

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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

- 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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

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

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

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 December 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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (continued)

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.

HUMANITARIAN AID RELIEF TRUST

Trustees Annual Report for the Year Ended 31 December 2023 (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: 23 July 2024

HUMANITARIAN AID RELIEF TRUST

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

HUMANITARIAN AID RELIEF TRUST

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

- 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

HUMANITARIAN AID RELIEF TRUST

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

		Unrestricted Funds	Restricted Funds	2023	Unrestricted Funds	Restricted Funds	2022
	Notes	£	£	£	£	£	£
Income from:							
<i>Donations and legacies</i>	2	287,111	121,024	408,135	281,827	197,364	479,191
<i>Charitable Activities</i>	3	17,194	227,764	244,958	16,630	225,773	242,403
<i>Other trading activities</i>	4	168	-	168	21	-	21
<i>Other Income</i>	5	150	-	150	1,261	-	1,261
<i>Investments</i>	6	2,230	-	2,230	287	-	287
Total income		306,853	348,788	655,641	300,026	423,137	723,163
Expenditure on:							
<i>Raising funds</i>		65,769	-	65,769	125,963	-	125,963
<i>Charitable activities</i>							
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



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

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements For the year ended 31 December 2023

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.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

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 2023 (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 accrual's basis.

2 Donations and Legacies

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2023</i>	<i>2022</i>
	£	£	£	£
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
	<u>287,111</u>	<u>121,024</u>	<u>408,135</u>	<u>474,191</u>
Legacies	-	-	-	5,000
Total	<u>287,111</u>	<u>121,024</u>	<u>408,135</u>	<u>479,191</u>

3 Charitable Activities

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

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

4 Other Trading Activities

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	2023 £	2022 £
Book sales	168	-	168	21
Total	168	-	168	21

5 Other Income

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	2023 £	2022 £
Other income	150	-	150	1,261
Total	150	-	150	1,261

6 Investment Income

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	2023 £	2022 £
Interest receivable from UK bank accounts	2,230	-	2,230	287

HUMANITARIAN AID RELIEF TRUST
Notes to the financial statements
For the year ended 31 December 2023

7 Analysis of Expenditure

	Raising Funds	Charitable Expenditure			Governance costs	2023 Total	2022 Total
		Aid	Advocacy	Support costs			
	£	£	£	£	£	£	£
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)

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

Support costs/basis of apportionment

	Raising Funds	Charitable Expenditure		Support costs	Governance costs	2023 Total	2022 Total
		Aid	Advocacy				
	£	£	£	£	£	£	£
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	<u>65,769</u>	<u>487,617</u>	<u>95,611</u>	<u>-</u>	<u>-</u>	<u>648,997</u>	<u>688,568</u>
Total expenditure 2022	<u>125,963</u>	<u>488,386</u>	<u>74,219</u>	<u>-</u>	<u>-</u>	<u>688,568</u>	

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).

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements For the year ended 31 December 2023

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

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

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.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

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

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

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

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

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

17 Restricted Funds

2023	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 Dec</i>
	£	£	£	£	£
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)	-	-
	<u>124,269</u>	<u>348,788</u>	<u>(381,305)</u>	<u>-</u>	<u>91,752</u>
2022	<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	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)	-
	<u>80,365</u>	<u>423,137</u>	<u>(366,846)</u>	<u>(12,387)</u>	<u>124,269</u>

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements

For the year ended 31 December 2023 (continued)

18 Analysis of net assets between funds

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	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)
	<u>142,023</u>	<u>-</u>	<u>91,752</u>	<u>233,775</u>

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	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)
	<u>102,862</u>	<u>-</u>	<u>124,269</u>	<u>227,131</u>

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
	<u>6,214</u>	<u>9,072</u>

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