WORLD HUMANITARIAN ACTION FORUM

England & Wales · Charity number 1130399

Details

Other names	World Humanitarian Action Forum (WHAF), ZAKAT HOUSE, Zakat House
Status	Registered
Legal form	CIO
Registered	2009-06-29
Register	View on the Charity Commission register

Contact

Address	Zakat House 6 Whitehorse Mews 37 Westminster Bridge Road London SE1 7QD
Phone	02030961981
Email	info@whaf.org.uk
Website	https://whaf.org.uk/

Activities

Objects: THE OBJECTS OF THE CIO ARE:-1. TO PROMOTE THE EFFICIENCY AND EFFECTIVENESS OF CHARITIES AND EFFICIENT USE OF CHARITY RESOURCES IN ANY PART OF THE WORLD BY:-(A) PROVIDING THEM WITH AFFORDABLE OFFICE SPACE AND ADDITIONAL SUPPORT SERVICES;(B) PROVIDING INFORMATION, GUIDANCE, TRAINING, TECHNICAL AND PROFESSIONAL SUPPORT AND ASSISTANCE TO NGOS, CHARITIES AND OTHER ORGANISATIONS ESTABLISHED TO FURTHER CHARITABLE PURPOSES.2. SUCH CHARITABLE PURPOSES AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005 AND SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008.

Activities: The charity privided accommodation conference and support services to charities. The Charity also continued its work to campaign to create greater awareness to identify the needs of the smaller charity sector, attended a variety of workshops, met and networked with different charities.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£180,404	£186,646	-	-
2024-04-30	£180,193	£191,424	-	-
2023-04-30	£110,365	£131,689	-	-
2022-04-30	£81,272	£132,229	-	-
2021-04-30	£83,001	£129,121	-	-

Trustees

Name	Role	Appointed
Dr HANY Abdel Gawad EL-BANNA OBE	Chair	
Habibunnisha Patel		2023-01-31
SALEH SAEED		2011-12-18
Shahin Ashraf		2021-04-29

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WORLD HUMANITARIAN ACTION FORUM

England & Wales - Charity number 1130399

Accounts

REGISTERED CHARITY NUMBER: 1130399

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2025

for

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Contents of the Financial Statements
for the Year Ended 30 April 2025

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The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees confirm that they have complied with the duty in section 17(5) of 2011 Charities Act. The trustees have had regard to Charity Commission guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of World Humanitarian Action Forum is to:

1. Promote the efficiency and effectiveness of charities and efficient use of charity resources in any part of the world by: -

   i. Providing information, guidance, training, technical and professional support and assistance to NGOs, charities and other organisations established to further charitable purposes.
   ii. ii. Providing them with affordable office space and additional support services.

2. Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Public benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The World Humanitarian Action Forum (WHAF) continued to support local organisations and worked to improve global humanitarian policies. We brought people together, shared knowledge, and focused on reducing injustice and inequality in humanitarian work. This year, we also pushed forward conversations about reimagining aid to make it more inclusive, fair, and locally led.

The following is a brief summary of the activities during the year:

Walk to Raise Awareness of Orphans Rights (September 2024)

WHAF partnered with Islamic Relief Indonesia to support the "Road to Orphans Justice Declaration: 1,000-Meter Walk" held on 11 September 2024. This symbolic event involved 1,000 orphans walking to raise awareness about the hardships faced by children worldwide and to advocate for justice, peace, and the protection of orphans' rights. WHAF created a fundraising campaign on LaunchGood to raise funds to support orphans. All funds raised have been allocated to these projects to help improve the lives of orphans and their families.

Conflict response (December 2024)

WHAF initiated and independently organised a series of online discussions to help transform the aid system to better serve local communities in Syria after the new regime takeover. These efforts culminated in a major seminar on 27 December 2024, attended by 266 participants from Arab and Syrian backgrounds. The event focused on social cohesion, reconciliation, and local capacity building. Preparatory and follow-up meetings were held to support and deepen the outcomes of this main seminar. All speakers joined in their personal capacities, and no partners were involved in organising these events. Building on these outcomes, WHAF is now preparing a series of in-person consultations and workshops across Syrian cities in 2025-26.

Research and Advocacy (December 2024 - August 2025)

Redefining "Zakat's" Role in Humanitarian and Development Aid - Multi stakeholders Consultations

This two-year project aims to build on existing work that promotes Zakat as a tool for social justice - not just financial aid. It explored Zakat's deeper meaning and its potential to support dignity, fairness, and long-term impact. WHAF also examined the growing interest in Zakat by non-Muslim actors, raising important questions about whether identity matters in its collection and use - especially as global humanitarian needs continue to outpace funding.

The project focuses on the real-life challenges faced by Muslim organisations in managing Zakat, including legal and political restrictions that limit their ability to serve those in need. It also questions whether the term "Islamic Social Finance" truly reflects Zakat's religious and spiritual role - or whether it risks turning it into just another financial tool.

This project envisions three phases. In the first phase, during 2025, WHAF launched wide-ranging consultations with scholars, NGOs, donors, and Zakat recipients to understand how Zakat is perceived and practiced today. In February 2025, WHAF conducted a survey that received 160 detailed responses from donors across 20 countries. This was followed by 32 in-depth one-on-one online interviews with Muslim academics, policy experts, and frontline humanitarian practitioners, offering rich insights from across sectors and regions. We then hosted 4 online focused validation meetings - small, interactive sessions with leading voices to test the emerging ideas, ensure relevance and build alignment around key recommendations.

The second phase in 2025/26 will examine the operational landscape - how Zakat is currently collected, distributed, and measured, while identifying practical and regulatory challenges that undermine its effectiveness. The final phase 2026/27 will focus on launching a targeted advocacy strategy to improve Zakat practices and highlight its transformative potential in the humanitarian system.

Training, mentoring and raising humanitarian awareness

Media visibility (June 2024)

WHAF's Chairman was interviewed by Al Jazeera, a leading TV channel in the Arab world, in June 2024 to discuss the current humanitarian situation in the Middle East. The conversation highlighted the urgent need to reimagine aid so it can better respond to today's challenges and truly serve affected communities with dignity and impact. The interview was published on the channel's platform https://www.youtube.com/watch?v=QF8k1WLUIXA and this interview, on YouTube, attracted many thousands of viewers.

Training (June 2024)

WHAF prepared and provided a training manual in June 2024 to Imam Academy, a UK-registered charity, supporting their development services for imams and community leaders. The manual focused on leadership, communication, and community engagement, aiming to equip imams with the skills needed to better serve their communities and promote positive integration into wider society.

Inspire Program (May - September 2024)

WHAF continued its collaboration and support with Islamic Relief Canada on their Inspire program. This program aims to provide mentorship to Islamic Relief staff, volunteers, local teams, and communities, aligning with the shared mission of nurturing change makers within the program. Each trip involves a group of around 25 youth, accompanied by staff and volunteers from Islamic Relief offices. The program includes reminders, humanitarian project visits, lectures, Q&A sessions, and various activities designed to develop the youth as future leaders and advocates for change. These activities aim to inspire and engage them in meaningful discussions, empowering them with the knowledge and experiences needed to fuel their passion for human rights and humanitarian principles. During the year Inspire trips were organised to:

Inspire in South Africa - May 2024

A group of 24 Canadian youth, supported by Islamic Relief South Africa, took part in an impactful trip focused on human rights, leadership, and community service. Highlights included visits to historic sites like the Apartheid Museum and Nelson Mandela's home, outreach at local centres, and youth engagement in orphan support and mentorship activities. Shared worship and strong local partnerships enriched the experience, fostering unity and a deeper commitment to humanitarian values.

Inspire in Bosnia - July 2024

In July 2024, a group of 20 youth joined the Inspire program with Islamic Relief Canada on a trip to Bosnia. They visited income-generation and empowerment projects run by Islamic Relief Bosnia to learn about local needs and challenges. The group also attended the annual Srebrenica memorial ceremony, honouring the victims and reflecting on peace. This trip deepened their understanding of humanitarian work and community resilience.

