022, HART prioritised communities in South Sudan for emergency relief. In January, our local partners the **Diocese of Wau** notified us of a horrific attack launched on Yith Pabol village in Aweil East County. 25 people were killed, 9 injured and more than 1,115 people were displaced. We were grateful to secure £37,536 from the **Barnabas Fund** to coordinate an immediate delivery of aid to 1,250 affected persons. We wish to extend our thanks to Barnabas Fund and their supporters for enabling our local partners to deliver emergency food assistance and blankets to people displaced by the deadly attack on Yith Pabol.

Adut Koch Tai, Yith Pabol village resident: *"My house was burnt to the ground by soldiers who came early in the morning. My house was full of sorghum, groundnuts and other items which I keep in my house to sell for a living. We had to run to the bush and leave our house because they were killing people who had not escaped to the bush. I was so confused when I returned from the bush, not knowing what to do or where to go, because they left me nothing. I am so thankful to the Church leaders who came with food and household items, their support came when I needed it."*

PARTNER: Diocese of Abyei

During the Sudanese civil war in the 1980s, territorial disputes between Sudanese and South Sudanese governments prevented the 2011 referendum from determining the status of Abyei. The region remains a contentious issue between Sudan and South Sudan, preventing those who live there from having a police force, standardised education curriculum or targeted government assistance. Outbreaks of inter-communal violence have been an obstacle to peace in the region.

In 2022, Abyei suffered from the challenges of inter-communal conflict and climate change. The same households that were attacked or displaced during attacks later suffered the effects of severe flooding. We were grateful to receive a disaster emergency relief award from the **Guernsey Overseas Aid & Development Commission** to support affected people. The relief project has been designed to reduce the level of suffering and starvation faced by vulnerable households who are reeling from inter-communal attacks and the effects of flooding.

Moreover, with the support **Guernsey Overseas Aid & Development Commission,** the **Diocese of Abyei** was able to begin construction on a library and teacher-training centre at Agok School, located in the Abyei Diocese compound. Having supported the construction of further classrooms at Agok School, HART is delighted to stand alongside our partners and community members as they construct the region's first ever library. This historic project seeks to increase school enrolment rates and offer life-changing educational opportunities for young people.

SUDAN After a coup returned power to military rule, the Transitional Military Council continued to govern Sudan in 2022. Consequently, political unrest in Khartoum, global inflation and climate change have intensified Sudan's existing challenges regarding access to food, education and healthcare. The influx of Internally Displaced Persons returning to the relative safety of Blue Nile and South Kordofan has increased pressure on resources and could itself become a driver of conflict.

PARTNER: New Sudan Council of Churches (NSCC)

The New Sudan Council of Churches (NSCC) is a faith-based organisation run by HART partner, Benjamin Barnaba, that undertakes humanitarian and advocacy work in marginalised areas of Sudan, including Blue Nile State, South Kordofan State, and in refugee camps in South Sudan.

In 2022, with funding secured from the **The Aall Foundation,** HART and the **New Sudan Council of Churches (NSCC)** facilitated a two-week teacher training workshop for 50 teachers from each of the 47 primary schools in Blue Nile State. The project provided each participant teacher with a small salary for six months. Through these outputs, HART seeks to enhance the overall quality of education in Blue Nile State, incentivise teachers to continue teaching, and decrease student dropout rates.

SYRIA In 2022, UK and EU-backed financial sanctions were extended for a further year, depriving Syrians of the fuel necessary to deliver food and generate electricity, and preventing parts of Syria from importing fertilizer, pipes, generators, medical equipment, and other essential goods. It is estimated that more than half of the population has been displaced from their homes. A lack of sustained access to healthcare, education, housing and food have exacerbated the effects of the conflict and forced 90 percent of Syrians below the poverty line.

PARTNER: St Ephrem Patriarchal Development Committee (EDPC)

St Ephrem Patriarchal Development Committee (EPDC) works under the supervision of the Syriac Orthodox Patriarchate of Antioch to provide humanitarian assistance to the people of Syria. EPDC provides the means for people living in poverty and under oppression to increase their capacity building and improve their living conditions.

In 2022, HART secured £32,703 from **L'Ouevre d'Orient** to expand the Women's Empowerment & Food Security project from Maaloula into Saydnaya, a historic town that suffered from attacks by ISIS and violent clashes with the Syrian government. The project will enable female-headed households to generate an income and provide a sustainable level of security and stability. It will stimulate the re-establishment of marketplace activity and encourage displaced families to return to Saydnaya, representing a symbol of hope within the town as its people seek to recover from the devastation of war.

Monitoring, Evaluation, Accountability and Learning Development

Project impact is monitored by our local partners and members of the UK team. Through embedded community structures, HART partners conduct community mobilisation and staff routinely carry out monitoring and evaluation of the project's activities for quality assurance. We remain impressed by the financial and administrative competency of our partners' narrative and financial reports to HART. Subject to travel restrictions, HART aims to visit partners each year, including monitoring visits to beneficiary villages involved in our projects. In 2022, we were able to visit partners and priorities for support in Nigeria, Armenia (as access to Nagorno Karabakh remains restricted) and along the Thai-Burma border.

HART INITIATIVES

Through our internship scheme, graduates are able to gain valuable experience in the international development sector to help them to shape and establish their careers. The work they do for HART is invaluable: writing well-researched briefings and blogs, organising events, raising awareness on social media and supporting us with fundraising and administrative tasks. Our small team achieves so much, which would not be possible without the help of our superb interns and volunteers.

HART Prize for Human Rights In 2022, HART coordinated its annual competition for young people passionate about human rights. The HART Prize for Human Rights is open to anyone between the ages of 11 – 25, who can either write an essay or submit a creative piece (artwork, poem, short film etc.) that critically examines human rights abuses occurring in any of the places where HART works.

138 students entered the 2021/22 competition from many parts of the UK and around the world. HART hosted an online Awards Ceremony which featured virtual performances from some of the competition's shortlisted entrants. The Trustees were impressed by the standard of entries submitted in 2021/22 and encouraged to see so many young people engaging with human rights.

Empowering local people Our local partners are in some of the most neglected, inaccessible and dangerous locations in the world. The instability of the situations means international organisations are often absent, making local people the best placed to provide support for their own communities.

Aid Our partners inform us on the greatest needs in their community. Our aid is flexible, efficient and reaches our partners directly, in the areas where it is most needed. Our aid is centred on six of the Sustainable Development Goals: Poverty, Hunger, Health and Wellbeing, Education, Gender Equality and Peace, Justice and Strong Institutions.

Advocacy We project unheard voices onto the international stage. With Baroness Cox in the House of Lords, HART has direct access to UK Parliament. We shed light on human rights abuses by presenting first-hand evidence directly from our partners in the field and enabling their voices to be heard.

Sustainable Development We open doors for our partners by building their capacity and connecting them to additional networks of support so that they can achieve self-sustainability.

HART would like to thank each and every one of our supporters who gave generously in 2022, including the following:

- Guernsey Overseas Aid and Development Commission
- The Aall Foundation
- The Vardy Foundation
- The R&H Sneller Fund
- Jo and Jonathan Russell
- The Rannoch Trust
- Bleenham Holding
- HART USA (Leaders in Transformation)
- Parish of St Christopher, Shrigley
- The Jerusalem Trust
- Stiftelsen Ny Start I Ost
- John and Nicola Barber
- David and Sarah Rhodes
- Mark Halsey
- L'Ouevre d'Orient
- KLAR Partners
- Christian Solidarity International (CSI)
- The Big Give
- Global Care

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

Future developments
The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Investment policy
Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

Reserves policy
HART's policy is to maintain unrestricted funds sufficient to cover 4 months' operating expenses which has been the case throughout 2022. Unrestricted Funds at 31st December 2022 were £102,862, compared to £112,171 in 2021.

Risk management

A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity.

The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.

Statement of fundraising practice

In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2022. In 2022 there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2022 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course of 2022 HART received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

HART does not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

Trustees' responsibilities in relation to the financial statements

The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires that the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors
In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware;
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution will be proposed at the Annual General Meeting that Sterling Grove Accountants Limited be re-appointed auditors to the charity.

Approved by the Board of Trustees and signed on its behalf by:

D C Bates

David Bates
(Chair of Trustees)

Date 25th April 2023

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2022

Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require(s) us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 11], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the humanitarian aid sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the activities of the charitable company, including the Companies Act 2006, Charities

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2022

Act 2011 and data protection, anti-bribery, employment, anti-money laundering, financial sanctions and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- reading the minutes of meetings of those charged with governance; and

- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Mr Gino Paolo Amasanti FCCA (Senior Statutory Auditor)
For and on behalf of Sterling Grove Accountants Limited, Statutory Auditor

Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date: 25 April 2023

HUMANITARIAN AID RELIEF TRUST

Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2022

	Notes	Unrestricted Funds	Restricted Funds	2022	*Unrestricted Funds*	*Restricted Funds*	*2021*
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	281,827	197,364	**479,191**	*317,105*	*92,942*	*410,047*
Charitable Activities	3	16,630	225,773	**242,403**	*30,340*	*142,463*	*172,803*
Other trading activities	4	21	-	**21**	*340*	-	*340*
Other Income	5	1,261	-	**1,261**	*200*	-	*200*
Investments	6	287	-	**287**	*40*	-	*40*
Total income		300,026	423,137	**723,163**	*348,025*	*235,405*	*583,430*
Expenditure on:							
Raising funds		125,963	-	**125,963**	*121,655*	-	*121,655*
Charitable activities							
Aid		121,540	366,846	**488,386**	*91,576*	*313,503*	*405,079*
Advocacy		74,219	-	**74,219**	*106,254*	-	*106,254*
Total expenditure	7	321,722	366,846	**688,568**	*319,485*	*313,503*	*632,988*
Net income/(expenditure)	11	(21,696)	56,291	**34,595**	*28,540*	*(78,098)*	*(49,558)*
Transfers between funds		12,387	(12,387)	**-**	(22,638)	22,638	-
Net Movement in funds		(9,309)	43,904	**34,595**	5,902	(55,460)	(49,558)
Total funds brought forward		112,171	80,365	**192,536**	*106,269*	*135,825*	*242,094*
Total funds carried forward		102,862	124,269	**227,131**	*112,171*	*80,365*	*192,536*

All of the results relate to ongoing activities. The notes on pages 18 to 30 form part of these financial statements

HUMANITARIAN AID RELIEF TRUST

Balance sheet
As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		**1,842**		*1,287*
Current assets					
Stock		**351**		*2,727*	
Debtors	14	**42,949**		*23,993*	
Cash at bank and in hand		**198,831**		*183,082*	
		242,131		*209,802*	
Creditors: amounts falling due within one year	15	**(16,842)**		(18,553)	
Net current assets			**225,289**		*191,249*
Total assets less current liabilities			**227,131**		*192,536*
Funds					
Unrestricted funds	16		**102,862**		*112,171*
Designated Funds	17		**-**		-
Restricted funds	18		**124,269**		*80,365*
Total funds carried forward	19		**227,131**		*192,536*

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of trustees on 25TH April 2023 and signed on its behalf

D C Bates

David Bates
(Chair of Trustees)

The notes on pages 18 to 30 form part of these financial statements.
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

Statement of Cash Flows for the year ended 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Cash provided by operating activities	(i)		**16,241**		*(27,115)*
Cash flows from investing activities					
Interest received		**287**		*40*	
Payments to acquire tangible fixed assets		**(779)**		*-*	
Cash (used in) investing activities			**(492)**		*40*
Net cash inflow			**15,749**		*(27,075)*
Cash and cash equivalents at 1 January			**183,082**		*210,157*
Cash and cash equivalents at 31 December			**198,831**		*183,082*

(i) Cash flows from operating activities

Net income/(loss)	**34,595**	*(49,558)*
Interest received shown in investing activities	**(287)**	*(40)*
Depreciation	**224**	*275*
Decrease in stock	**2,376**	*916*
Decrease/(increase) in debtors	**(18,956)**	*25,525*
(Decrease)/increase in creditors	**(1,711)**	*(4,233)*
Cash provided by operating activities	**16,241**	*(27,115)*

Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 7, Jubilee Business Centre, 211 Kingsbury Road, London, NW9 8AQ.

