

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  
1<sup>st</sup> 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**

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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)  
Ankur Pandya (resigned 15<sup>th</sup> 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](http://www.hart-uk.org)

### **Country of Incorporation**

England and Wales

## **HUMANITARIAN AID RELIEF TRUST**

### **Trustees Annual Report for the Year Ended 31 December 2022**

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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.



## HUMANITARIAN AID RELIEF TRUST

### Trustees Annual Report for the Year Ended 31 December 2022 (continued)

- 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%
<b>Total grants awarded</b>	<b>366,846</b>	<b>100%</b>

**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

## HUMANITARIAN AID RELIEF TRUST

### Trustees Annual Report for the Year Ended 31 December 2022 (continued)

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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.

## HUMANITARIAN AID RELIEF TRUST

### Trustees Annual Report for the Year Ended 31 December 2022 (continued)

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#### **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.

## **HUMANITARIAN AID RELIEF TRUST**

### **Trustees Annual Report for the Year Ended 31 December 2022 (continued)**

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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 (EPDC)**

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'Oeuvre 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.

## HUMANITARIAN AID RELIEF TRUST

### Trustees Annual Report for the Year Ended 31 December 2022 (continued)

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#### 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'Oeuvre d'Orient
- KLAR Partners
- Christian Solidarity International (CSI)
- The Big Give
- Global Care



## **HUMANITARIAN AID RELIEF TRUST**

### **Trustees Annual Report for the Year Ended 31 December 2022 (continued)**

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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 31<sup>st</sup> 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.

## **HUMANITARIAN AID RELIEF TRUST**

### **Trustees Annual Report for the Year Ended 31 December 2022 (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 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:



**David Bates**  
(Chair of Trustees)

Date 25<sup>th</sup> April 2023

## HUMANITARIAN AID RELIEF TRUST

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

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#### 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



## **HUMANITARIAN AID RELIEF TRUST**

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

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- 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

## HUMANITARIAN AID RELIEF TRUST

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

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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](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. 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 £
<b>Income from:</b>							
<i>Donations and legacies</i>	2	281,827	197,364	479,191	317,105	92,942	410,047
<i>Charitable Activities</i>	3	16,630	225,773	242,403	30,340	142,463	172,803
<i>Other trading activities</i>	4	21	-	21	340	-	340
<i>Other Income</i>	5	1,261	-	1,261	200	-	200
<i>Investments</i>	6	287	-	287	40	-	40
<b>Total income</b>		300,026	423,137	723,163	348,025	235,405	583,430
<b>Expenditure on:</b>							
<i>Raising funds</i>		125,963	-	125,963	121,655	-	121,655
<i>Charitable activities</i>							
<i>Aid</i>		121,540	366,846	488,386	91,576	313,503	405,079
<i>Advocacy</i>		74,219	-	74,219	106,254	-	106,254
<b>Total expenditure</b>	7	321,722	366,846	688,568	319,485	313,503	632,988
<b>Net income/(expenditure)</b>	11	(21,696)	56,291	34,595	28,540	(78,098 )	(49,558)
Transfers between funds		12,387	(12,387)	-	(22,638)	22,638	-
<b>Net Movement in funds</b>		(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
<b>Total funds carried forward</b>		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

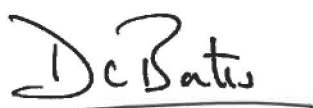
## Balance sheet

As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,842		1,287
<b>Current assets</b>					
Stock		351		2,727	
Debtors	14	42,949		23,993	
Cash at bank and in hand		198,831		183,082	
		242,131		209,802	
<b>Creditors:</b> amounts falling due within one year	15	(16,842)		(18,553)	
<b>Net current assets</b>			225,289		191,249
<b>Total assets less current liabilities</b>			227,131		192,536
<b>Funds</b>					
Unrestricted funds	16	102,862		112,171	
Designated Funds	17	-		-	
Restricted funds	18	124,269		80,365	
<b>Total funds carried forward</b>	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 25<sup>TH</sup> April 2023 and signed on its behalf



**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	
		£	£	£	£
<b>Cash provided by operating activities</b>	(i)		<b>16,241</b>		<b>(27,115)</b>
<b>Cash flows from investing activities</b>					
Interest received		<b>287</b>		<b>40</b>	
Payments to acquire tangible fixed assets		<b>(779)</b>		<b>-</b>	
<b>Cash (used in) investing activities</b>			<b>(492)</b>		<b>40</b>
<b>Net cash inflow</b>			<b>15,749</b>		<b>(27,075)</b>
Cash and cash equivalents at 1 January			<b>183,082</b>		<b>210,157</b>
<b>Cash and cash equivalents at 31 December</b>			<b>198,831</b>		<b>183,082</b>
<b>(i) Cash flows from operating activities</b>					
<b>Net income/(loss)</b>			<b>34,595</b>		<b>(49,558)</b>
Interest received shown in investing activities			<b>(287)</b>		<b>(40)</b>
Depreciation			<b>224</b>		<b>275</b>
Decrease in stock			<b>2,376</b>		<b>916</b>
Decrease/(increase) in debtors			<b>(18,956)</b>		<b>25,525</b>
(Decrease)/increase in creditors			<b>(1,711)</b>		<b>(4,233)</b>
<b>Cash provided by operating activities</b>			<b>16,241</b>		<b>(27,115)</b>

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements For the year ended 31 December 2022

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#### 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.