Inspire in Malaysia and Indonesia - Sept 2024

In September, a group of 24 youth volunteers joined a mentorship trip to Malaysia and Indonesia (Band Aceh, Jakarta, Lombok) led by WHAF and Islamic Relief Canada. The program combined leadership training, humanitarian outreach, and cultural immersion. In Malaysia, the team visited key partners like MYCARE and Islamic Relief Malaysia, took part in public talks and a live radio interview, and engaged with students at local schools. Cultural visits, including the Quran Museum and historic sites, helped ground the experience in a local context. In Indonesia, the volunteers participated in school visits, orphan outreach projects, food distribution, and a 1k charity walk with Islamic Relief Indonesia to support orphans. The trip fostered strong partnerships with NGOs and local authorities while equipping youth with hands-on humanitarian experience and a deeper commitment to global justice.

Global Engagements and Partnerships

Promotion of the Book International Humanitarian Action - The New Call (June 2024)

This book is part of WHAF's ongoing efforts to raise awareness about humanitarian challenges and inspire new thinking on how aid can be more effective. In June 2024, WHAF organised a book signing ceremony in Istanbul. Approximately 60 participants attended the event where they had the opportunity to engage in the book's various themes. In August 2024, WHAF also participated in the Istanbul International Book Fair to promote this humanitarian book and delivered lectures on the role of civil society organisations in building modern nations.

Yemen (November 2024)

The Tadamon Development Forum 2024, which took place in November 2024, was a platform launched by Al-Awn Foundation for Development and the Islamic Development Bank to bring together key stakeholders in Yemen to address poverty and humanitarian issues through dialogue, knowledge exchange, and collaboration. The conference was attended by over 300 participants from around the globe. WHAF participated online via Zoom, with our chairman as a key speaker, who also facilitated a session on the humanitarian situation in Yemen and the funding gap (challenges and opportunities).

Jordan (February 2025)

WHAF participated in the Network for Empowered Aid Response (NEAR), MENA Summit, held in Amman, Jordan, on 28 February 2025, contributing actively to discussions on locally led humanitarian actions. Cantered around the theme "Shifting Mindsets Towards Transformative Solutions" the summit brought together regional actors to explore national and regional priorities, share practical solutions, and identified areas for collaboration. WHAF's engagement reflected its ongoing commitment to strengthening local leadership and promoting a more inclusive humanitarian system.

Morocco (April 2025)

In April 2025, WHAF participated in the Assalam Forum for Humanitarian and Relief Work organised by Foundation Assalam Pour le Development Social, in Morocco, held under the theme "Principles, Foundations, and Types of Humanitarian Work." The event gathered local NGOs, youth, and humanitarian actors to explore ethical principles and diverse approaches to humanitarian response. WHAF contributed by sharing its experience in locally led and values-based humanitarian work

Other activities:

- WHAF took part in the UK Islamic Mission (UKIM) Annual Convention in September 2024, delivering a lecture titled "Making Impact: The Youth of Tomorrow."
- WHAF delivered two online workshops in November and December 2024 in collaboration with African Network For Social Integration (ANSI), a partnership of East African organisations on Introduction to Humanitarian Principles and Community Work. The sessions focused on the fundamentals of humanitarian values and how community led initiatives strengthen local response and resilience. Both sessions were attended by 54 participants.
- In December 2024, WHAF was invited to joined the Qatar Red Crescent Society's Annual Training Forum for foreign missions and offices, contributing to discussions on operational effectiveness and humanitarian coordination in complex contexts.
- WHAF was invited, in January 2025, to join Sinerji Foundation as a keynote speaker on its Youth Dialogue, in a session titled "Youth Perspectives on Public and Volunteer Work: Fears and Challenges." A follow-up lecture was held in May 2025 to deepen the discussion and support youth engagement.

Hardship Project

WHAF embarked upon a project with Islamic Relief Worldwide (IRW) to provide hardship support to orphan families in 10 countries. 151 were direct beneficiaries of this project with over 300 being indirect beneficiaries of this initiative. The focus was on sponsored orphans already supported through IRW's Orphans Support Program in Afghanistan, Bosnia, Ethiopia, Indonesia (Aceh and Lombok), Jordan, Mali, Niger, Somalia, Turkey and Yemen in order to provide health, education and livelihood support.

Another hardship project that was implemented with Islamic Relief Worldwide (IRW) was to provide 80 orphan and Uyghur refugee families in Malaysia with school supplies and meals.

Additionally, a medical student and a person suffering from terminal cancer were also provided hardship support.

FINANCIAL REVIEW

Reserves policy

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for three months (3) ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity. The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees consider the cash at bank, and of the total available, have kept £350,000 as investment funds and kept in a separate savings bank account. Zakat House's goal is to safeguard these funds and invest them for buying another property so as to generate income for the Charity for long term returns. At the time of drafting this report the Trustees have viewed and made offers on a number of properties in the Birmingham area. The Trustees, during the year, have decided to acquire the property for use as a children's care home. At the time of writing this report none of the offers have been accepted and the Trustees continue their search for a suitable property. These funds are the left over funds from the donation received to purchase the current Zakat House property which is already generating a rental return.

FUTURE PLANS

Strengthening the Role of Civil Society in Syria through Local - Consultative Sessions

The project aims to strengthen civil society in Syria by conducting local consultative sessions across seven (7) cities to assess community and organisational needs. Initial consultations and a strategic meeting with key stakeholders have already taken place with ongoing planning underway via online platforms. An academic partner, the Center for Conflict and Humanitarian Studies (Doha), will support the research efforts.

Redefining "Zakat's" Role in Humanitarian and Development Aid - Phase 2

Phase 2 will focus on developing a comprehensive framework for Zakat collection, disbursement, monitoring, and evaluation. WHAF expects to host, in 2025/26 a 2/3-day face to face consultation in Istanbul, which will bring together scholars to clarify the theological and social dimensions of Zakat, including its role in social justice. This 2nd phase will build on theological insights, operational challenges, stakeholder analysis, and findings from Phase 1 to establish a baseline understanding of the current Zakat practices. The framework will address practical realities faced by Muslim actors and guide all stakeholders, both secular and non-secular, in Zakat management. Activities will include research, local and regional consultations across key Muslim-populated regions, analysis, validation, and finalization of the framework, alongside academic and policy publications.

Aid Reimagined

WHAF will continue to support humanitarian actors through training, research, coordination, and advocacy. It is committed to helping improve the aid sector by addressing challenges like funding gaps and unequal systems. WHAF will continue to support diaspora organisations, focusing on localisation, advocacy, innovation, and expanding the role of humanitarian work beyond emergency response. Various activities, consultations and meetings are expected to take place during this period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity's Constitution is the Charity's governing document.

In April 2023, the Trustees resolved to add another objective to the CIO, after receiving formal consent from the Charity Commission. This additional object reads as follows: "Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine" and has been added to the Constitution of the Charity.

At an EGM of the members on 23 August 2021 a Special Resolution was duly passed which changed the name of the Charity from Zakat House to the World Humanitarian Action Forum. The old name of Zakat House was also registered as a working name of the Charity.

Also, at an EGM of the members on 23 August 2021 a Special Resolution was duly passed which approved the conversion of the Company to a Charitable Incorporated Organisation (CIO). The process to convert was completed on the 11 January 2022 when the Charity Commission approved the conversion of the Charity from a Company to a Charitable Incorporated Organisation.

Previously, the charity was constituted as a company limited by guarantee. The directors of the company were also trustees of the charity.

Recruitment and appointment of new trustees
Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Induction and training of new trustees
The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

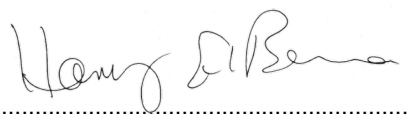
Registered Charity number
1130399

Registered office
6 Whitehorse Mews
37 Westminster Bridge Road
London
SE1 7QD

Trustees
Dr H A G El Banna
S Saeed
J A Leach
S Ashraf
H Patel

Independent Examiner
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Approved by order of the board of trustees on 24 September 2025 and signed on its behalf by:



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Dr H A G El Banna - Trustee

Independent Examiner's Report to the Trustees of
WORLD HUMANITARIAN ACTION FORUM

I report on the accounts of World Humanitarian Action Forum for the year ended 30 April 2025, which are set out on pages 8 to 15.