The trustees have assessed the financial position of the charity over a period of twelve months from the date the financial statements are approved and consider there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income

Voluntary income, donations (including legacies) and grant income are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. In the event that a donation is subject to conditions that require a level of performance by the charity before it is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

c) Expenditure

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

Allocation of expenditure
Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1 Accounting policies (continued)

d) *Tangible fixed assets and depreciation*

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

- Equipment, fixtures and fittings - at rates between 10% and 33%

e) *Stock*

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

f) *Debtors*

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

g) *Cash at bank and in hand*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

h) *Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

i) *Financial instruments*

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) *Foreign currency translation*

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

k) *VAT*

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

l) *Fund accounting*

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

1 Accounting policies (continued)

m) Pensions

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

2 Donations and Legacies

	Unrestricted funds £	*Restricted funds* £	*2022* £	*2021* £
Donations				
Donations from individuals	179,555	84,996	**264,551**	*261,477*
Donations from major donors	87,327	69,368	**156,695**	*79,355*
Donations from churches	4,545	18,000	**22,545**	*4,816*
Donations from schools	-	-	**-**	*-*
Donations from corporates	5,400	25,000	**30,400**	*58,374*
	276,827	197,364	**474,191**	*404,022*
Legacies	5,000	-	**5,000**	*6,025*
Total	281,827	197,364	**479,191**	*410,047*

3 Charitable Activities

	Unrestricted funds £	*Restricted funds* £	*2022* £	*2021* £
Grant Applications	-	185,157	**185,157**	*88,321*
Other fundraising activities	16,630	40,616	**57,246**	*84,482*
Total	16,630	225,773	**242,403**	*172,803*

4 Other Trading Activities

	Unrestricted funds £	*Restricted funds* £	*2022* £	*2021* £
Book sales	21	-	**21**	*340*
Total	21	-	**21**	*340*

5 Other Income

	Unrestricted funds £	*Restricted funds* £	*2022* £	*2021* £
Other income	1,261	-	**1,261**	*200*
Total	1,261	-	**1,261**	*200*

6 Investment Income

	Unrestricted funds £	*Restricted funds* £	*2022* £	*2021* £
Interest receivable from UK bank accounts	287	-	**287**	*40*

7 Analysis of Expenditure

		Charitable Expenditure					
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2022 Total	*2021 Total*
	£	£	£	£	£	£	*£*
Staff costs (Note 9)	58,303	46,265	27,240	34,384	6,573	**172,765**	*189,243*
Recruitment	6	4	8	1	-	**19**	*-*
Training	317	264	423	53	-	**1,057**	*1,633*
Consultancy	1,200	-	-	-	-	**1,200**	*8,915*
Office Costs	966	3,279	-	40,644	-	**44,889**	*43,615*
Depreciation	-	-	-	224	-	**224**	*275*
Travel and subsistence	-	11,220	7,480	-	-	**18,700**	*5,131*
Books and Merchandise	1,846	-	1,846	-	-	**3,692**	*916*
Communications	6,618	-	10,724	229	229	**17,800**	*9,718*
Audit	-	-	-	-	9,686	**9,686**	*10,066*
Accountancy	4,586	11,466	-	18,346	11,466	**45,864**	*45,864*
Other legal costs	-	115	173	-	-	**288**	*257*
Insurance	-	943	629	3,966	-	**5,538**	*3,852*
Grants payable (Note 8)	-	366,846	-	-	-	**366,846**	*313,503*
Expenditure carried forward	**73,842**	**440,402**	**48,523**	**97,847**	**27,954**	**688,568**	*632,988*

(Note 7 continues on next page)

Support costs/basis of apportionment

		Charitable Expenditure					
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2022 Total	*2021 Total*
	£	£	£	£	£	£	£
Expenditure brought forward	**73,842**	**440,402**	**48,523**	**97,847**	**27,954**	**688,568**	*632,988*
Staff Costs (Staff time)	17,937	14,250	8,770	(34,384)	(6,573)	-	-
Recruitment (Staff time)	-	1	-	(1)	-	-	-
Training (Staff time)	23	19	11	(53)	-	-	-
Consultancy (Staff time)	-	-	-	-	-	-	-
Office Costs (Staff time)	17,799	14,142	8,703	(40,644)	-	-	-
Depreciation (Staff time)	98	78	48	(224)	-	-	-
Communications (Staff time)	200	160	98	(229)	(229)	-	-
Audit (Direct cost)	1,271	7,581	834	-	(9,686)	-	-
Accountancy (Staff time)	13,056	10,373	6,383	(18,346)	(11,466)	-	-
Other Legal Costs (Staff time)	-	-	-	-	-	-	-
Insurance (Staff time)	1,737	1,380	849	(3,966)	-	-	-
Total expenditure 2022	**125,963**	**488,386**	**74,219**	**-**	**-**	**688,568**	*632,988*
Total expenditure 2021	*121,655*	*405,079*	*106,254*	-	-	*632,988*	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.
Of the total expenditure, £321,722 was unrestricted (2021: £319,485) and £366,846 was restricted (2021: £313,503).

8 Grants Payable

	Number	2022 £	2021 £
Aid programmes			
Burma	5	107,700	*73,163*
Nagorno-Karabakh	1	20,000	*70,863*
Nigeria	3	52,764	*37,343*
South Sudan	4	139,069	*47,675*
Sudan	1	17,880	*71,423*
Syria	1	29,433	*10,200*
Uganda		-	*2,836*
Total grants awarded		366,846	*313,503*

Projects	2022 £	2021 £
Emergency Relief (Burma)	-	*10,820*
Health & Hope (Burma)	10,000	*22,483*
Loi Tai Leng School (Burma)	30,000	*2,500*
Relief for IDPs (Burma)	-	*18,000*
SWAN Community Health (Burma)	-	*19,360*
SWAN Womens Wellbeing Projects (Burma)	30,000	-
SWAN Emergency Relief (Burma)	13,000	-
SWAN Education Projects (Burma)	24,700	-
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	20,000	*70,863*
Emergency Needs (Nigeria)	-	*37,343*
Mobile Education Vans (Nigeria)	47,264	-
Jos Christian Institute (Nigeria)	500	-
Mai Akido Peace Project (Nigeria)	5,000	-
Blue Nile Relief (Sudan)	-	*46,232*
Blue Nile Education Projects (Sudan)	17,880	-
Educational Vehicle (Sudan)	-	*20,000*
NRRDO (Sudan)	-	*5,191*
Diocese of Wau Emergency relief (South Sudan)	37,000	-
Diocese of Wau Educational projects (South Sudan)	-	*10,000*
Diocese of Abyei Emergency Relief (South Sudan)	48,080	*2,000*
Diocese of Abyei (South Sudan)	-	*13,593*
Diocese of Abyei Agok School (South Sudan)	48,163	*22,082*
Diocese of Abyei Thurlith School (South Sudan)	5,826	-
Empowering Women in Maaloula (Syria)	29,433	*4,000*
Winterisation 2019 (Syria)	-	*6,200*
PAORINHER Centre (Uganda)	-	*2,836*
Total grants awarded	366,846	*313,503*

9 Staff Numbers and Costs

	2022	2021
	£	£
Staff costs:		
Wages and salaries	**158,361**	*174,325*
Social security costs	**11,354**	*12,073*
Employer contributions to the defined contribution/pension schemes	**3,050**	*2,845*
	172,765	*189,243*

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	Number	*Number*
Raising funds	**1**	*2*
Aid	**1**	*1*
Advocacy	**1**	*1*
Support	**2**	*2*
Governance	**1**	*1*
	6	*7*

There were no employees with employee benefits excluding employer pension costs above £60,000 (2021: none).

Key Management Personnel
The total employee benefits of the key management personnel of the charity as listed on page 3 were £85,809 (2021: £84,507).

10 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 9 above. The trustees are not remunerated. During the year two trustees were reimbursed for travel and subsistence expenses incurred during the charity's operations totalling £6,878 (2021: £nil).

There were no other related party transactions during the year.

11 Net (expenditure)/income

This is stated after charging:

	2022	*2021*
	£	£
Depreciation	224	*275*
Auditors' remuneration (including VAT):		
Audit	9,686	*10,066*

12 Taxation

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

13 Tangible Fixed Assets

	Equipment, fixtures & fittings	*Total*
	£	£
Cost		
At 1 January 2022	16,310	16,310
Additions in the year	779	779
Disposals in the year	(12,742)	(12,742)
At 31 December 2022	**4,347**	**4,347**
Depreciation		
At 1 January 2022	15,023	15,023
Depreciation for the year	224	224
Depreciation on Disposals	(12,742)	(12,742)
At 31 December 2022	**2,505**	**2,505**
Net book value		
At 31 December 2022	**1,842**	**1,842**
At 31 December 2021	*1,287*	*1,287*

14 Debtors

	2022	*2021*
	£	*£*
Prepayments	**1,658**	*2,061*
Gift aid recoverable	**12,440**	*10,499*
Accrued Income	**5,011**	*8,450*
Other Debtors	**23,840**	*2,983*
	42,949	*23,993*

15 Creditors: amounts falling due within one year

	2022	*2021*
	£	*£*
Accruals	**12,520**	*11,653*
Other creditors	**86**	758
Trade creditors	**249**	*1,200*
Taxation and social security	**3,987**	*4,942*
	16,842	*18,553*

16 Unrestricted Funds

2022	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 December***
	£	£	£	£	**£**
General fund	*112,171*	*300,026*	(321,722)	12,387	**102,862**

2021	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 December*
	£	£	£	£	**£**
General fund	*96,269*	*348,025*	(319,485)	(12,638)	*112,171*

17 Designated Funds

2022	Balance at 1 January	Income	Expenditure	Transfers	**Balance at 31 December**
	£	£	£	£	**£**
Designated fund	-	-	-	-	**-**

2021	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 December*
	£	£	£	£	£
Designated fund	*10,000*	-	-	*(10,000)*	-

18 Restricted Funds

2022	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 Dec***
	£	£	£	£	**£**
Burma	7,980	106,428	(107,700)	6,289	**12,997**
India	-	-	-	-	**-**
Nagorno-Karabakh	37,078	35,378	(20,000)	(8,122)	**44,334**
Nigeria	18,822	81,000	(52,764)	(4,260)	**44,798**
Sudan	2,077	19,826	(17,880)	(1,425)	**2,598**
South Sudan	14,294	147,802	(139,069)	(1,485)	**21,542**
Syria	114	32,703	(29,433)	(3,384)	**-**
Uganda	-	-	-	-	-
Funds to be allocated	-	-	-	-	-
	80,365	423,137	(366,846)	(12,387)	**124,269**

2021	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 Dec*
	£	£	£	£	£
Burma	43,734	31,869	(73,163)	5,540	7,980
India	604	-		(604)	-
Nagorno-Karabakh	55,851	53,090	(70,863)	(1,000)	37,078
Nigeria	6,121	39,488	(37,343)	10,556	18,822
Sudan	6,215	67,285	(71,423)	-	2,077
South Sudan	12,881	43,618	(47,675)	5,470	14,294
Syria	10,259	55	(10,200)	-	114
Uganda	-	-	(2,836)	2,836	-
Funds to be allocated	160	-	-	(160)	-
	135,825	235,405	(313,503)	22,638	80,365

19 Analysis of net assets between funds

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	***2022***
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	1,842	-	-	**1,842**
Current assets	117,862	-	124,269	**242,131**
Current liabilities	(16,842)	-	-	**(16,842)**
	102,862	-	124,269	**227,131**