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements

For the year ended 31 December 2022 (continued)

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#### 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.

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements

For the year ended 31 December 2022 (continued)

### 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

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

### 3 Charitable Activities

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



## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements

For the year ended 31 December 2022 (continued)

#### 4 Other Trading Activities

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2022</i> £	<i>2021</i> £
Book sales	21	-	21	340
Total	21	-	21	340

#### 5 Other Income

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2022</i> £	<i>2021</i> £
Other income	1,261	-	1,261	200
Total	1,261	-	1,261	200

#### 6 Investment Income

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2022</i> £	<i>2021</i> £
Interest receivable from UK bank accounts	287	-	287	40

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements For the year ended 31 December 2022

### 7 Analysis of Expenditure

	Raising Funds	Charitable Expenditure				Support costs	Governance costs	2022 Total	2021 Total
		Aid	Advocacy						
	£	£	£		£	£	£	£	£
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)

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements

For the year ended 31 December 2022 (continued)

### Support costs/basis of apportionment

	Raising Funds £	Charitable Expenditure			Support costs £	Governance costs £	2022 Total £	2021 Total £
		Aid £	Advocacy £					
<b>Expenditure brought forward</b>	<b>73,842</b>	<b>440,402</b>	<b>48,523</b>		<b>97,847</b>	<b>27,954</b>	<b>688,568</b>	<b>632,988</b>
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)	-	-	-
<b>Total expenditure 2022</b>	<b>125,963</b>	<b>488,386</b>	<b>74,219</b>		<b>-</b>	<b>-</b>	<b>688,568</b>	<b>632,988</b>
<b>Total expenditure 2021</b>	<b>121,655</b>	<b>405,079</b>	<b>106,254</b>		<b>-</b>	<b>-</b>	<b>632,988</b>	

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).

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements For the year ended 31 December 2022

#### 8 Grants Payable

		2022	2021
	Number	£	£
<b>Aid programmes</b>			
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
<b>Total grants awarded</b>		<b>366,846</b>	<b>313,503</b>
<b>Projects</b>			
		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
<b>Total grants awarded</b>		<b>366,846</b>	<b>313,503</b>

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements

For the year ended 31 December 2022 (continued)

#### 9 Staff Numbers and Costs

	2022	2021
	£	£
<i>Staff costs:</i>		
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
	<b>172,765</b>	<b>189,243</b>

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
	<b>6</b>	<b>7</b>

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.

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements

For the year ended 31 December 2022 (continued)

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#### 11 Net (expenditure)/income

This is stated after charging:

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

#### 12 Taxation

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

#### 13 Tangible Fixed Assets

	<i>Equipment, fixtures &amp; fittings</i>	<i>Total</i>
	£	£
<b>Cost</b>		
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	<u>4,347</u>	<u>4,347</u>
<b>Depreciation</b>		
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	<u>2,505</u>	<u>2,505</u>
<b>Net book value</b>		
At 31 December 2022	<u>1,842</u>	<u>1,842</u>
<i>At 31 December 2021</i>	<u>1,287</u>	<u>1,287</u>

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements

For the year ended 31 December 2022 (continued)

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#### 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
	<u>42,949</u>	<u>23,993</u>

#### 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
	<u>16,842</u>	<u>18,553</u>

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements

For the year ended 31 December 2022 (continued)

### 16 Unrestricted Funds

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

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

### 17 Designated Funds

<b>2022</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<b><i>Balance at 31 December</i></b>
	£	£	£	£	£
Designated fund	-	-	-	-	-

<b>2021</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<b><i>Balance at 31 December</i></b>
	£	£	£	£	£
Designated fund	10,000	-	-	(10,000 )	-



# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements

For the year ended 31 December 2022 (continued)

### 18 Restricted Funds

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

<i>2021</i>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 Dec</i>
	£	£	£	£	£
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)	-
	<b>135,825</b>	<b>235,405</b>	<b>(313,503)</b>	<b>22,638</b>	<b>80,365</b>

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements

For the year ended 31 December 2022 (continued)

### 19 Analysis of net assets between funds

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

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

### 20 Operating Lease Commitments

	<b>2022</b>	<b>2021</b>
	£	£
Within one year	<b>2,858</b>	2,592
Within 2-5 years	<b>6,214</b>	9,072
	<u><b>2,857</b></u>	<u><b>2,858</b></u>