Respective Responsibilities of Trustees and Examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the general requirements to keep accounting records in accordance with section 130 of the Charities Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Haroon Rashid

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Date: 24.09.25

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	279	279	6,757
Charitable activities					
Leadership Development Trainings		17,512	-	17,512	27,142
The British Red Cross Diaspora Project		-	-	-	24,348
TTF for Hardship Allowance Orphans Project		-	50,000	50,000	50,000
IRW For Libya Humanitarian Aid Workers Training		-	11,032	11,032	25,609
Al Khair Foundation For Trainings		-	-	-	5,000
Humanitarian Book Project		-	1,500	1,500	4,010
TTF (Humanitarian Book)		-	-	-	3,000
Indonesia Orphans Rights		-	2,288	2,288	-
Islamic Relief & Al Khair Foundation - Zakat Phase 1		-	40,000	40,000	-
Muslim Hands - Zakat Phase 2		-	15,000	15,000	-
Tri Motorcycle for disabled Rohingya Refugee		-	1,000	1,000	-
Other trading activities	2	36,611	-	36,611	30,120
Investment income	3	5,182	-	5,182	4,207
Total		59,305	121,099	180,404	180,193
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	18	18	216
		-	18	18	216
Charitable activities					
Ramadan Campaign		-	60	60	60
Services to Other Charities		111,641	-	111,641	73,176
ZAKAT		-	110	110	2,198
TTF Support for HR and Admin		-	-	-	15,000
The British Red Cross Diaspora Project		-	-	-	24,349
TTF for Hardship Allowance Orphans Project		-	50,000	50,000	50,000
IRW For Libya Humanitarian Aid Workers Training		-	4,980	4,980	20,284
Al Khair Foundation For Trainings		-	-	-	5,000
Humanitarian Book Project		-	5,510	5,510	-
TTF (Humanitarian Book)		-	1,859	1,859	1,141
Indonesia Orphans Rights		-	288	288	-
Islamic Relief & Al Khair Foundation - Zakat Phase 1		-	12,180	12,180	-
Total		111,641	75,005	186,646	191,424
NET INCOME/(EXPENDITURE)		(52,336)	46,094	(6,242)	(11,231)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,153,747	11,293	1,165,040	1,176,271
TOTAL FUNDS CARRIED FORWARD		1,101,411	57,387	1,158,798	1,165,040

The notes form part of these financial statements

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Balance Sheet
30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
FIXED ASSETS					
Tangible assets	7	716,978	-	716,978	747,277
CURRENT ASSETS					
Debtors	8	85	-	85	1,980
Cash at bank and in hand		389,145	59,914	449,059	421,186
		389,230	59,914	449,144	423,166
CREDITORS					
Amounts falling due within one year	9	(4,797)	(2,527)	(7,324)	(5,403)
NET CURRENT ASSETS		384,433	57,387	441,820	417,763
TOTAL ASSETS LESS CURRENT LIABILITIES		1,101,411	57,387	1,158,798	1,165,040
NET ASSETS		1,101,411	57,387	1,158,798	1,165,040
FUNDS	10				
Unrestricted funds				1,101,411	1,153,747
Restricted funds				57,387	11,293
TOTAL FUNDS				1,158,798	1,165,040

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2025 and were signed on its behalf by:

.....
H A G El Banna - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs
The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:

Staffing costs and related expenses
On the basis of salary costs and estimated time spent on different activities

Premises costs and related expenses
On the basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost
Improvements to property	-	10% on cost
Plant and machinery	-	25% on cost
Fixtures and fittings	-	20% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Exceptional income
All exceptional income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

continued...

2. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Rental Income	31,620	30,120
Sale of books	4,991	-
	36,611	30,120

3. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Deposit account interest	5,182	4,207

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	30,299	30,521

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

The trustees' expenses are in relation to the travel cost of trustees to attend the charity's meetings. These are included in travel expenses.

6. STAFF COSTS

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

	30.4.25	30.4.24
Administration	1	1

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

7. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£	£
COST					
At 1 May 2024 and 30 April 2025	876,950	118,750	4,028	53,607	1,053,335
DEPRECIATION					
At 1 May 2024	157,851	95,000	4,028	49,179	306,058
Charge for year	17,539	11,875	-	885	30,299
At 30 April 2025	175,390	106,875	4,028	50,064	336,357
NET BOOK VALUE					
At 30 April 2025	701,560	11,875	-	3,543	716,978
At 30 April 2024	719,099	23,750	-	4,428	747,277

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Other debtors	85	-
Prepayments and accrued income	-	1,980
	85	1,980

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Other creditors	5,524	3,603
Accruals and deferred income	1,800	1,800
	7,324	5,403

10. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
General fund	1,153,747	(52,336)	1,101,411
Restricted funds			
Ramadhan Campaign (Zakat)	99	92	191
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	5,325	6,051	11,376
Humanitarian Book Project	4,010	(4,010)	-
TTF (Humanitarian Book)	1,859	(1,859)	-
Indonesia Orphans Rights	-	2,000	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	-	27,820	27,820
Muslim Hands - Zakat Project Phase 2	-	15,000	15,000
Tri Motorcycle for disabled Rohingya Refugee	-	1,000	1,000
	11,293	46,094	57,387
TOTAL FUNDS	1,165,040	(6,242)	1,158,798

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,305	(111,641)	(52,336)
Restricted funds			
Ramadhan Campaign (Zakat)	280	(188)	92
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	11,031	(4,980)	6,051
Humanitarian Book Project	1,500	(5,510)	(4,010)
The TTF for Hardship Allowances & Orphans Project	50,000	(50,000)	-
TTF (Humanitarian Book)	-	(1,859)	(1,859)
Indonesia Orphans Rights	2,288	(288)	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	40,000	(12,180)	27,820
Muslim Hands - Zakat Project Phase 2	15,000	-	15,000
Tri Motorcycle for disabled Rohingya Refugee	1,000	-	1,000
	121,099	(75,005)	46,094
TOTAL FUNDS	180,404	(186,646)	(6,242)

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	1,159,110	(5,363)	1,153,747
Restricted funds			
Ramadhan Campaign (Zakat)	2,161	(2,062)	99
TTF (Support for HR & Admin)	15,000	(15,000)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	-	5,325	5,325
Humanitarian Book Project	-	4,010	4,010
TTF (Humanitarian Book)	-	1,859	1,859
	17,161	(5,868)	11,293
TOTAL FUNDS	1,176,271	(11,231)	1,165,040

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,936	(73,299)	(5,363)
Restricted funds			
Ramadhan Campaign (Zakat)	289	(2,351)	(2,062)
TTF (Support for HR & Admin)	-	(15,000)	(15,000)
The British Red Cross Diaspora Project	24,349	(24,349)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	25,609	(20,284)	5,325
Al Khair Foundation for Trainings	5,000	(5,000)	-
Humanitarian Book Project	4,010	-	4,010
The TTF for Hardship Allowances & Orphans	50,000	(50,000)	-
TTF (Humanitarian Book)	3,000	(1,141)	1,859
	112,257	(118,125)	(5,868)
TOTAL FUNDS	180,193	(191,424)	(11,231)

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

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	1,159,110	(57,699)	1,101,411
Restricted funds			
Ramadhan Campaign (Zakat)	2,161	(1,970)	191
TTF (Support for HR & Admin)	15,000	(15,000)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	-	11,376	11,376
Indonesia Orphans Rights	-	2,000	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	-	27,820	27,820
Muslim Hands - Zakat Project Phase 2	-	15,000	15,000
Tri Motorcycle for disabled Rohingya Refugee	-	1,000	1,000
	17,161	40,226	57,387
TOTAL FUNDS	1,176,271	(17,473)	1,158,798

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,241	(184,940)	(57,699)
Restricted funds			
Ramadhan Campaign (Zakat)	569	(2,539)	(1,970)
TTF (Support for HR & Admin)	-	(15,000)	(15,000)
The British Red Cross Diaspora Project	24,349	(24,349)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	36,640	(25,264)	11,376
Al Khair Foundation for Trainings	5,000	(5,000)	-
Humanitarian Book Project	5,510	(5,510)	-
The TTF for Hardship Allowances & Orphans	100,000	(100,000)	-
TTF (Humanitarian Book)	3,000	(3,000)	-
Indonesia Orphans Rights	2,288	(288)	2,000
Islamic Relief & Al Khair Foundation - Zakat Phase 1	40,000	(12,180)	27,820
Muslim Hands - Zakat Project Phase 2	15,000	-	15,000
Tri Motorcycle for disabled Rohingya Refugee	1,000	-	1,000
	233,356	(193,130)	40,226
TOTAL FUNDS	360,597	(378,070)	(17,473)