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	*2021*
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	*1,287*	-	-	*1,287*
Current assets	*129,437*	-	*80,365*	*209,802*
Current liabilities	*(18,553)*	-	-	*(18,553)*
	112,171	-	*80,365*	*192,536*

20 Operating Lease Commitments

	2022	*2021*
	£	£
Within one year	**2,858**	2,592
Within 2-5 years	**6,214**	9,072
Lease charges in year	**2,857**	2,858

HUMANITARIAN AID RELIEF TRUST

England & Wales - Charity number 1107341

Accounts

Charity number: 1107341
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2021

Another Answer Books & Accounts
1st Floor Bourne House
Cores End Road
Bourne End
SL8 5AR

HUMANITARIAN AID RELIEF TRUST

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HUMANITARIAN AID RELIEF TRUST

Legal and administrative information

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

Trustees

David Bates (Chair)
Ann Gale (resigned 14th August 2021)
Stuart Notholt
Steven Turner
Prakash Patel (Honorary Treasurer)
Robert Kerr (resigned 19th January 2021)
Ankur Pandya (appointed 4th August 2021)

Key Management Personnel

Baroness Caroline Cox (President and Founder)
Samuel Mason (Chief Executive Officer)
David Thomas (Projects and Logistics Co-ordinator)

Registered Office

Unit 1
Jubilee Business Centre
213 Kingsbury Road
Kingsbury
LONDON NW9 8AQ

Auditor

Sterling Grove Accountants Limited
Fawley House
2 Regatta Place,
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Bankers

HSBC Bank plc
333 Vauxhall Bridge Road
London
SW1V 1EJ

Website

www.hart-uk.org

Country of Incorporation

England and Wales

Trustees Annual Report for the year ended 31 December 2021 (continued)

The directors present their report and the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2021, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Organisation

HART is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, finance, Medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners; and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity as listed on Page 1 are in charge of directing, controlling, running and operating the charity on a day to day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of the all staff are reviewed by the CEO annually.

Fulfilment of the Charity Commission guidelines on Public Benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, we consider how our planned activities will contribute to the aims and objectives of the charity.

Through its advocacy work HART provides a voice in the international arena for people who are, or who are suffering oppression and persecution, who are often not being served by major aid organisations and who are largely 'off the agenda' of the international media. HART's reports are made widely available to the UK Government and Parliament, the Foreign and Commonwealth Office, national and international media, other governmental and non-governmental organisations and a broad cross-section of the public, particularly through faith groups, schools and universities.

The Trustees would like to highlight three HART achievements during 2021: HART's new Burmese partnership and the provision of cross-border aid to communities inside Burma following the military takeover, the launch of HART's 'Road to Hope: Mobile Education in Emergencies' programme in central Nigeria and the provision of life-saving food assistance to isolated communities in Blue Nile State, Sudan.

BURMA

After the military takeover of Burma in February 2021, fighting between the military and multiple armed ethnic groups saw thousands of people displaced across the country, with many fleeing over borders. HART and its Burmese partners sprang into action to support the growing number of families fleeing attacks on their villages. HART partner, the **Shan Women's Action Network (SWAN)** asked HART for emergency funding to provide humanitarian assistance to families arriving at the Thai border with nothing. We are proud that HART was able to respond immediately with funding to support more than 800 families with food, hygiene kits and COVID-19 Personal Protection Equipment (PPE).

Moreover in 2021, the Trustees were pleased to support HART's new partnership with **Sunshine Health & Education Foundation (SHEF)**, a non-governmental organisation based in Thailand which borders eastern Burma. HART has partnered with SHEF to support their provision of education for displaced children from Karen State in eastern Burma, as well as their provision of life-saving humanitarian assistance to Burmese refugees inside Thailand.

NIGERIA

The launch of HART's 'Roads to Hope: Mobile Education in Emergencies' project in central Nigeria was a particular highlight of 2021. For years, Boko Haram and other terrorist factions have targeted schools in Nigeria's north and central regions. They kill teachers and students whilst carrying out mass abductions for ransom. During regular visits by the HART team to partners in Nigeria, we are constantly told by communities that there are no foreign or domestic projects providing education to displaced children in central Nigeria. As is common in conflict-ridden regions, education is widely regarded as the key tool to liberate children from injustice, violence and marginalisation. Therefore, HART and its partner, the **Diocese of Jos,** drew up an innovative solution to the problem faced by thousands of children who are scattered across displacement camps and deprived of their education. The concept is simple: when it is unsafe for children to travel to school, bring school to the children. After equipping a 4x4 truck with books, pens, a whiteboard, an LED monitor and a solar-powered generator, the project recruits local schoolteachers (who live alongside the children in displacement camps) to teach the children English and Maths.

SUDAN

Throughout 2021, HART prioritised the vulnerable and isolated communities of Blue Nile state in Sudan for support. The people of Blue Nile continue to battle against the devastating effects of more than three decades of civil war, combined with severe drought and flooding that has swept across the region since 2019. Extreme weather events have left most regions unable to cultivate and highly dependent on foreign assistance. Access to healthcare and education remains extremely limited or non-existent. Throughout the year, thousands of refugees fled to Blue Nile due to the escalating conflict in Ethiopia and the inadequacy of refugee camps in South Sudan. With no UN aid agencies currently operating in the region, **NSCC** reached out to HART for urgent assistance. HART was grateful to secure £46,232 from the **Guernsey Overseas Aid & Development Commission** to support the most vulnerable households returning to Blue Nile. We were pleased to be able to provide grain, lentils and salt to more than 910 households.

The key charitable aims of HART are:

- To support community-led initiatives relating to healthcare, education, women's empowerment, training, malnutrition and emergency relief, which facilitate rehabilitation and sustainable development
- To work with local partners in communities in isolated, under-reported and marginalised areas
- To highlight the root causes of violations of human rights and poverty through advocacy in multiple arenas.

Financial review of the year

The Trustees are pleased to report a very productive year 2021. HART is seeking to protect and promote its financial security in order to continue to safeguard the development of the organisation and the projects and services which we offer to our partners. In 2021 total income increased to £583,430, compared to £546,215 in 2020, which enabled HART to distribute £313,503 to partners compared to £244,007 in 2020.

The charitable company's accounts show a deficit for the year ending 31st December 2021 of £49,558 compared with a surplus of £25,549 for 2020. Therefore, in line with the Charity Commission guidelines, we have had to use our reserves to meet the resultant deficit.

Unrestricted Funds at 31st December 2021 were £112,171, compared to £96,269 in 2020. Restricted funds at 31st December 2021 were £80,365 compared with a balance of £135,825 in 2020. There were no designated funds at 31st December 2021 compared with a balance of £10,000 in 2020.

HART's financial impact during 2021 is as follows:

HART distributed £313,503 to 17 local partners as follows:

Emergency Relief (Burma)	**10,820**	3%
Health & Hope (Burma)	**22,483**	7%
Loi Tai Leng School (Burma)	**2,500**	1%
Relief for IDPs (Burma)	**18,000**	6%
SWAN Community Health (Burma)	**19,360**	6%
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	**70,863**	23%
Emergency Needs (Nigeria)	**37,343**	12%
Blue Nile Relief (Sudan)	**46,232**	15%
Educational Vehicle (Sudan)	**20,000**	6%
NRRDO (Sudan)	**5,191**	2%
Emergency relief (South Sudan)	**2,000**	1%
Diocese of Wau Educational projects (South Sudan)	**10,000**	3%
Diocese of Abyei (South Sudan)	**13,593**	4%
Diocese of Abyei Classroom Construction (South Sudan)	**22,082**	7%
Empowering Women in Maaloula (Syria)	**4,000**	1%
Winterisation (Syria)	**6,200**	2%
PAORINHER Centre (Uganda)	**2,836**	1%
Total grants awarded	**313,503**	100%

BURMA One of the most ethnically diverse of countries, Burma has suffered decades of civil war associated with the marginalisation of ethnic groups by the ruling military regime. Prior to the military takeover in February 2021, more than 370,000 civilians were displaced. Since the coup d'état, more than 440,000 civilians have been newly displaced, unable to return to their homes due to military clashes and widespread persecution of ethnic minorities.

PARTNER: SWAN (Shan Women's Action Network)

In Shan State, Eastern Burma, our partner SWAN trains local women to become Community Health Workers and auxiliary midwives who provide transformative healthcare and education sessions in their own rural communities and for vulnerable and displaced populations. HART provides annual funding to support these initiatives. Through their work, SWAN reduces maternal infant and child mortality rates and improves the health status of women and children in Shan State and Northern Thailand. SWAN strives for gender equality and gender justice through community-based actions, research and advocacy. The network is involved with programmes designed to improve education, health, women's empowerment, crisis support, and income generation. SWAN reinforces the informal networks between Shan women's projects and facilitates co-ordination with other women's organisations in Burma as well as NGOs.

In 2021, with COVID-19 continuing to affect the roll out of SWAN's annual reproductive and child health programmes, HART and SWAN redirected some of their programme funding to support the influx of refugees arriving at the border with Thailand. Funds were used to provide refugees and internally displaced persons with food, hygiene kits and PPE. Despite the ongoing security threats, SWAN was determined not to further isolate communities by halting their infant and maternal healthcare programmes altogether. Therefore, SWAN's Community Health Workers (CHWs) continued to travel to remote communities throughout the year to provide pre and post-natal care to pregnant women and assist with their childbirth. 21 new traditional birth attendants were trained, and HART's support meant that every CHW was provided with a COVID-19 protection kit.

PARTNER: Loi Tai Leng School (connected to SWAN)

Through SWAN, HART also supports a school for displaced children in Loi Tai Leng, a displacement camp along the Burma-Thai border. The school currently educates more than 800 children, over half of whom board because they are orphans or live too far away from the school due to the on-going conflict between Shan State and the national Burmese army.

In 2021, the ongoing closure of Burma's border with Thailand due to COVID-19 meant that the cost of transporting food to Loi Tai Leng School almost doubled. With no other international donors, school staff were

nervous about having to reduce the number of school meals. We are pleased that HART could support 340 boarding students with three full meals per day throughout 2021. At the same time, students and teachers rapidly expanded their school feeding programme to enhance their food security.

Deputy Director of Shan State Education Commission said: *"Without your support, our boarding students at Loi Tai Leng would not have had a proper meal during the COVID period."*

NAGORNO-KARABAKH (ARTSAKH) The war of September 2020 saw a large number of Turkish drones deliberately aimed at civilian targets in Stepanakert and other Nagorno Karabakh towns and villages. Thousands of people were killed on both sides and the ethnic Armenians that call Nagorno Karabakh home lost a significant amount of land to Azerbaijan following the announcement of a ceasefire in November 2020.

PARTNER: The Lady Cox Rehabilitation Centre

Since its establishment in 1998, The Lady Cox Rehabilitation Centre has been transforming the lives of people living with disabilities in Nagorno-Karabakh. Established by Vardan Tadevosyan, who remains the Director today, the Centre has succeeded in reducing stigma regarding people with disabilities. HART has been happy to support the Centre since 2005, funding around two-fifths of the running costs each year. Today, the Lady Cox Rehabilitation Centre provides hope and healing to over 2,000 patients a year.

Following the 44-day war in 2020, demand on the Centre's services has significantly increased with the influx of injured soldiers. The Centre has reached its physical capacity and is now reliant on supporting patients via home visits. Prior to the war, the Centre was providing home visits to approximately 300 patients per year. Since the war, home visits have increased to support more than 400 patients per year. The Centre is overstretched as it has committed to not placing any injured soldiers on the waiting list.

In 2021, following a supporter appeal which raised £71,000 for Vardan's staff and patients following the war, HART's funding supported the running costs of the Centre as well as the emergency evacuation logistics and humanitarian assistance for the Centre's disabled patients following the conflict.

NIGERIA HART campaigned on behalf of the citizens of North and Middle-belt Nigeria throughout 2020. Baroness Cox repeatedly asked the British Government what humanitarian assistance they are providing to internally displaced persons in the north and central states and campaigned for greater financial and technical assistance to be sent to help strengthen the rule of law and protect freedom of religion or belief in that region.

PARTNER: Diocese of Jos

In early 2021, HART secured funding from the **Aall Foundation** to support conflict-affected internally displaced persons in Plateau state, central Nigeria to return home. The funds were needed to provide emergency relief and sustainable agricultural assistance, enabling people to earn and income and regain self-sufficiency. Despite significant ongoing security challenges, the Diocese of Jos distributed farming hoes, grinding machines and water pumps to remote and isolated villages. Roofing sheets were provided to those whose homes had been burnt by the Fulani militia. HART also sent £16,000 for the Diocese of Jos to purchase and equip the first mobile education van.

HART partner, Canon Hassan John, said: *"The provision of food, and knowledge that they can return to their burnt homes again is life-changing. They have not received any help from the Government or from any other organisation apart from HART."*

SOUTH SUDAN There are approximately sixty tribes in South Sudan, and many of their long-term disputes have become a part of the on-going conflict, making the civil war an increasingly complicated situation to resolve. It is estimated that nearly 400,000 people have been killed, 1.9 million have been internally displaced, and 2.1 million have fled to neighbouring countries. The number of people facing malnutrition has reached 6 million, with famine in some areas.

PARTNER: Diocese of Wau

HART donated £10,000 to the Diocese of Wau in 2021 to support the teaching staff salaries and college running costs at St. John's College, located within the Wau Diocese compound.

PARTNER: Diocese of Abyei

Abyei is a disputed region located along the border between Sudan and South Sudan. The people who live there suffer greatly from a political failure by the two countries to reach an agreement about its location. As such, the region is deprived of aid and advocacy organisations and the devastating floods of 2019 and 2020 only exacerbated existing hardships.

In 2021, HART secured £49,073 from the Guernsey Overseas Aid & Development Commission to construct four new classrooms at Agok School, located in the Abyei Diocese compound. Of this amount, income totalling £22,082 was recognised in the year. Having visited Agok School in January 2020, previously supporting the reconstruction of the girls' toilet blocks, HART is overjoyed to have launched the classroom construction project in September 2021.

HART provided funding for emergency relief throughout the year, supporting requests related to COVID-19 relief, flood relief and conflict relief.

SUDAN 2021 was the second year of Sudan's three-year transition to democratic rule following the ousting of former President al-Bashir in 2019. In a significant blow to activists inside Sudan, the Sudanese military took control of the government in a military coup in October 2021, less than six months before a civilian government was set to takeover. Subsequently, ongoing instability in Khartoum, global inflation and worsening climate change have exacerbated Sudan's existing challenges regarding access to food, education and healthcare.

PARTNER: New Sudan Council of Churches (NSCC)

NSCC is a faith-based organisation run by HART partner, Benjamin Barnaba, that undertakes humanitarian and advocacy work in marginalised areas of Sudan, including Blue Nile State, and in refugee camps in South Sudan.

In June 2021, with funding secured from the **Aall Foundation** in 2020, HART and our partner, **New Sudan Council of Churches (NSCC)** facilitated an historic teacher-training project. Involving at least one teacher from every primary school in the state, it was the first foreign or domestic education project in the state since 2015.

HART also secured a £46,232 emergency grant from the **Guernsey OADC** to support 910 households in Blue Nile State with food assistance to last four months.

Benjamin Barnaba, Executive Director of New Sudan Council of Churches said: *"Food assistance from HART came at the right time and was delivered at the peak of their suffering. It was a great joy to take HART's love to the people of Blue Nile."*

PARTNER: Nuba Relief, Rehabilitation and Development Organisation (NRRDO)

NRRDO is a community-based organisation operating in the Nuba Mountains of Sudan. Since 1993, it has played a key role in raising awareness of the plight of the Nuba people and in delivering humanitarian relief and community-led development.

In May 2021, with funding secured from **The Ashworth Trust** in 2020, NRRDO facilitated a hygiene and sanitation awareness workshop for fifty young women and schoolgirls, focusing on personal hygiene and why it matters, the prevention of water-borne diseases and food contamination prevention. Additionally, the project distributed two hundred 'dignity kits' containing underwear, soap, sanitary towels, toothbrush, toothpaste and body lotion.

SYRIA The impact of UK-backed economic sanctions continued to devastate the lives of civilians living inside Syria in 2021. A lack of sustained access to healthcare, education, housing and food have exacerbated the effects of the conflict and pushed millions of people into poverty. The worsening economic and political crisis in neighbouring Lebanon has led to severe fuel shortages, price hikes and inflation.

PARTNER: St Ephrem Patriarchal Development Committee (EDPC)

EPDC works under the supervision of the Syriac Orthodox Patriarchate of Antioch to provide humanitarian assistance to the people of Syria. EPDC provides the means for people living in poverty and under oppression to increase their capacity building and improve their living conditions.

In 2021, HART continued to support the female income-generating/food security project in Maaloula.

HART INITIATIVES

Through our internship scheme, graduates are able to gain valuable experience in the international development sector to help them to shape and establish their careers.

The work they do for HART is invaluable: writing well-researched briefings and blogs, organising events, raising awareness on social media and supporting us with fundraising and administrative tasks. Our small team achieves so much, which would not be possible without the help of our superb interns.

HART Prize for Human Rights Each year we hold a competition for young people passionate about Human Rights. Anyone between the ages of 11 – 25 can enter by writing an essay or submitting a creative piece (artwork, poem, short film etc.) that critically examines human rights abuses occurring in any of the places where HART works.

In 2021, 246 students entered the competition from many parts of the UK and around the world. Due to COVID-19, HART hosted an online Awards Ceremony which featured virtual performances from some of the competition's shortlisted entrants. Each year we are astounded by the calibre of work submitted, motivating us to continue to encourage young people to engage with human rights in whichever form they wish.

Empowering local people Our local partners are in some of the most neglected, inaccessible and dangerous locations in the world. The instability of the situations means international organisations are often absent, making local people the best placed to provide support for their own communities.

Aid Our partners inform us on the greatest needs in their community. Our aid is flexible, efficient and reaches our partners directly, in the areas where it is most needed. Our aid is centred on six of the Sustainable Development Goals: Poverty, Hunger, Health and Wellbeing, Education, Gender Equality and Peace, Justice and Strong Institutions.

Advocacy We project unheard voices onto the international stage. With Baroness Cox in the House of Lords, HART has direct access to UK Parliament. We shed light on human rights abuses by presenting first-hand evidence directly from our partners in the field and enabling their voices to be heard.

Sustainable Development We open doors for our partners by building their capacity and connecting them to additional networks of support so that they can achieve self-sustainability.

HART would like to thank each and every one of our supporters who gave generously in 2021, including the following:

- Guernsey Overseas Aid and Development Commission
- The Aall Foundation
- The Ahmanson Trust
- Jeffries Investment Bank
- The Street Foundation
- The Vardy Foundation
- The R&H Sneller Fund
- The Ingleby Charitable Trust
- Aldred Charitable Trust
- The Association of Certified Public Accountants
- The Souter Charitable Trust
- The Rannoch Trust
- The Cranston Trust

- Bleenham Holding
- HART USA (Leaders in Transformation)
- The Jerusalem Trust
- Stiftelsen Ny Start I Ost
- The Ashworth Trust
- Global Care
- The David Ingall Fund
- Rathbone Investment Management

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

Future developments
The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Investment policy
Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

Reserves policy
HART's policy is to maintain unrestricted funds sufficient to cover 4 months' operating expenses which has been the case throughout 2021. Unrestricted Funds at 31st December 2021 were £112,171, compared to £96,269 in 2020.

Risk management
A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity.

The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.
- Risk 4: Unpredicted / sudden exit of CEO. Mitigation: A New CEO was appointed in 2021.

Statement of fundraising practice
In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2021. In 2021 there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2021 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course 2021 HART received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

HART does not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

Trustees Annual Report for the year ended 31 December 2021 (continued)

Trustees' responsibilities in relation to the financial statements
The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires that the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records, that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditors
In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charitable company's auditor are unaware;
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
A resolution will be proposed at the Annual General Meeting that Sterling Grove Accountants Limited be re-appointed auditors to the charity.

Approved by the board of trustees and signed on its behalf by:

DCBates

David Bates
(Chair of Trustees)

8th June 2022

HUMANITARIAN AID RELIEF TRUST

Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2021

Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.
Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Independent auditor's Report for the year ended 31 December 2021 (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require(s) us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 7], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the humanitarian aid sector;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the activities of the charitable company, including the Companies Act 2006, Charities Act 2011 and data protection, anti-bribery, employment, anti-money laundering, financial sanctions and health and safety legislation;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Independent auditor's Report for the year ended 31 December 2021 (continued)

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Mr Gino Paolo Amasanti FCCA (Senior Statutory Auditor)
For and on behalf of Sterling Grove Accountants Limited, Statutory Auditor

Fawley House
2 Regatta Place
Marlow Road
Bourne End
Buckinghamshire
SL8 5TD

Date: 18/8/22

HUMANITARIAN AID RELIEF TRUST

Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	Unrestricted Funds £	Restricted Funds £	2020 £
Income from:							
Donations and legacies	2	317,105	92,942	**410,047**	*223,467*	*208,810*	*432,277*
Charitable Activities	3	30,340	142,463	**172,803**	*85,321*	*17,630*	*102,951*
Other trading activities	4	340	-	**340**	*784*	-	*784*
Other Income	5	200	-	**200**	*10,000*	-	*10,000*
Investments	6	40	-	**40**	*203*	-	*203*
Total income		348,025	235,405	**583,430**	*319,775*	*226,440*	*546,215*
Expenditure on:							
Raising funds		121,655	-	**121,655**	*82,150*	-	*82,150*
Charitable activities							
Aid		91,576	313,503	**405,079**	*89,313*	*245,168*	*334,480*
Advocacy		106,254	-	**106,254**	*104,035*	-	*104,035*
Total expenditure	7	319,485	313,503	**632,988**	*275,498*	*245,168*	*520,666*
Net income/(expenditure)	11	28,540	(78,098)	**(49,558)**	*44,277*	*(18,728)*	*25,549*
Transfers between funds		(22,638)	22,638	**-**	(66,979)	66,979	-
Net Movement in funds		5,902	(55,460)	**(49,558)**	(22,702)	48,251	25,549
Reconciliation of funds							
Total funds brought forward		106,269	135,825	**242,094**	*128,971*	*87,574*	*216,545*
Total funds carried forward		112,171	80,365	**192,536**	*106,269*	*135,825*	*242,094*

All of the results relate to continuing activities. The notes on pages 16 to 27 form part of these financial statements

HUMANITARIAN AID RELIEF TRUST

Balance sheet
As at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		1,287		1,562
Current assets					
Stock		2,727		3,643	
Debtors	14	23,993		49,518	
Cash at bank and in hand		183,082		210,157	
		209,802		263,318	
Creditors: amounts falling due within one year	15	(18,553)		(22,786)	
Net current assets			191,249		240,532
Total assets less current liabilities			192,536		242,094
Funds					
Unrestricted funds	16		112,171		96,269
Designated Funds	17		-		10,000
Restricted funds	18		80,365		135,825
Total funds carried forward	19		192,536		242,094

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of trustees on 8TH June 2022 and signed on its behalf

DCBates

David Bates
(Chair of Trustees)

The notes on pages 16 to 27 form part of these financial statements.
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

Statement of cash flows
for the year ended 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Cash provided by operating activities	(i)		**(27,115)**		19,029
Cash flows from investing activities					
Interest received		**40**		203	
Payments to acquire tangible fixed assets		-		(665)	
Cash (used in) investing activities			**40**		(462)
Net cash inflow			**(27,075)**		18,567
Cash and cash equivalents at 1 January 2021			**210,157**		191,590
Cash and cash equivalents at 31 December 2021			183,082		210,157

(i) Cash flows from operating activities

Net income/(loss)	**(49,558)**	25,549
Interest received shown in investing activities	**(40)**	(203)
Depreciation	**275**	696
Decrease in stock	**916**	650
Decrease/(increase) in debtors	**25,525**	1,550
(Decrease)/increase in creditors	**(4,233)**	(9,213)
Cash provided by operating activities	**(27,115)**	19,029

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) *Basis of accounting*

The financial statements have been prepared under the Companies Act 2006, Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 1, Jubilee Business Centre, 211 Kingsbury Road, London, NW9 8AQ.