11. RELATED PARTY DISCLOSURES

During the year Zakat House charged rent of £30,600 (2024: £29,100) from Muslim Charities Forum, a charity in which Dr H A G El Banna is a trustee.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Grants	279	6,757
Other trading activities		
Rental Income	31,620	30,120
Sale of books	4,991	-
	36,611	30,120
Investment income		
Deposit account interest	5,182	4,207
Charitable activities		
Grants	138,332	139,109
Total incoming resources	180,404	180,193
EXPENDITURE		
Raising donations and legacies		
Commission	18	216
Charitable activities		
Wages	9,466	9,466
Pensions	235	235
Travel & Subsistence	1,791	3,240
Insurance	4,212	1,528
Light and heat	5,502	5,898
Telephone	2,436	2,423
Postage and stationery	95	433
Software and IT	1,083	868
High Speed Fibre Internet	2,376	2,376
Rates and Water	5,219	4,007
Legal and professional fees	759	1,395
Consultancy fees	29,034	27,102
Repairs and renewals	1,513	2,100
Cleaning	3,437	3,993
Building Management	-	575
Translations and editing	-	2,430
Project management	30,508	38,253
Printing and publication	6,184	-
Grants to institutions	50,172	52,168
	154,022	158,490
Support costs		
Management		
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	885	1,107
	30,299	30,521
Finance		
Bank charges	507	397
Governance costs		
Accountancy and legal fees	1,800	1,800

Detailed Statement of Financial Activities
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
Total resources expended	186,646	191,424
Net expenditure	(6,242)	(11,231)

WORLD HUMANITARIAN ACTION FORUM

England & Wales - Charity number 1130399

Accounts

REGISTERED CHARITY NUMBER: 1130399

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2024

for

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Contents of the Financial Statements
for the Year Ended 30 April 2024

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WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2024

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees confirm that they have complied with the duty in section 17(5) of 2011 Charities Act. The trustees have had regard to Charity Commission guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of World Humanitarian Action Forum is to:

1. Promote the efficiency and effectiveness of charities and efficient use of charity resources in any part of the world by: -

    i. Providing information, guidance, training, technical and professional support and assistance to NGOs, charities and other organisations established to further charitable purposes.
    ii. Providing them with affordable office space and additional support services.

2. Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Public benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In this past year, the World Humanitarian Action Forum (WHAF) continued its commitment to amplifying the voices of local organisations with the aim to better worldwide humanitarian policies and practices. We worked hard to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

The following is a brief summary of the activities during the fiscal year:

Natural disaster response

Morocco Earthquake - September 2023

A seminar on the earthquake in Morocco and its wide-ranging impacts was held with international experts and local participants in attendance. The seminar aimed to address the urgent need for an effective response to the disaster and encouraged discussions on important topics. These included immediate relief efforts, long-term recovery plans and the overall impact of the earthquake on the affected communities.

The online meeting, attended by 50 participants, was organised to improve cooperation, coordination, and participation between local civil society organisations and international organisations. Participants shared best practices for disaster response, stressing the importance of working together to make the best use of resources and avoid repeating efforts. The seminar also offered a platform for sharing experiences and lessons learned from previous disasters, giving attendees useful insights for handling the current crisis more effectively.

The exchange of knowledge and expertise among the attendees aimed to build a stronger framework for dealing with, not only the immediate, but also the aftermath of the earthquake.

Libya floods - September 2023

Following the catastrophic Storm Daniel, which devastated the city of Derna, WHAF promptly organised a series of online consultations and meetings. These sessions aimed to assess the situation on the ground and identify gaps in the ongoing response efforts. The discussions primarily focused on pinpointing the challenges and capacity constraints faced by local organisations, ensuring that the immediate needs of the affected communities were met effectively.

Through these consultations, WHAF recognised the urgent need for enhanced training and support for local humanitarian teams and individuals. Consequently, WHAF developed a comprehensive training program, delivered by international experts from within WHAF's extensive regional network. This program was designed to equip local responders with the necessary skills and knowledge to handle the crisis more effectively

The training modules covered a wide range of crucial topics including humanitarian principles and standards, emergency rescue operations, media standards, psychosocial needs and support and organisational procedures. Each module aimed to address specific areas of need identified during the consultations, ensuring a well-rounded and practical approach to disaster response.

The training program successfully trained 123 trainees in two batches. This initiative was carried out with the involvement of a local partner, the Tripoli Civil Society Commission, which played a vital role in organising and facilitating the training sessions.

To support this training program, WHAF produced a detailed training manual that includes all the materials used during the sessions. This manual also incorporates transcripts of the training sessions, which were broadcast live on YouTube, providing an accessible resource for future reference. The manual is designed to serve as a valuable tool for preparedness and emergency response, offering guidance and best practices that can be utilised in similar situations.

Conflict Response

Sudan

WHAF's humanitarian response for Sudan began in response to the outbreak of armed conflict on 15th April 2023. WHAF organised two consultation meetings to address various aspects of humanitarian response. Recognising the urgent need for coordinated humanitarian efforts, the main objective of the workshops was to facilitate partnerships between local NGOs operating in Sudan and regional and international humanitarian partners.

The initiative placed a strong emphasis on advocacy and raising awareness about the situation in Sudan, fostering partnerships, promoting local leadership, and enhancing coordination. The aim was to make a significant contribution to strengthening the broader humanitarian response in Sudan. The meetings were attended by approximately 120 participants representing local, regional, and international NGOs. The findings and discussions from these meetings were widely shared on international humanitarian platforms, ensuring that insights and recommendations from Sudanese stakeholders were integrated into global discourse on humanitarian response strategies.

Gaza Humanitarian Response

In response to the ongoing conflict in Gaza, and in partnership with the International Islamic Charitable Organisation (IICO), WHAF convened a meeting with regional humanitarian actors and NGOs on the 6 November 2023 with the objective of supporting coordination efforts to develop a mutually agreed advocacy statement. The Red Cross and the Red Crescent Societies of Iraq, Jordan and Qatar participated. ICRC, Islamic Relief Worldwide, Human Appeal, Al-Khair Foundation and Action for Humanity also participated in this meeting.

Participants unanimously called for a ceasefire, the opening of the Rafah Crossing for an increased and unimpeded flow of humanitarian aid and for International Humanitarian Law to be upheld. Participants also called for the protection of civilians and humanitarian aid workers and for enhanced facilities including hospitals. The participants desired sustained coordination efforts and a number of regional actors asserted their readiness to receive medical evacuations from Gaza. The meeting was attended by 70 participants.

Research and Advocacy

Promoting Collaboration and Challenging Inequitable Systems - Exploring Partnerships Between Diaspora and Domestic Actors for Humanitarian Initiatives and Beyond.

Between July and November 2023 the World Humanitarian Action Forum (WHAF) conducted a series of consultations, supported by the British Red Cross, that sought opinions on the involvement of diaspora humanitarians in aid sector reform.

A pre-consultation questionnaire was circulated to all participants prior to the opening session, along with the main research question as well as suggestions and expectations for outcomes. These, together with the informant interviews, helped shape the structure of the opening session and gave us some early insights on perceptions.

The online opening session of the consultation took place on 12 September 2023 and consisted of four speaker-led sessions on: diaspora perspectives; local / Global South perspectives: solidarity and working together and strengthening the pillars (relationships). Ten speakers presented different and, at times, differing perspectives and considerations. It was attended by 132 participants from 32 countries. A total of 51 participants attended the focus group discussions on Somalia, Syria and Pakistan.

The concluding report that analysed participant perspectives called for collaboration between domestic and diaspora actors to be defined by them, cautioning that the space to do so is not appropriated by the international aid system. The findings further demonstrated that diaspora and domestic actors wish to work together, and that they wish to do so in a way that is locally led, with autonomy, and exploring direct support for solutions that originate from the Global South.