The financial statements have been prepared on a going concern basis. The results for the year show an overall deficit of £49,558. Despite this, the trustees believe that the charitable company is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

b) *Income*

Voluntary income, donations (including legacies) and grant income are accounted for once the charity has entitlement to the income, it is probable the income will be received, and the amount of income receivable can be reliably measured. In the event that a donation is subject to conditions that require a level of performance by the charity before it is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

c) *Expenditure*

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

Allocation of expenditure

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1 Accounting policies (continued)

d) *Tangible fixed assets and depreciation*

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

- Equipment, fixtures and fittings - at rates between 10% and 33% straight line

e) *Stock*

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

f) *Debtors*

Grants receivable and other debtors are included at the settlement amount due.

g) *Cash at bank and in hand*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

h) *Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

i) *Financial instruments*

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) *Foreign currency translation*

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

k) *VAT*

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

l) *Fund accounting*

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

1 Accounting policies (continued)

m) Pensions

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

2 Donations and legacies

	Unrestricted funds £	*Restricted funds* £	*2021* £	*2020* £
Donations				
Donations from individuals	188,865	72,612	**261,477**	*228,222*
Donations from major donors	61,525	17,830	**79,355**	*156,592*
Donations from churches	2,816	2,000	**4,816**	*11,196*
Donations from schools	-	-	**-**	*3,068*
Donations from corporates	57,874	500	**58,374**	*33,200*
	311,080	92,942	**404,022**	*432,277*
Legacies	6,025	-	**6,025**	-
Total	317,105	92,942	**410,047**	*432,277*

3. Charitable Activities

	Unrestricted funds £	*Restricted funds* £	*2021* £	*2020* £
Charitable Activities				
Grant applications	-	88,321	**88,321**	*85,321*
Other fundraising activities	30,340	54,142	**84,482**	17,630
Total	30,340	142,463	**172,803**	*102,951*

4 Other trading activities

	Unrestricted funds £	*Restricted funds* £	*2021* £	*2020* £
Book sales	340	-	**340**	*784*
Total	340	-	**340**	*784*

5 Other income

	Unrestricted funds £	*Restricted funds* £	*2021* £	*2020* £
Covid Grants	-	-	-	*10,000*
Other Income	200	-	**200**	-
	200	-	**200**	*10,000*

6 Investment income

	Unrestricted funds £	*Restricted funds* £	*2021* £	*2020* £
Interest receivable from UK bank accounts	40	-	**40**	*203*

7 Analysis of expenditure

		Charitable Activities					
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2021 Total	*2020 Total*
	£	£	£	£	£	£	*£*
Staff costs (Note 9)	59,831	39,520	54,767	19,819	15,306	**189,243**	*151,995*
Recruitment	-	-	-	-	-	**-**	*371*
Training	490	408	653	82	-	**1,633**	*540*
Consultancy	8,430	-	90	245	150	**8,915**	*4,172*
Office Costs	1,120	915	-	41,580	-	**43,615**	*35,718*
Depreciation	-	-	-	275	-	**275**	*696*
Travel and subsistence	-	3,078	2,053	-	-	**5,131**	*20,185*
Books and Merchandise	458	-	458	-	-	**916**	*650*
Communications	2,539	-	7,097	41	41	**9,718**	*9,031*
Audit	-	-	-	-	10,066	**10,066**	*6,546*
Accountancy	4,586	11,466	-	18,346	11,466	**45,864**	*42,434*
Other legal costs	-	-	-	257	-	**257**	*2,000*
Insurance	-	575	383	2,894	-	**3,852**	*2,321*
Grants payable (Note 8)	-	313,503	-	-	-	**313,503**	*244,007*
Expenditure carried forward	**77,454**	**369,465**	**65,501**	**83,539**	**37,029**	**632,988**	*520,666*

(Note 7 continues on next page)

7 Analysis of expenditure (continued)

Support costs/basis of apportionment

		Charitable Activities					
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2021 Total	*2020 Total*
	£	£	£	£	£	£	*£*
Expenditure brought forward	**77,454**	**369,465**	**65,501**	**83,539**	**37,029**	**632,988**	*691,791*
Staff Costs (Staff time)	13,563	9,021	12,541	(19,819)	(15,306)	-	-
Recruitment (Staff time)	-	-	-	-	-	-	-
Training (Staff time)	32	21	29	(82)	-	-	-
Consultancy (Staff time)	153	101	141	(245)	(150)	-	-
Office Costs (Staff time)	16,060	10,670	14,850	(41,580)	-	-	-
Depreciation (Staff time)	107	70	98	(275)	-	-	-
Communications (Staff time)	31	21	30	(41)	(41)	-	-
Audit (Direct cost)	1,521	7,258	1,287	-	(10,066)	-	-
Accountancy (Staff time)	11,515	7,650	10,647	(18,346)	(11,466)		
Other Legal Costs (Staff time)	102	59	96	(257)	-		
Insurance (Staff time)	1,117	743	1,034	(2,894)	-	-	-
Total expenditure 2021	**121,655**	**405,079**	**106,254**	**-**	**-**	**632,988**	*520,666*
Total expenditure 2020	*82,150*	*334,480*	*104,035*	*-*	*-*	*520,666*	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.

Of the total expenditure, £319,485 was unrestricted (2020: £275,498) and £313,503 was restricted (2020: £245,168).

8 Grants payable

		2021 £	2020 £
Grants payable			
Aid programmes			
Burma	5	**73,163**	64,201
Nagorno-Karabakh	1	**70,863**	30,000
Nigeria	1	**37,343**	25,000
South Sudan	4	**47,675**	61,596
Sudan	3	**71,423**	60,810
Syria	2	**10,200**	-
Uganda	1	**2,836**	2,400
Total grants awarded		**313,503**	244,007

	2021 £	2020 £
Projects		
Emergency Relief (Burma)	**10,820**	-
Health & Hope (Burma)	**22,483**	-
Loi Tai Leng School (Burma)	**2,500**	12,500
Relief for IDPs (Burma)	**18,000**	-
SWAN Community Health (Burma)	**19,360**	51,701
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	**70,863**	10,000
Emergency Needs (Nagorno Karabakh)	-	20,000
Emergency Needs (Nigeria)	**37,343**	25,000
Blue Nile Relief (Sudan)	**46,232**	28,000
Blue Nile Education Projects (Sudan)	-	32,810
Benjamin's Students (Sudan)	-	565
Educational Vehicle (Sudan)	**20,000**	-
NRRDO (Sudan)	**5,191**	-
Emergency relief (South Sudan)	**2,000**	6,729
Diocese of Wau (South Sudan)	-	12,034
Diocese of Wau Educational projects (South Sudan)	**10,000**	20,000
CARD Hai Masna Refugees (South Sudan)	-	10,000
Diocese of Abyei (South Sudan)	**13,593**	12,268
Diocese of Abyei Classroom Construction (South Sudan)	**22,082**	-
Empowering Women in Maaloula (Syria)	**4,000**	-
Winterisation 2019 (Syria)	**6,200**	-
PAORINHER Centre (Uganda)	**2,836**	2,400
Total grants awarded	**313,503**	244,007

The Trustees have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

9 Staff numbers and costs

	2021	2020
Staff costs:	£	£
Wages and salaries	174,325	140,708
Social security costs	12,073	8,963
Employer contributions to the defined contribution pension schemes	2,845	2,324
	189,243	151,995

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021	2020
	Number	Number
Raising funds	2	2
Aid	1	1
Advocacy	1	1
Support	2	1
Governance	1	1
	7	6

There were no employees with employee benefits excluding employer pension costs above £60,000. (2020: none)

Key Management Personnel
The total employee benefits of the key management personnel of the charity as listed on page 1 were £84,507 (2020: £87,410).

10 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 9 above. The trustees are not remunerated. No trustees were reimbursed for expenses incurred in the course of the charity's operations (2020: none).

During the year, no donation income was received from trustees (2020: £4,750). There were no other related party transactions during the year.

11 Net (expenditure)/income

This is stated after charging:

	2021	2020
	£	£
Depreciation	275	696
Auditors' remuneration (including VAT):		
Audit	10,066	6,546

12 Taxation

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

13 Tangible fixed assets

	Equipment, fixtures & fittings	*Total*
	£	£
Cost		
At 1 January 2021	16,310	16,310
Additions in the year	-	-
At 31 December 2021	16,310	16,310
Depreciation		
At 1 January 2021	14,748	14,748
Provision for the year	275	275
At 31 December 2021	15,023	15,023
Net book value		
At 31 December 2021	**1,287**	**1,287**
At 31 December 2020	1,562	1,562

14 Debtors

	2021	*2,020*
	£	£
Prepayments	**2,061**	*2,577*
Gift aid recoverable	**10,499**	*7,819*
Accrued Income	**8,450**	*34,365*
Other Debtors	**2,983**	*4,757*
	23,993	*49,518*

15 Creditors: amounts falling due within one year

	2021	*2020*
	£	£
Accruals	**11,653**	*18,413*
Other creditors	**758**	62
Taxation and social security	**4,942**	-
Trade creditors	**1,200**	*4,311*
	18,553	*22,786*

16 Unrestricted funds

2021	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
General fund	96,269	348,025	(319,485)	(12,638)	112,171

2020	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
General fund	128,971	319,775	(275,498)	(76,979)	96,269

17 Designated funds

2021	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
Designated fund	10,000	-	-	(10,000)	-

2020	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
Designated fund	-	-	-	10,000	10,000

18 Restricted funds

2021	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 Dec***
	£	£	£	£	**£**
Burma	43,734	31,869	(73,163)	5,540	**7,980**
India	604	-	-	(604)	**-**
Nagorno-Karabakh	55,851	53,090	(70,863)	(1,000)	**37,078**
Nigeria	6,121	39,488	(37,343)	10,556	**18,822**
Sudan	6,215	67,285	(71,423)	-	**2,077**
South Sudan	12,881	43,618	(47,675)	5,470	**14,294**
Syria	10,259	55	(10,200)	-	**114**
Uganda	-	-	(2,836)	2,836	**-**
Funds to be allocated	160	-	-	(160)	**-**
	135,825	235,405	(313,503)	22,638	**80,365**

2020	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	***Balance at 31 Dec***
	£	£	£	£	**£**
Burma	24,584	40,081	(64,201)	43,270	**43,734**
India	604	-	-	-	**604**
Nagorno-Karabakh	15,249	70,602	(30,000)	-	**55,851**
Nigeria	3,302	27,798	(25,000)	21	**6,121**
Sudan	4,299	64,453	(62,537)	-	**6,215**
South Sudan	29,197	23,232	(61,030)	21,482	**12,881**
Syria	10,001	258	-	-	**10,259**
Uganda	178	16	(2,400)	2,206	**-**
Funds to be allocated	160	-	-	-	**160**
	87,574	226,440	(245,168)	66,979	**135,825**

All restricted funds relate to specific projects carried out in each geographical area shown. Transfers were made from the General Fund to any projects where expenditure exceeded total income.

19 Analysis of net assets between funds

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	***2021***
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	1,287	-	-	**1,287**
Current assets	129,437	-	80,365	**209,802**
Current liabilities	(18,553)	-	-	**(18,553)**
	112,171	-	*80,365*	**192,536**

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	***2020***
	£	£	£	£
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	1,562	-	-	**1,562**
Current assets	117,493	10,000	135,825	**263,318**
Current liabilities	(22,786)	-	-	**(22,786)**
	96,269	*10,000*	*135,825*	**242,094**

20 Operating Lease Commitments

	2021	*2020*
	£	£
Within one year	**2,592**	1,541
Within 2-5 years	**9,072**	5,393
Lease charges in year	**2,858**	980

HUMANITARIAN AID RELIEF TRUST

England & Wales - Charity number 1107341

Accounts

Charity number: 1107341
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2020

Another Answer Books & Accounts
1st Floor Bourne House
Cores End Road
Bourne End
SL8 5AR

HUMANITARIAN AID RELIEF TRUST

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HUMANITARIAN AID RELIEF TRUST

Legal and administrative information

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

Trustees

David Bates
Graham Hadley (Honorary Treasurer) (resigned 30 June 2020)
Ann Gale
Joanne Russell (resigned 11 May 2020)
Stuart Notholt
Andrew Ashdown (appointed 3 December 2019, resigned 3 July 2020)
Steven Turner (appointed 23 September 2020)
Robert Kerr (appointed 23 September 2020, resigned 19 January 2021)
Prakash Patel (Honorary Treasurer) (appointed 23 September 2020)
(Trustees have shared chairmanship during the year by rotation)

Key Management Personnel

Baroness Caroline Cox (President and Founder, Chief Executive)
David Thomas (Projects and Logistics Co-ordinator)
Andrew Ashdown (Good Governance and Advocacy Development Manager)

Registered Office

Unit 1
Jubilee Business Centre
211 Kingsbury Road
Kingsbury
LONDON NW9 8AQ

Auditor

Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Bankers

HSBC Bank plc
333 Vauxhall Bridge Road
London
SW1V 1EJ

Website

www.hart-uk.org

Country of Incorporation

England and Wales

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees

The directors present their report and the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2020, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Organisation
The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, finance, Medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners, and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity as listed on Page 1 are in charge of directing, controlling, running and operating the charity on a day to day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of the all staff are reviewed by the CEO annually.

Fulfilment of the Charity Commission guidelines on Public Benefit
We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, we consider how our planned activities will contribute to the aims and objectives of the charity.

Through its advocacy work HART provides a voice in the international arena for people who are, or who are suffering oppression and persecution, who are often not being served by major aid organisations and who are largely 'off the agenda' of the international media. HART's reports are made widely available to the UK Government and Parliament, the Foreign and Commonwealth Office, national and international media, other governmental and non-governmental organisations and a broad cross-section of the public, particularly through faith groups, schools and universities.

The Trustees would like to highlight three particular HART achievements during 2020: the successful transfer of funds to our partner organisation in Syria for the Winterization appeal, the use of HART funds to enable NSCC (Sudan) to be the only aid organisation to reach remote communities facing famine in Blue Nile and the generous response of HART supporters to our appeal to help Vardan's patients and rehabilitation centre following the eruption of war in Nagorno-Karabakh in September 2020. We also wish to highlight the Centre's extraordinary resilience and determination to not only have survived the war but now be able to expand its services to injured military personnel.

SYRIA

After launching a Winterization appeal in 2019 to assist families returning to Maaloula in Syria with food and warmth, the project commencement suffered several delays due to the impact of UK-backed economic sanctions on the transfer of funds to our partner organisation, the St. Ephrem Patriarchal Development Committee (EPDC). Finally, in September 2020 we received the wonderful news that HART funds had successfully reached EPDC and the project was able to proceed as planned. Over the course of 4 months, the project was able to support 550 families with food hampers and blankets.

SUDAN EMERGENY RELIEF PROGRAMME

In July 2020, HART was grateful to receive a £24,000 emergency grant from the **Guernsey Overseas Aid & Development Commission (OADC)** to support internally displaced people in Blue Nile State with food assistance. Having visited the region in January 2020, the HART team had witnessed the situation and anguish of the people, hearing warnings of impending famine even before the onset of COVID-19. **HART partner, Benjamin Barnaba, Executive Director of the New Sudan Council of Churches (NSCC)** said: "At the time, even the UN could not reach these vulnerable people because of the flooding and poor roads, but we were able to reach 500 households and they were so happy and grateful to the HART family for your support."

EMERGENCY APPEAL FOR NAGORNO-KARABAKH

Following the escalation of war in September 2020, HART launched an emergency appeal to support the patients, patients' families and staff at the Lady Cox Rehabilitation Centre in Nagorno Karabakh. Given an initial target of £20,000, we were humbled to raise more than £50,000 for this important initiative.

The key charitable aims of HART are:

- To support community-led initiatives relating to healthcare, education, women's empowerment, training, malnutrition and emergency relief, which facilitate rehabilitation and sustainable development
- To work with local partners in communities in isolated, under-reported and marginalised areas
- To highlight the root causes of violations of human rights and poverty through advocacy in multiple arenas.

Review of the year

The Trustees are pleased to report a very productive year 2020 HART is seeking to protect and promote its financial security in order to continue to safeguard the development of the organisation and the projects and services which we offer to our partners. In 2020 total income was down to £546,215, compared to £557,590 in 2019; but HART was nevertheless able to distribute £244,007 to partners compared to £323,684 in 2019.

HART's financial impact during 2020 is as follows:

HART distributed £244,007 to 14 local partners as follows:

Loi Tai Leng School – Burma	5%
Shan Women's Action Network – Burma	21%
Emergency – Nigeria	10%
Emergency Relief – Sudan	12%
Blue Nile Education Projects – Sudan	13%
Benjamin's Students – Sudan	1%
Rehabilitation Centre – Nagorno-Karabakh	4%
Emergency Relief – Nagorno Karabakh	8%
Emergency Relief – South Sudan	3%
Diocese of Wau Community Welfare – South Sudan	5%
Diocese of Wau Education Projects – South Sudan	8%
Hai Masna Refugees – South Sudan	4%
Diocese of Abyei – South Sudan	5%
Paorinher Centre – Uganda	1%

BURMA One of the most ethnically diverse of countries, has suffered decades of civil war associated with the marginalisation of ethnic groups by the ruling military regime. More than 241,000 civilians are currently displaced, unable to return to their homes because their land is occupied by the army or has been appropriated by the government (for international economic programmes from which the people receive no benefit or compensation). International funding is increasingly funnelled through the government and their approved NGOs, so the marginalised ethnic groups are often excluded.

PARTNER: SWAN (Shan Women's Action Network)

In Shan State, Eastern Burma, our partner SWAN trains local women to become Community Health Workers and auxiliary midwives who provide transformative healthcare and education sessions in their own rural communities and for vulnerable and displaced populations. HART provides annual funding to support these initiatives. Through their work, SWAN reduces maternal infant and child mortality rates and improves the health status of women and children in Shan State and Northern Thailand. SWAN strives for gender equality and gender justice through community-based actions, research and advocacy. The network is involved with programmes designed to improve education, health, women's empowerment, crisis support, and income generation. SWAN reinforces the informal networks between Shan women's projects and facilitates co-ordination with other women's organisations in Burma as well as NGOs.

In 2020, with COVID-19 affecting the roll out of SWAN's annual reproductive and child health programmes, HART and SWAN decided to redirect some funding to assist with COVID-19 preventative measures. Funds were used to support SWAN's core staff with PPE, facilitate COVID-19 awareness sessions and deliver emergency aid (food, masks, soap, vitamins, feminine hygiene products) to remote communities.

PARTNER: Loi Tai Leng School (connected to SWAN)

Through SWAN, HART also supports a school for displaced children in Loi Tai Leng, a displacement camp along the Burma-Thai border. The school currently educates more than 800 children, over half of whom board because they are orphans or live too far away from the school due to the on-going conflict between Shan State and the national Burmese army.

In 2020, unfortunately the closure of borders due to COVID-19 meant that Loi Tai Leng was unable to proceed with its HART-supported projects as they relied on the purchase of goods and services from neighbouring Thailand. However, we were pleased to learn that Loi Tai Leng was able to continue developing its on-site school agriculture programme which HART helped to launch in 2019.

Director of Education for Shan State, Larn Tai, said: *"We have learnt many lessons from the COVID crisis about how to ensure school self-sufficiency. Before we just brought food over from Thailand. Everyone at Loi Tai Leng now knows how important it is for us to produce our own food."*

NAGORNO-KARABAKH (ARTSAKH) On Sunday 27th September 2020, fighting erupted in Nagorno Karabakh following a large-scale offensive by Azerbaijan, supported by its ally Turkey. Heavy rocket, artillery and aerial bombardments ensued, including a large number of Turkish drones deliberately aimed at civilian targets in Stepanakert and other Nagorno Karabakh towns and villages. Thousands of people were killed on both sides and the ethnic Armenians that call Nagorno Karabakh home lost a significant amount of land to Azerbaijan following the announcement of a ceasefire on November 9th 2020.

PARTNER: The Lady Cox Rehabilitation Centre

Since its establishment in 1998, The Lady Cox Rehabilitation Centre has been transforming the lives of people living with disabilities in Nagorno-Karabakh. Its programme of providing care and fostering independence for people with disabilities has helped make the democratic State of Nagorno- Karabakh an exceptional example amidst neighbouring states. Established by Vardan Tadevosyan, who remains the Director today, the Centre has succeeded in reducing stigma regarding people with disabilities. HART has been happy to support the Centre since 2005, funding around two-fifths of the running costs each year. Today, the Lady Cox Rehabilitation Centre provides hope and healing to over 1,600 patients a year.

In 2020, HART donated £30,000 to support the running costs of the Centre as well as the emergency evacuation logistics for the Centre's disabled patients to Armenia following the eruption of conflict.

NIGERIA HART campaigned on behalf of the citizens of North and Middle-belt Nigeria throughout 2020. Baroness Cox repeatedly asked the British Government what humanitarian assistance they are providing to internally displaced persons in the north and central states and campaigned for greater financial and technical assistance to be sent to help strengthen the rule of law and protect freedom of religion or belief in that region. As Co-Chair of the All-Party Parliamentary Group (APPG) for International Freedom of Religion or Belief, Baroness Cox co-authored a report in 2020 entitled 'Nigeria: Unfolding Genocide?' following an unsatisfactory enquiry by the Foreign Office into the escalating violence in Nigeria.

PARTNER: Diocese of Jos

In early 2020, HART secured £25,000 in emergency funding from the **Guernsey OADC** to support conflict-affected internally displaced persons in Plateau state, central Nigeria. The funds were needed to facilitate the procurement and distribution of emergency food and medical assistance to citizens who had fled radical Islamist Fulani herdsmen attacks in their villages.

HART partner, Canon Hassan John, said: *"The funds that HART sent were a lifesaver for many families who couldn't get food due to lockdown and for militia victims who could not get proper medical care. I had to travel to more than 17 villages, through very bad roads, to villages that had suffered attacks in order to take food assistance from HART to those who desperately needed it. It is always a blessing to see the hope, smile and gratitude in the faces of women and children who see the food we bring as a miracle from God at a time when they have lost almost everything, including hope of finding something to eat."*

SOUTH SUDAN There are approximately sixty tribes in South Sudan, and many of their long-term disputes have become a part of the on-going conflict, making the civil war an increasingly complicated situation to resolve. It is estimated that nearly 400,000 people have been killed, 1.9 million have been internally displaced, and 2.1 million have fled to neighbouring countries. The number of people facing malnutrition has reached 6 million, with famine in some areas.

PARTNER: Diocese of Wau

HART donated £20,000 to the Diocese of Wau in 2020 to support the teaching staff salaries and college running costs at St. John's College, located within the Wau Diocese compound. Upon the arrival of COVID-19, HART donated a further £10,000 to support a water-selling initiative for vulnerable communities in Wau town.