Launch of the Book: International Humanitarian Action - The New Call

This book documents the proceedings of the "Dimensions of International Humanitarian Work Forum" held in Istanbul in July 2022. WHAF compiled the valuable lectures and presentations from distinguished scholars, trainers, experts, and humanitarian leaders into this Humanitarian Book.

The book serves as a key reference for humanitarian professionals, offering theoretical insights, practical advice, academic research, real-world case studies, and actionable strategies. Available for purchase online and in bookstores, it ensures broad accessibility.

The online book launch event on March 1st 2024 attracted around 70 participants from the Arab world, featuring discussions, interactive sessions and networking opportunities. The event highlighted the book's potential impact and fostered a sense of community among humanitarian workers, academics, and policy-makers.

Training and mentoring

Training workshops in Dahuk, Kurdistan

In July 2023 WHAF, in partnership with Mehad, and other local organisations in Kurdistan, hosted a two-day consultation workshop in Dahuk. The event was attended by local and international NGOs active in the region.

The workshop focused on key themes such as motivators for building effective strategies for humanitarian organisations, as well as mechanisms for planning, networking, and capacity development. Additionally, the workshop facilitated networking opportunities, enabling participants to establish valuable connections and partnerships. This was particularly beneficial for local organisations seeking to expand their reach and impact through collaboration with international counterparts. The event also included capacity-building sessions, aimed at enhancing the skills and knowledge of participants, thereby empowering them to implement more effective and sustainable strategies within their organisations.

Approximately 60 participants attended, representing local organisations in Kurdistan, including Syrian, Kurdish, Iraqi, and international NGOs

Inspire program - Learning through Knowledge

In collaboration with Islamic Relief Canada, this program aims to inspire volunteers by organising humanitarian trips overseas and through mentorship services provided by Dr Hany El Banna, the Chairman of WHAF.

The objective of the program is to provide mentorship to Islamic Relief staff, volunteers, local teams, and communities, aligning with the shared mission of nurturing change makers within the program. Each trip involves a group of around 25 youth, accompanied by staff and volunteers from Islamic Relief offices. The program includes reminders, visits, lectures, Q&A sessions, and various activities designed to develop the youth as future leaders and advocates for change. These activities aim to inspire and engage them in meaningful discussions, empowering them with the knowledge and experiences needed to fuel their passion for human rights and humanitarian principles. During the year Inspire trips were organised to:

Pakistan: November 2023
Turkey: August 2023
South Africa: May 2024

Hardship Project:

WHAF embarked upon a project with Islamic Relief Worldwide (IRW) to provide hardship support to orphan families. 203 were direct beneficiaries of this project with 300 being indirect beneficiaries of this initiative. The focus was on sponsored orphans already supported through IRW's Orphans Support Program in Afghanistan, Ethiopia, Indonesia, Jordan, Mali, Niger, Somalia and Yemen in order to provide health, education, livelihood, and medical support.

A student and a person suffering from cancer were also provided hardship support.

The COVID 19 Pandemic

The COVID 19 pandemic is still having an effect on the fundraising activities for WHAF. We have this past year hosted limited face to face workshops and consultations with the majority still being virtual presentations. Sponsorships for workshops and consultation are still not back to pre-pandemic levels. This is being attributed to the ongoing war in Ukraine, the new war in Gaza and the ongoing cost of living crisis.

Also, the new norm of being able to work from home has created an abundance of office space and desks in London which has had a tremendous effect on the price per desk we can request. For our small office space at Zakat House the economies of scale do not kick in and so the attractiveness of being able to offer desks in a small cosy Mews has evaporated. We are still hosting a couple of Charities at Zakat House who continue to thrive in their work.

FUTURE PLANS 2024 - 2025

WHAF will continue advocating for greater humanitarian impact through the call for increasing support for local organisations. WHAF will ensure they continue to assume a central role in our forums and initiatives, shaping resulting policy level recommendations. The following initiatives are being planned:

Islamic Social Finance Forum

The 2-Day Forum on Islamic Social Finance, planned in November 2024, is a pivotal component of a larger research endeavour that will be undertaken by the World Humanitarian Action Forum (WHAF) and its partners. This initiative aims to conduct an in-depth analysis of Islamic Social Finance, with a particular focus on Zakat, within the context of contemporary global dynamics.

Consultation workshops in Afghanistan

The workshops, which are planned to be held in different provinces of Afghanistan in the second half of 2024, will aim to primarily showcase the positive impact of Afghanis' societal contributions, both domestically and internationally. This will create a sense of pride and admiration for Afghanistan's civic engagement efforts. Additionally, it will be an opportunity to highlight local needs and priorities, which can inform future interventions and programs.

Diaspora - Domestic collaboration for improved humanitarian outcomes

This initial 3 year programme continues to build on the World Humanitarian Action Forum´s recent work examining the role of diaspora or diaspora led humanitarian actors in connection with conversations and efforts towards aid sector reform. The consultation process, and resulting report affirmed the desire of participants (domestic and diaspora actors) to work

together, raising numerous suggestions for what this might look like and highlighting multiple areas of interest for continued discussion and exploration.

FINANCIAL REVIEW

Reserves policy

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for three months (3) ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity. The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees consider the cash at bank, and of the total available, have kept £350,000 as investment funds and kept in a separate saving bank account. Zakat House's goal is to safeguard these funds and invest them for buying another property so as to generate income for the Charity for long term returns. At the time of drafting of this report the Trustees have reviewed, online, more than 80 properties in the Birmingham area, flats and houses, visited 19 such properties and gave offers on 5 such properties. At the time of writing this report none of the offers have been accepted and the Trustees continue their search for suitable properties. These funds are the left over funds from the donation received to purchase the current Zakat House property which is already generating a rental return.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity's Constitution is the Charity's governing document.

In April 2023, the Trustees resolved to add another objective to the CIO, after receiving formal consent from the Charity Commission. This additional object reads as follows: "Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine" and has been added to the Constitution of the Charity.

At an EGM of the members on 23 August 2021 a Special Resolution was duly passed which changed the name of the Charity from Zakat House to the World Humanitarian Action Forum. The old name of Zakat House was also registered as a working name of the Charity.

Also, at an EGM of the members on 23 August 2021 a Special Resolution was duly passed which approved the conversion of the Company to a Charitable Incorporated Organisation (CIO). The process to convert was completed on the 11 January 2022 when the Charity Commission approved the conversion of the Charity from a Company to a Charitable Incorporated Organisation.

Previously, the charity was constituted as a company limited by guarantee. The directors of the company were also trustees of the charity.

Recruitment and appointment of new trustees
Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Induction and training of new trustees
The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1130399

Registered office
6 Whitehorse Mews
37 Westminster Bridge Road
London
SE1 7DQ

Trustees
Dr H A G El Banna
S Saeed
J A Leach
S Ashraf
H Patel

Independent Examiner
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

Dr H A G El Banna - Trustee

Independent Examiner's Report to the Trustees of
WORLD HUMANITARIAN ACTION FORUM

I report on the accounts of World Humanitarian Action Forum for the year ended 30 April 2024, which are set out on pages 8 to 15.