PARTNER: CARD (Christian Action Relief & Development)

CARD is the emergency relief branch of the Diocese of Wau. In 2020, HART donated £10,000 to launch a food security/income-generating project for women living in Hai Masna & Masna Beeria displacement camps. The project saw land cleared in the IDP camps and cordoned off with a fence. Selected female beneficiaries were then provided with tools and seeds before receiving training in a variety of agricultural practices.

PARTNER: Diocese of Abyei

Abyei is a disputed region located along the border between Sudan and South Sudan. The people who live there suffer greatly from a political failure by the two countries to reach an agreement about its location. As such, the region is deprived of aid and advocacy organisations and the devastating floods of 2019 only exacerbated existing hardships.

Tragically, during the HART team's visit to Abyei in January 2020, they witnessed the aftermath of a massacre in which 32 persons were killed and 15 children were abducted into slavery. The team had the harrowing experience of witnessing burnt bodies in burning homes. Immediately upon return, the HART team sought to fundraise to support a variety of crucial initiatives in Abyei, ranging from relief for the massacre survivors to constructional support for the local school.

During the visit, HART donated $2,700 to support the provision of clothing for Orphans living under the Diocese's care. Upon returning from South Sudan, HART was pleased to secure a £4,933 grant from Global Care (NGO) to rebuild the demolished latrines at Agok school that had been destroyed in the floods. Additionally, HART donated $6,200 towards emergency relief for the massacre survivors.

SUDAN 2020 was the first year of Sudan's three-year transition to democratic rule following the ousting of former President al-Bashir in 2019. After 3 decades of civil war, access to healthcare and education in the Two Areas is extremely limited or non-existent. Preventable illnesses such as malaria and diarrhoea continue to pose life-threatening risks and access to reproductive health services and safe childbirth facilities remains extremely limited. Like elsewhere in the region, the heavy floods of summer 2019 drastically exacerbated existing hardships such as food insecurity and safe water availability.

PARTNER: New Sudan Council of Churches (NSCC)

NSCC is a faith-based organisation run by HART partner, Benjamin Barnaba, that undertakes humanitarian and advocacy work in marginalised areas of Sudan, including Blue Nile State, and in refugee camps in South Sudan.

In 2020, HART secured a £24,000 emergency grant from the **Guernsey OADC** to support 500 households in Blue Nile State with food assistance to last 3 months.

SYRIA The impact of UK-backed economic sanctions continued to devastate the lives of civilians living inside Syria in 2020. A lack of sustained access to healthcare, education, housing and food have exacerbated the effects of the conflict and pushed millions of people into poverty. The worsening economic and political crisis in neighbouring Lebanon has led to severe fuel shortages, price hikes and inflation.

PARTNER: St Ephrem Patriarchal Development Committee (EDPC)

Throughout 2020, HART faced repeated delays to the successful transfer of funds to our Syrian partner organisation due to the impact of economic sanctions. As such, EPDC briefly indebted themselves in order to provide the crucial blankets needed to support local families that had returned to Syria over the winter. Finally, in September 2020 the funds raised from HART's Syria Winterization Appeal in the winter of 2019 reached EPDC. Having already distributed handmade quilts to beneficiary families, the second stage of the project was able to go ahead in October 2020 and 550 local families received a food hamper.

UGANDA HART has supported the PAORINHER project in Northern Uganda since 2007, caring for vulnerable children and children diagnosed as HIV+, including outreach to their families. After 13 years of collaboration, we are pleased that HART is able to handover the sustainability and future expansion of this programme to PfP (Power for the People).

HART INITIATIVES

Through our internship scheme, graduates are able to gain valuable experience in the international development sector to help them to shape and establish their careers.

The work they do for HART is invaluable: writing well-researched briefings and blogs, organising events, raising awareness on social media and supporting us with fundraising and administrative tasks. Our small team achieves so much, which would not be possible without the help of our superb interns.

HART Prize for Human Rights Each year we hold a competition for young people passionate about Human Rights. Anyone between the ages of 11 – 25 can enter by writing an essay or submitting a creative piece (artwork, poem, short film etc.) that critically examines human rights abuses occurring in any of the places where HART works.

In 2020, 237 students entered the competition from many parts of the UK and around the world. Due to COVID-19, HART was unable to host our usual prize-giving and exhibition ceremony for the competition entrants. As such, HART hosted its first Virtual Awards Ceremony which featured virtual performances from some of the competition's shortlisted entrants. Each year we are astounded by the calibre of work submitted, motivating us to continue to encourage young people to engage with human rights in whichever form they wish.

Empowering local people Our local partners are in some of the most neglected, inaccessible and dangerous locations in the world. The instability of the situations means international organisations are often absent, making local people the best placed to provide support for their own communities.

Aid Our partners inform us on the greatest needs in their community. Our aid is flexible, efficient and reaches our partners directly, in the areas where it is most needed. Our aid is centred on six of the Sustainable Development Goals: Poverty, Hunger, Health and Wellbeing, Education, Gender Equality and Peace, Justice and Strong Institutions.

Advocacy We project unheard voices onto the international stage. With Baroness Cox in the House of Lords, HART has direct access to UK Parliament. We shed light on human rights abuses by presenting first-hand evidence directly from our partners in the field and enabling their voices to be heard.

Sustainable Development We open doors for our partners by building their capacity and connecting them to additional networks of support so that they can achieve self-sustainability.

HART would like to thank each and every one of our supporters who gave generously in 2020, including the following:

- Guernsey Overseas Aid and Development Commission
- The Aall Foundation
- Hiscox Foundation
- Street Foundation
- Vardy Foundation
- R&H Sneller Fund
- Ingleby Charitable Trust
- Aldred Charitable Trust
- The Association of Certified Public Accountants
- Souter Charitable Trust
- The Rannoch Trust
- Cranston Trust
- Bleenham Holding
- HART USA (Leaders in Transformation)
- HART Australia
- The Jerusalem Trust
- Stiftelsen Ny Start I Ost
- The Ashworth Trust
- Jesus College
- Global Care
- Easy-Gate
- The London Road Fund
- The David Ingall Fund
- Rathbone Investment Management

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

Future developments
The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Investment policy
Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

Reserves policy
HART's policy is to maintain unrestricted funds sufficient to cover 4 months' operating expenses which has been the case throughout 2020. Unrestricted Funds at 31st December 2020 were £96,270, compared to £128,971 in 2019.

Report of the Trustees (continued)

Risk management
A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity.

The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.
- Risk 4: Unpredicted / sudden exit of CEO. Mitigation: The recent appointment COO is a potential successor for CEO.

Statement of fundraising practice
In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2020. In 2020 there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2020 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course 2020, we received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

We do not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

Trustees' responsibilities in relation to the financial statements
The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires that the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Report of the Trustees (continued)

Disclosure of information to auditors
In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware.
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
A resolution will be proposed at the Annual General Meeting that Jacob Cavenagh & Skeet be re-appointed auditors to the charity.

Approved by the board of trustees and signed on its behalf by:

DCBates

David Bates
(Trustee)

Date: 4 August 2021

HUMANITARIAN AID RELIEF TRUST

Independent auditor's report to the members of Humanitarian Aid Relief Trust

Opinion
We have audited the financial statements of Humanitarian Aid Relief Trust (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report, including the directors' report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

Independent auditor's report to the members of Humanitarian Aid Relief Trust (continued)

- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors
As explained more fully in the directors' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company, we identified that the principal risks of non-compliance with laws and regulations related to company, employment and financial reporting legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team. We determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure, unauthorised expenditure and revenue recognition.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries,

Independent auditor's report to the members of Humanitarian Aid Relief Trust (continued)

reviewing Trustees' meeting minutes, evaluating the charity's internal controls and performing substantive testing on a sample of income transactions.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Miriam Hickson FCA (Senior Statutory Auditor)
for and on behalf of Jacob Cavenagh & Skeet
Statutory Auditor
Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Dated: 24 September 2021

HUMANITARIAN AID RELIEF TRUST

Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 £	Unrestricted Funds £	Restricted Funds £	2019 £
Income from:							
Donations and legacies	2	308,788	226,440	**535,228**	*305,766*	*251,126*	*556,892*
Other trading activities	3	10,784	-	**10,784**	*258*	-	*258*
Investments	4	203	-	**203**	*440*	-	*440*
Total income		319,775	226,440	**546,215**	*306,464*	*251,126*	*557,590*
Expenditure on:							
Raising funds		82,150	-	**82,150**	*100,349*	-	*100,349*
Charitable activities		-	-	**-**	-	-	-
Aid		89,313	245,168	**334,481**	*142,786*	*323,684*	*466,470*
Advocacy		104,035	-	**104,035**	*124,972*	-	*124,972*
Total expenditure	5	275,498	245,168	**520,666**	*368,107*	*323,684*	*691,791*
Net income/(expenditure)	9	44,277	(18,728)	**25,549**	*(61,643)*	*(72,558)*	*(134,201)*
Transfers between funds		(66,979)	66,979	**-**	(12,731)	12,731	-
Net Movement in funds		(22,702)	48,251	**25,549**	(74,374)	(59,827)	(134,201)
Total funds brought forward		128,971	87,574	**216,545**	*203,345*	*147,401*	*350,746*
Total funds carried forward		106,269	135,825	**242,094**	*128,971*	*87,574*	*216,545*

All of the results relate to continuing activities. The notes on pages 16 to 26 form part of these financial statements

HUMANITARIAN AID RELIEF TRUST

Balance sheet
As at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	11		1,562		1,593
Current assets					
Stock		3,643		4,293	
Debtors	12	49,518		51,068	
Cash at bank and in hand		210,157		191,590	
		263,318		246,951	
Creditors: amounts falling due within one year	13	(22,786)		(31,999)	
Net current assets			240,532		214,952
Total assets less current liabilities			242,094		216,545
Funds					
Unrestricted funds	14		96,270		128,971
Designated Funds	15		10,000		-
Restricted funds	16		135,824		87,574
Total funds carried forward	17		242,094		216,545

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of directors on 4th August 2021 and signed on its behalf

DCBates

David Bates
(Trustee)

The notes on pages 16 to 26 form part of these financial statements.

Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

Statement of cash flows for the year ended 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Cash provided by operating activities	(i)		**19,029**		*(136,526)*
Cash flows from investing activities					
Interest received		**203**		*440*	
Proceeds from the sale of fixed assets		**-**		*-*	
Payments to acquire tangible fixed assets		**(665)**		*(445)*	
Cash (used in) investing activities			**(462)**		*(5)*
Net cash inflow			**18,567**		*(136,531)*
Cash and cash equivalents at 1 January 2020			**191,590**		*328,121*
Cash and cash equivalents at 31 December 2020			**210,157**		*191,590*
(i) Cash flows from operating activities					
Net income			**25,549**		*(134,201)*
Interest received shown in investing activities			**(203)**		*(440)*
Depreciation			**696**		*883*
Decrease in stock			**650**		*-*
Decrease/(increase) in debtors			**1,550**		*(19,923)*
(Decrease)/increase in creditors			**(9,213)**		*17,155*
Cash provided by/(used in) operating activities			**19,029**		*(136,526)*

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 1, Jubilee Business Centre, 211 Kingsbury Road, London, NW9 8AQ.

The trustees have assessed the financial position of the charity over a period of twelve months from the date the financial statements are approved, and consider there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

c) Expenditure

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

Allocation of expenditure
Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1 Accounting policies (continued)

d) Tangible fixed assets and depreciation

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

- Equipment, fixtures and fittings - at rates between 10% and 33%

e) Stock

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

f) Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

i) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

j) Foreign currency translation

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

k) VAT

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

l) Fund accounting

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that 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.