Respective Responsibilities of Trustees and Examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the general requirements to keep accounting records in accordance with section 130 of the Charities Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Haroon Rashid

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Date: 30/9/2024

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,467	290	6,757	2,099
Charitable activities					
Services to Other Charities		-	-	-	30,000
Leadership Development Trainings		27,142		27,142	20,700
Syria Conference		-	-	-	26,836
Humanitarian Conference		-	-	-	4,941
The British Red Cross Diaspora Project		-	24,348	24,348	-
TTF for Hardship Project		-	50,000	50,000	-
IRW For Libya Humanitarian Aid Workers Training			25,609	25,609	-
Al Khair Foundation For Trainings		-	5,000	5,000	-
Humanitarian Book Project		-	4,010	4,010	-
TTF(Humanitarian Book)		-	3,000	3,000	-
Other trading activities	2	30,120	-	30,120	25,025
Investment income	3	4,207	-	4,207	764
Total		67,936	112,257	180,193	110,365
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		123	93	216	216
		123	93	216	216
Charitable activities					
Ramadan Campaign		-	60	-	-
Services to Other Charities		73,176	-	73,176	77,895
Yemen online workshop for local NGOs		-	-	-	1,801
Zakat (Hardship Allowance to Orphan Families - Ramadan Campaign)		-	2,198	2,198	-
Support for HR and Admin		-	15,000	15,000	15,000
Syria Conference		-	-	-	31,836
Humanitarian Conference		-	-	-	4,941
The British Red Cross Diaspora Project		-	24,349	24,349	-
TTF for Hardship Project			50,000	50,000	
IRW For Libya Humanitarian Aid Workers Training			20,284	20,284	-
Al Khair Foundation For Trainings		-	5,000	5,000	-
TTF (Humanitarian Book)		-	1,141	1,141	-
Total		73,299	118,125	191,424	131,689
NET INCOME/(EXPENDITURE)		(5,363)	(5,868)	(11,231)	(21,324)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,159,110	17,161	1,176,271	1,197,595
TOTAL FUNDS CARRIED FORWARD		1,153,747	11,293	1,165,040	1,176,271

The notes form part of these financial statements

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Balance Sheet
30 April 2024

	Notes	Unrestricted fund £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	7	747,277	-	747,277	777,798
CURRENT ASSETS					
Debtors	8	1,980	-	1,980	1,225
Cash at bank and in hand		409,893	11,293	421,186	403,499
		411,873	11,293	423,166	404,724
CREDITORS					
Amounts falling due within one year	9	(5,403)	-	(5,403)	(6,251)
NET CURRENT ASSETS		406,470	11,293	417,763	398,473
TOTAL ASSETS LESS CURRENT LIABILITIES		1,153,747	11,293	1,165,040	1,176,271
NET ASSETS		1,153,747	11,293	1,165,040	1,176,271
FUNDS	10				
Unrestricted funds				1,153,747	1,159,110
Restricted funds				11,293	17,161
TOTAL FUNDS				1,165,040	1,176,271

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

H A G El Banna - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs
The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:

Staffing costs and related expenses
On the basis of salary costs and estimated time spent on different activities

Premises costs and related expenses
On the basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Exceptional income
All exceptional income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

continued...

2. OTHER TRADING ACTIVITIES

	30.4.24	30.4.23
	£	£
Rental Income	30,120	25,025

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Deposit account interest	4,207	764

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	30,521	34,948
Independent examiner's fee	1,800	1,800

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

The trustees' expenses are in relation to the travel cost of trustees to attend the charity's meetings. These are included in travel expenses.

6. STAFF COSTS

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

	30.4.24	30.4.23
Administration	1	1
Project managers	-	1
	1	2

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

7. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Plant and machinery	Fixtures and fittings	Totals
	£	£	£	£	£
COST					
At 1 May 2023 and 30 April 2024	876,950	118,750	4,028	53,607	1,053,335
DEPRECIATION					
At 1 May 2023	140,312	83,125	4,028	48,072	275,537
Charge for year	17,539	11,875	-	1,107	30,521
At 30 April 2024	157,851	95,000	4,028	49,179	306,058
NET BOOK VALUE					
At 30 April 2024	719,099	23,750	-	4,428	747,277
At 30 April 2023	736,638	35,625	-	5,535	777,798

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Prepayments and accrued income	1,980	1,225

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Other creditors	3,603	4,451
Accruals and deferred income	1,800	1,800
	5,403	6,251

10. MOVEMENT IN FUNDS

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
General fund	1,159,110	(5,363)	1,153,747
Restricted funds			
Ramadan Campaign (Zakat)	2,161	(2,062)	99
TTF (Support for HR & Admin)	15,000	(15,000)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	-	5,325	5,325
Humanitarian Book Project	-	4,010	4,010
TTF (Humanitarian Book)	-	1,859	1,859
	17,161	(5,868)	11,293
TOTAL FUNDS	1,176,271	(11,231)	1,165,040

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	67,936	(73,299)	(5,363)
Restricted funds			
Ramadan Campaign (Zakat)	289	(2,351)	(2,062)
TTF (Support for HR & Admin)	-	(15,000)	(15,000)
The British Red Cross Diaspora Project	24,349	(24,349)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	25,609	(20,284)	5,325
Al Khair Foundation for Trainings	5,000	(5,000)	-
Humanitarian Book Project	4,010	-	4,010
TTF for Hardship Project	50,000	(50,000)	-
TTF (Humanitarian Book)	3,000	(1,141)	1,859
	112,257	(118,125)	(5,868)
TOTAL FUNDS	180,193	(191,424)	(11,231)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	1,188,731	(29,621)	1,159,110
Restricted funds			
Ramadan Campaign (Zakat)	2,063	98	2,161
AMF (Yemen Online Capacity Building)	1,801	(1,801)	-
Muslim Hands for Syria Conference	5,000	(5,000)	-
TTF (HR & Admin Support)	-	15,000	15,000
	8,864	8,297	17,161
TOTAL FUNDS	1,197,595	(21,324)	1,176,271

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,274	(77,895)	(29,621)
Restricted funds			
Ramadan Campaign (Zakat)	314	(216)	98
AMF (Yemen Online Capacity Building)	-	(1,801)	(1,801)
Al Khair Foundation for Syria Conference	8,300	(8,300)	-
Muslim Hands for Syria Conference	-	(5,000)	(5,000)
Islamic Relief Germany for Humanitarian Conference	4,941	(4,941)	-
Islamic Relief Canada for Syrian Conference	18,536	(18,536)	-
TTF (HR & Admin Support)	30,000	(15,000)	15,000
	62,091	(53,794)	8,297
TOTAL FUNDS	110,365	(131,689)	(21,324)

continued...

10. MOVEMENT IN FUNDS - continued

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	1,188,731	(34,984)	1,153,747
Restricted funds			
Ramadan Campaign (Zakat)	2,063	(1,964)	99
AMF (Yemen Online Capacity Building)	1,801	(1,801)	-
Muslim Hands for Syria Conference	5,000	(5,000)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	-	5,325	5,325
Humanitarian Book Project	-	4,010	4,010
TTF (Humanitarian Book)	-	1,859	1,859
	8,864	2,429	11,293
TOTAL FUNDS	1,197,595	(32,555)	1,165,040

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,210	(151,194)	(34,984)
Restricted funds			
Ramadan Campaign (Zakat)	603	(2,567)	(1,964)
AMF (Yemen Online Capacity Building)	-	(1,801)	(1,801)
Al Khair Foundation for Syria Conference	8,300	(8,300)	-
Muslim Hands for Syria Conference	-	(5,000)	(5,000)
Islamic Relief Germany for Humanitarian Conference	4,941	(4,941)	-
Islamic Relief Canada for Syrian Conference	18,536	(18,536)	-
TTF for HR & Admin Support	30,000	(30,000)	-
The British Red Cross Diaspora Project	24,349	(24,349)	-
Islamic Relief for Libyan Humanitarian Aid Workers Trainings	25,609	(20,284)	5,325
Al Khair Foundation for Trainings	5,000	(5,000)	-
Humanitarian Book Project	4,010	-	4,010
TTF for Hardship Project	50,000	(50,000)	-
TTF (Humanitarian Book)	3,000	(1,141)	1,859
	174,348	(171,919)	2,429
TOTAL FUNDS	290,558	(323,113)	(32,555)

11. RELATED PARTY DISCLOSURES

During the year Zakat House charged rent of £29,100 (2026: £24,600) from Muslim Charities Forum, a charity in which Dr H A G El Banna is a trustee.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2024

	30.4.24 £	30.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Grants	6,757	2,099
Other trading activities		
Rental Income	30,120	25,025
Investment income		
Deposit account interest	4,207	764
Charitable activities		
Grants	139,109	82,477
Total incoming resources	180,193	110,365
EXPENDITURE		
Raising donations and legacies		
Commission	216	216
Charitable activities		
Wages	9,466	15,423
Pensions	235	518
Travel & Subsistence and workshops	3,240	8,174
Insurance	1,528	1,784
Light and heat	5,898	3,265
Telephone	2,423	2,491
Postage and stationery	433	820
Software and IT	868	3,202
High Speed fibre Internet	2,376	3,345
Rates and Water	4,007	4,046
Legal and professional fees	1,395	1,900
Consultancy fees	27,102	17,651
Recruitment and training	-	199
Repairs and renewals	2,100	179
Cleaning	3,993	2,864
Building Management Fee	575	-
Translations and editing	2,430	608
Project management	38,253	27,821
Grants provided	52,168	-
	158,490	94,290
Support costs		
Management		
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	1,107	5,534
	30,521	34,948
Finance		
Bank charges	397	435
Governance costs		
Accountancy and legal fees	1,800	1,800
Total resources expended	191,424	131,689
Net expenditure	(11,231)	(21,324)

This page does not form part of the statutory financial statements

WORLD HUMANITARIAN ACTION FORUM

England & Wales - Charity number 1130399

Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 April 2023

for

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

REGISTERED CHARITY NUMBER: 1130399

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Contents of the Financial Statements
for the Year Ended 30 April 2023

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WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2023

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees confirm that they have complied with the duty in section 17(5) of 2011 Charities Act. The trustees have had regard to Charity Commission guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of World Humanitarian Action Forum is to:

1. Promote the efficiency and effectiveness of charities and efficient use of charity resources in any part of the world by: -

   i. Providing information, guidance, training, technical and professional support and assistance to NGOs, charities and other organisations established to further charitable purposes.
   ii. Providing them with affordable office space and additional support services.

2. Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Public benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices

ACHIEVEMENTS AND PERFORMANCE

The following is a brief summary of the achievements during the fiscal year.

Conference on "Dimensions of the International Humanitarian Work"

In partnership with the Yemeni International Agency for Development (YIAD), Humanitarian Academy for Development (HAD), International Centre of Human Values & Cultural Cooperation (ICVCC- Morocco) and other organisations, WHAF organised a humanitarian conference in Istanbul, during July 2022 under the title "Dimensions of the International Humanitarian work".

The key speakers represented 28 organisations from Turkey (Syrian and Yemeni organisations), USA, Kuwait, Germany, Sudan and Egypt. Main topics presented included: exploring effective and innovative ways for fundraising, importance of mental health support, the role of advocacy, training and learning and the role of women and youth. The conference was attended by more than 80 participants in person and 100 virtually.

The conference received a lot of positive feedback and as a result, a series of post conference conversations and virtual meetings were organised from August to December 2022.

The Syrian Crisis: Challenges and Opportunities of Empowerment: How to further empower the Syrian people?

The main objectives of this project is to draw attention to the dilemma of the Syrian crisis and the urgent need to search for new, and effective, paths of humanitarian work so as to empower the Syrian people to live in dignity in light of the stalemate this crisis.

WHAF organised a series of consultation workshops in 7 different cities from October 2022 to January 2023. In summary the consultation workshops were hosted in:

Amman, Jordan, October 2022

This was the first consultation workshop of the project, and was attended by 30 local Jordanian and international organisations responding to the needs of the Syrian refugees. WHAF hosted this workshop in partnership with the United Mission for Relief and Development (UMR). The main theme of discussions stressed on the need for durable solutions for the Syrian refugees and on different ways to integrate them into the Jordanian society.

Lebanon, November 2022

This virtual consultation was organised in partnership with the International Humanitarian Relief (IHR). The workshop was attended by around 60 participants representing 40 organisations, including international and Syrian organisations working in Lebanon as well as representatives of the local Lebanese organisations. Lebanon faces its worst socio economic crisis in decades and it hosts the highest number of refugees per capita, worldwide, presenting additional and unique challenges to the Syrian refugees. The workshop highlighted these challenges and looked at ways to overcome them.

Istanbul- Turkiye, November 2022

WHAF organised this hybrid workshop in partnership with The Syrian SCO Platform. The workshop was attended by 55 participants (18 attended virtually) representing Syrian and Turkish organisations. The main topic was the 'identity and community cohesion' of the Syrian refugees within the Turkish society and how the focus must shift beyond just social protection for the Syrian refugees but also to include them in the economic growth of the areas hosting them so that the Syrian refugees and local communities can together share in the economic progress of the area.

Gaziantep - Turkiye, November 2022.

This workshop was hosted by Syrian Networks League. The Important role of advocacy and networking towards building stronger civil society organisations was highlighted. The workshop was attended by 20 participants representing Syrian organisations working in Gaziantep.

Reyhanli -Turkiye, November 2022.

This border city is the first entry point for many Syrian refugees into Turkiye. The workshop was organised in partnership with Insan Charity and was attended by 30 participants representing both Syrian and Turkish organisations and all working in this border region between Syria and Turkey. The main discussion points focused on the rights of the Syrian refugees and the importance of establishing development and livelihood projects.

Duhok - Kurdistan, Iraq, December 2022

This workshop was hosted in partnership with Jabal Alrahma Charity and was attended by 30 participants representing 23 NGOs. The majority of the participants were from Kurdish organisations working with the Syrian Kurds refugees in Iraq as well as representatives from national and international organisations working in the region. The workshop highlighted the vulnerabilities faced by Syrian Kurds and the impact of the situations in the camps on the ability to achieve durable solutions.

Idlib - Syria, January 2023

This was the first workshop inside Syria. It was hosted by Ataa Humanitarian Relief Association and was attended by 20 participants from 15 organisations, the majority of them representing volunteering and youth groups. Idlib hosts a large number of displaced Syrians who fled from other regions in Syria due to the conflict. The workshop highlighted the need to provide displaced families with necessities like food rations, blankets, solar lamps as well as health and nutrition services, education centres and child protection activities.

Turkiye-Syria Earthquake Response

On the 6th of February an earthquake hit southern Turkiye and Northern Syria which impacted the lives of over 20 million people. This included approximately 1.65 million Syrian refugees who arrived in Turkiye seeking stability of a decent life and to escape the war that has been raging in Syria for more than 12 years.

WHAF, in partnership with 15 Syrian organisations, organised coordination meetings immediately after the earthquake on the 12th and 18th of February 2023. This was followed by further partnership meetings on the 16th and 17th March 2023. These meetings served as a platform to bring together organisations working on relief efforts and to exchange latest updates on response operations. In total these meetings were attended by 60 organisations from local Syrian and international organisations responding to this massive earthquake.

One of the main outcomes of these meetings was the formation of the 'Humanitarian Coalition for Syria', a working group consisting of several Syrian and international organisations. This active coalition has a working cycle of one year, working to monitor the progress of the post-earthquake response integrating with the national and international teams on the ground.

A statement that contains the key asks and recommendations from the meetings was shared widely to bring attention to the humanitarian needs. The statement was signed by over 140 organisations. Main signatories include the International Islamic Charitable Organisation (IICO), NEAR, Action for Humanity and Islamic Relief Worldwide etc.

In addition, a research study has been conducted to monitor the resources allocated by the organisations towards this massive earthquake so as to analyse the gap in funding and the additional resources required to alleviate the sufferings of the people. The study targeted four different categories of organisations:

- Funding Organisations: those that were non-implementing international donor organisations who were funding projects for the Syrians.
- Directly implementing international humanitarian organisations: those responding to provide urgent shelter, water and sanitation needs as well as focusing on economic empowerment and development projects and programmes.
- Implementing Organisations based in Turkiye: these were Syrian humanitarian organisations registered and working in Turkey with a few operating inside Syria as well.
- Local Organisations and Volunteer Teams: these were organisations working inside Syria only. These local organisations remained at the forefront of the response teams and it was important to include them in the study.

Young people Leadership program/Knowledge transfer project

The Knowledge Transfer project is a capacity building and leadership development and strengthening initiative specifically geared up for the youth working in the humanitarian sector. The project aims at supporting youth in gaining a deeper understanding of the key issues and challenges effecting humanitarian and social work as well as providing opportunities for ongoing coaching and team-specific training. This project was undertaken in association with Islamic Relief Canada, as part of their 'Inspire' program.

Training/mentoring trips were organised to Ireland (17- 20 November 2022).

The trip to Ireland was shorter than previous programs, however, the program was full of activities. In addition to the staff of Islamic Relief in Ireland, more than 20 young people participated in events organised in a cultural centre in Dublin. Some of the main topics highlighted in these training sessions were:

- The importance of volunteering and engaging in community building.
- Fundraising challenges, humanitarian principles and core humanitarian standards and needs assessment.
- Supporting the youth in gaining a deeper understanding of the key issues and challenges effecting humanitarian and social work.
- Providing robust examples of failures and successes and to learn from opportunities to become more effective and visible within the sector.
- Helping the youth discover their potential and build capacity to enable them to become future leaders.