1 Accounting policies (continued)

m) Pensions

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

2 Donations and legacies

	Unrestricted funds £	*Restricted funds* £	*2020* £	*2019* £
Donations				
Donations from individuals	199,624	113,918	**313,542**	*286,749*
Donations from major donors	63,700	110,522	**174,222**	*208,086*
Donations from churches	11,196	-	**11,196**	*16,745*
Donations from schools	3,068	-	**3,068**	*362*
Donations from corporates	31,200	2,000	**33,200**	*39,950*
	308,788	226,440	**535,228**	*551,892*
Legacies	-	-	-	*5,000*
Total	308,788	226,440	**535,228**	*556,892*

3 Other trading activities

	Unrestricted funds £	*Restricted funds* £	*2020* £	*2019* £
Book sales	784	-	**784**	*202*
Other merchandise	-	-	-	-
COVID Grants	10,000	-	**10,000**	-
Other income	-		-	*56*
Total	10,784	-	**10,784**	*258*

4 Investment income

	Unrestricted funds £	**Restricted funds** £	*2020* £	*2019* £
Interest receivable from UK bank accounts	203	-	**203**	*440*

5 Analysis of expenditure

	Charitable Expenditure						
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2020 Total	*2019 Total*
	£	£	£	£	£	£	£
Staff costs (Note 7)	46,985	40,211	56,673	8,126	-	**151,995**	*199,538*
Recruitment	111	93	148	19	-	**371**	*553*
Training	162	135	216	27	-	**540**	*78*
Consultancy	338	-	1,013	1,133	1,688	**4,172**	*34,135*
Office Costs	1,131	1,061	-	33,526	-	**35,718**	*43,556*
Depreciation	-	-	-	696	-	**696**	*883*
Travel and subsistence	-	12,111	8,074	-	-	**20,185**	*43,238*
Books and Merchandise	325	-	325	-	-	**650**	*1,788*
Communications	2,875	-	6,006	75	75	**9,031**	*17,217*
Audit	-	-	-	-	6,546	**6,546**	*7,566*
Accountancy	4,243	10,609	-	16,974	10,608	**42,434**	*14,284*
Other legal costs	-	-	-	2,000	-	**2,000**	-
Insurance	-	134	90	2,097	-	**2,321**	*5,271*
Grants payable (Note 6)	-	244,007	-	-	-	**244,007**	*323,684*
Expenditure carried forward	**56,170**	**308,361**	**72,545**	**64,673**	**18,917**	**520,666**	*691,791*

(Note 5 continues on next page)

5 Analysis of expenditure (continued)

Support costs/basis of apportionment

		Charitable Expenditure					
	Raising Funds	Aid	Advocacy	Support costs	Governance costs	2020 Total	*2019 Total*
	£	£	£	£	£	£	£
Expenditure brought forward	**56,170**	**308,361**	**72,545**	**64,674**	**18,917**	**520,666**	*691,791*
Staff Costs (Staff time)	2,651	2,268	3,207	(8,126)	-	-	-
Recruitment (Staff time)	6	6	7	(19)	-	-	-
Training (Staff time)	8	8	11	(27)	-	-	-
Consultancy (Staff time)	921	787	1,113	(1,133)	(1,688)	-	-
Office Costs (Staff time)	10,940	9,356	13,230	(33,526)	-	-	-
Depreciation (Staff time)	227	194	275	(696)	-	-	-
Communications (Staff time)	49	42	59	(75)	(75)	-	-
Audit (Direct cost)	841	4,618	1,086	-	(6,545)	-	-
Accountancy (Staff time)	9,000	7,698	10,885	(16,974)	(10,609)	-	-
Other Legal Costs (Staff time)	653	558	789	(2,000)	-	-	-
Insurance (Staff time)	684	585	828	(2,097)	-	-	-
Total expenditure 2020	**82,150**	**334,480**	**104,035**	**-**	**-**	**520,666**	*691,791*
Total expenditure 2019	*100,349*	*466,470*	*124,972*	-	-	*691,791*	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.

Of the total expenditure, £275,498 was unrestricted (2019: £368,107) and £245,168 was restricted (2019: £323,684).

6 *Grants payable*

	2020 Number	2020 £	2019 £
Grants payable			
Aid programmes			
Burma	5	**64,201**	*43,704*
Nagorno-Karabakh	2	**30,000**	*39,999*
Nigeria	1	**25,000**	*20,850*
South Sudan	11	**61,596**	*80,723*
Sudan	3	**60,810**	*4,008*
Syria	0	-	*35,000*
Timor-Leste	0	-	*94,600*
Uganda	1	**2,400**	*4,800*
Total grants awarded		**244,007**	*323,684*

	2020 £	2019 £
Projects		
Loi Tai Leng School – Burma	**12,500**	*19,036*
Shan Women's Action Network Community Health (Burma)	**51,701**	*18,267*
Shan Women's Action Network Women's Empowerment (Burma)	-	*6,401*
Emergency Needs (Nigeria)	**25,000**	*1,300*
Bari School (Diocese of Bari - Nigeria))	-	*12,000*
Bauchi School – Nigeria – Ningi multicultural school	-	*4,550*
Rayfield (Rayfield peace reconciliation project – Nigeria)	-	*3,000*
Jos Institute (Diocese of Jos - Nigeria))	-	-
Blue Nile Relief (Sudan)	**28,000**	-
Blue Nile Education Projects (Sudan)	**32,810**	-
Benjamin's Students (Sudan)	**565**	*4,008*
Emergency Relief (Sudan)	-	-
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	**10,000**	*39,999*
Emergency Needs (Nagorno Karabakh)	**20,000**	-
Baroness Cox Academy (South Sudan)	-	*39,435*
Emergency relief (South Sudan)	**6,729**	*2,765*
Diocese of Wau (South Sudan)	**12,034**	*35,000*
Diocese of Wau Educational projects (South Sudan)	**20,000**	-
CARD Hai Masna Refugees (South Sudan)	**10,000**	-
Diocese of Abyei (South Sudan)	**12,268**	*3,523*
Empowering Women in Maaloula (Syria)	-	-
Winterisation 2019 (Syria)	-	*35,000*
Hiam Health (Timor Leste)	-	*14,950*
Community Health Programme (Timor Leste)	-	*79,650*
PAORINHER Centre (Uganda)	**2,400**	*4,800*
Total grants awarded	**244,007**	*323,684*

The Trustees have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

7 Staff numbers and costs

	2020	2019
	£	£
Staff costs:		
Wages and salaries	**140,708**	*181,465*
Social security costs	**8,963**	*15,337*
Employer contributions to the defined contribution/pension schemes	**2,324**	*2,736*
	151,995	*199,538*

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020	2019
	Number	*Number*
Raising funds	**2.30**	*1.60*
Aid	**0.40**	*0.60*
Advocacy	**1.20**	*0.80*
Support	**1.30**	*2.20*
Governance	**0.80**	*0.20*
	6.00	*5.40*

There were no employees with employee benefits excluding employer pension costs above £60,000.

Key Management Personnel
The total employee benefits of the key management personnel of the charity as listed on page 1 were £87,410 (2019: £146,908).

8 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 7 above. The trustees are not remunerated. No trustees were reimbursed for expenses incurred in the course of the charity's operations (2019: none).

During the year, total donations income of £4,750 (2019: £19,125) was received from trustees. There were no other related party transactions during the year.

9 Net (expenditure)/income

This is stated after charging:

	2020	2019
	£	£
Depreciation	**696**	*883*
Auditors' remuneration (including VAT):		
Audit	**6,546**	*7,566*

10 Taxation

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

11 Tangible fixed assets

	Equipment, fixtures & fittings	*Total*
	£	£
Cost		
At 1 January 2020	15,645	15,645
Additions in the year	665	665
At 31 December 2020	**16,310**	**16,310**
Depreciation		
At 1 January 2020	14,052	14,052
Provision for the year	696	696
At 31 December 2020	**14,748**	**14,748**
Net book value		
At 31 December 2020	**1,562**	**1,562**
At 31 December 2019	*1,593*	*1,593*

12 Debtors

	2020	*2019*
	£	£
Prepayments	**2,577**	*4,404*
Gift aid recoverable	**7,819**	*15,729*
Accrued Income	**34,365**	*24,717*
Other Debtors	**4,757**	*6,218*
	49,518	*51,068*

13 Creditors: amounts falling due within one year

	2020	*2019*
	£	£
Accruals	**18,413**	*26,800*
Credit Card	**62**	574
Deferred income	**-**	-
Trade creditors	**4,311**	*4,625*
	22,786	*31,999*

Deferred income arises on grants given for projects of longer than one year in duration based on the stage of completion of the project:

Balance brought forward	-
Deferred in year	-
Released in year	-
	-

14 Unrestricted funds

2020	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
General fund	128,971	319,775	(275,497)	(76,979)	96,270

2019	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
General fund	203,345	306,464	(368,107)	(12,731)	128,971

15 Designated funds

2020	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
Designated fund	-	-	-	10,000	10,000

2019	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
Designated fund	-	-	-	-	-

16 Restricted funds

2020	Balance at 1 January	Income	Expenditure	Transfers	Balance at 31 December
	£	£	£	£	£
Burma	24,584	40,081	(64,201)	43,270	**43,734**
East Timor	-	-	-	-	**-**
India	604	-	-	-	**604**
Nagorno-Karabakh	15,249	70,602	(30,000)	-	**55,851**
Nigeria	3,302	27,798	(25,000)	21	**6,121**
Sudan	4,299	64,453	(62,537)	-	**6,215**
South Sudan	29,197	23,232	(61,030)	21,482	**12,881**
Syria	10,001	258	-	-	**10,259**
Uganda	178	16	(2,400)	2,206	**-**
Funds to be allocated	160	-	-	-	**160**
	87,574	226,440	(245,168)	66,979	**135,825**

2019	*Balance at 1 January*	*Income*	*Expenditure*	*Transfers*	*Balance at 31 December*
	£	*£*	*£*	*£*	*£*
Burma	***13,398***	***55,790***	***(43,704)***	***(900)***	***24,584***
East Timor	***94,600***	***-***	***(94,600)***	***-***	***-***
India	***604***	***-***	***-***	***-***	***604***
Nagorno-Karabakh	***5,589***	***49,659***	***(39,999)***	***-***	***15,249***
Nigeria	***17,227***	***5,625***	***(20,850)***	***1,300***	***3,302***
Sudan	***-***	***4,299***	***(4,008)***	***4,008***	***4,299***
South Sudan	***15,670***	***90,727***	***(80,723)***	***3,523***	***29,197***
Syria	***-***	***45,001***	***(35,000)***	***-***	***10,001***
Uganda	***153***	***25***	***(4,800)***	***4,800***	***178***
Funds to be allocated	***160***	***-***	***-***	***-***	***160***
	147,401	***251,126***	***(323,684)***	***12,731***	***87,574***

All restricted funds relate to specific projects carried out in each geographical area shown. Transfers were made from the General Fund to any projects where expenditure exceeded total income.

17 Analysis of net assets between funds

	Unrestricted Funds	*Designated Funds*	*Restricted Fund s*	***2020***
	£	£	£	£
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	1,562	-	-	**1,562**
Current assets	117,494	10,000	135,824	**263,318**
Current liabilities	(22,786)	-	-	**(22,786)**
	96,270	*10,000*	*135,824*	**242,094**

	Unrestricted Funds	*Designated Funds*	*Restricted Funds*	***2019***
	£	£	£	£
Fund balances at 31 December 2019 are represented by:				
Tangible fixed assets	1,593	-	-	**1,593**
Current assets	159,377	-	87,574	**246,951**
Current liabilities	(31,999)	-	-	**(31,999)**
	128,971	-	*87,574*	**216,545**

18 Operating Lease Commitments

	2020	*2019*
	£	£
Within one year	**1,541**	-
Within 2-5 years	**5,393**	-
	6,934	-
Lease charges in year	**19,895**	20,400