Consultations on the Role of diaspora in aid reform

These consultations are a continuation of WHAF's considerable efforts within the aid sector to discuss needed changes after the "Aid Re-Imagined Global Summit" in 2020 which focused on the decolonisation of aid and local coordination.

This series of consultations aimed to explore the specific role of the diaspora in aid reform, a topic that falls under the forum's wider objective to contribute to enhancing aid effectiveness, and equity, in the sector, through activities that promote and support collaboration.

Beneficiaries of the project:

- ***Directly*** - local and diaspora organisations, networks and individuals through their participation in the consultation which will provide opportunities for collaboration, problem solving and strategising.
- ***Indirectly*** - the communities consulting should collaborate and identify actions and strategies for overcoming challenges to become fruitful and impactful.
- ***Indirectly-more broadly***: Communities and individuals on the receiving end of humanitarian aid, should this initiative contribute to and influence growing efforts for a more equitable aid system.

The soft powers of Zakat

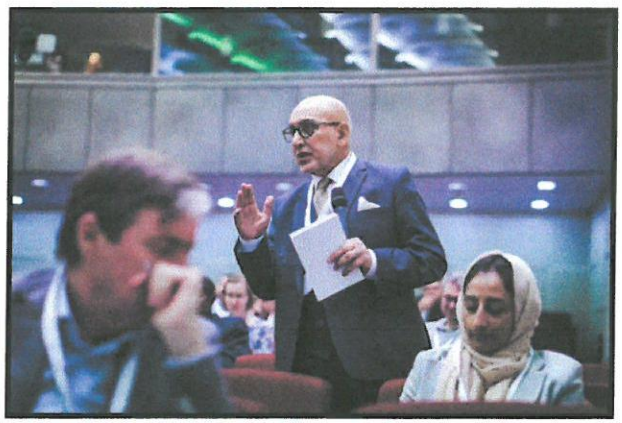
A meeting was organised during June 2022 in Istanbul in partnership with Islamic Relief to discuss the soft powers of Zakat and to debate the rulings of paying Zakat to non-Muslim organisations. The meeting was attended by 15 Muslim NGOs, including Islamic Relief, Ataa Relief, Watan and Sheikh Abdullah Nouri Charity. It was agreed to further discuss the rulings and conditions of giving Zakat in light of the 'Islamic Social Financing' initiatives to raise funds for projects in the Muslim world.

Networking & Partnership

WHAF was invited to attend and participate in many local, national and international events. One of the main objectives of participating in these events is to be involved and be part of forward-thinking panels and discussions with participation from diasporas, institutional humanitarian actors, relevant researchers, and policy makers. This will also give WHAF the opportunity to present and discuss current topics on the aid system and engagement in humanitarian responses.

Examples of the main international events include:

- DEMAC International Conference 30-31 May 2022
- WFP annual partnership conference, 26-28th October 2022



Providing office space to smaller Charities

And finally, WHAF, under its working name Zakat House, continued to host a couple of charities at our office premises at reasonable monthly rates. In addition to WHAF itself, one other charity was hosted occupying a total of 5 office desks using the full range of office services provided by Zakat House. Another smaller charity rent the virtual office facilities at Zakat House. During the year we had a few inquires and visits to the office premises for rental purposes. The Trustees were happy to learn that the Charities at Zakat House are doing well and expanding their activities.

The COVID 19 Pandemic

The COVID 19 pandemic has had a major effect on the fundraising activities of WHAF. We have only this past year been able to host face to face workshops and consultations along with virtual presentations. Sponsorships for workshops and consultation are still not back to pre-pandemic levels. This has been attributed to various disasters striking the world during the year e.g. the floods in Pakistan, the earthquake in Turkiye and the ongoing Ukrainian crisis.

Also, on the renting of desks at Zakat House, the new norm of being able to work from home has created an abundance of office space and desks in London which has had a tremendous effect on the price per desk we can request. For our small office space at Zakat House the economies of scale do not kick in and so the attractiveness of being able to offer desks in a small cosy Mews has evaporated.

Plans for 2023 - 2024

Dimensions of the International Humanitarian Work - A book project

WHAF is in the process of developing and publishing a book based on the lectures from the 'Dimensions of the International Humanitarian Work' which was organised in July 2022 in Istanbul. The contents of the book are based on the lectures & workshops given during the forum. There are 2 parts of the book - the first part is a collection of the lectures and presentations, with commentary, while the second part is a practical guide to good practices in the field of humanitarian work.

The main objective of publishing this book is to share the successful strategies from the participating organisations with the goal of harnessing the good practices so as to become better together in our humanitarian work.

Syria: Resilience and Sustainability Summit

WHAF will present its findings, knowledge and data from the research study as well as the recommendations received during the consultation workshops and coordination meetings at an International Summit for Syria planned to take place in either the 4th quarter of 2023 or the first quarter in 2024.

Consultations on the role of diaspora in aid reform

The work will continue on this project, with further sessions planned. There will be 3 focused country workshops within these consultations: Somalia, Syria and Sudan. A fourth session will focus on Muslim diaspora – led organisations and local counterparts.

Responding to the humanitarian situation in Sudan

WHAF with its partners are working on organising coordination meetings that aim to enable the acceleration of humanitarian response to Sudan by facilitating connections and partnerships between various humanitarian actors at all levels and through advocacy and awareness raising efforts.

The soft powers of Zakat

WHAF, and its partners, are planning to organise a conference at the end of the 2023 for Zakat and its rulings in light of the 'Islamic Social Financing' initiatives led by many non Muslim organisations.

FINANCIAL REVIEW

Reserves policy

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for three months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity. The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees consider the cash at bank, and of the total available, have kept £350,000 as investment funds and kept in a separate saving bank account. Zakat House's goal is to safeguard these funds and invest them for buying another property so as to generate income for the Charity for long term returns. At the time of drafting of this report the Trustees have identified a freehold house in Birmingham and have negotiated a price with the seller. WHAF's lawyer is busy coordinating the purchase of this property. These funds are the left over funds from the donation received to purchase the current Zakat House property which is already generating a rental return.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity's Constitution is the Charity's governing document.

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In April 2023, the Trustees resolved to add another objective to the CIO, after receiving formal consent from the Charity Commission. This additional object reads as follows: "Such charitable purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine" and has been added to the Constitution of the Charity.

At an EGM of the members on 23 August 2021 a Special Resolution was duly passed which changed the name of the Charity from Zakat House to the World Humanitarian Action Forum. The old name of Zakat House was also registered as a working name of the Charity.

Also, at an EGM of the members on 23 August 2021 a Special Resolution was duly passed which approved the conversion of the Company to a Charitable Incorporated Organisation (CIO). The process to convert was completed on the 11 January 2022 when the Charity Commission approved the conversion of the Charity from a Company to a Charitable Incorporated Organisation.

Previously, the charity was constituted as a company limited by guarantee. The directors of the company were also trustees of the charity.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Induction and training of new trustees

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1130399

Registered office
6 Whitehorse Mews
37 Westminster Bridge Road
London
SE1 7DQ

Trustees
Dr H A G El Banna
S Saeed
J A Leach Consultant
S Ashraf
H Patel (appointed 31.1.23)

Independent Examiner
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

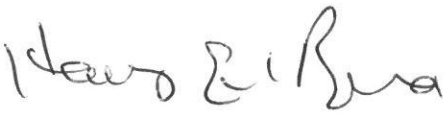
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (2019);
- Me judgments and estimates that are reasonable and prudent;
- State whether applicable 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 Charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the trustees on 18 September 2023 and signed on their behalf by

Signature: 

Name: **Dr H A G El Banna**

Independent examiner's report to the trustees of WORLD HUMANITARIAN ACTION FORUM ('the Charity')

I report on the accounts of World Humanitarian Action Forum for the year ended 30 April 2023, which are set out on pages 12 to 20.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to examine the accounts under section 145 of the Charities Act; to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the general requirements to keep accounting records in accordance with section 130 of the Charities Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Haroon Rashid
ACCA
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Date: 18/9/2023

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,785	314	2,099	2,325
Charitable activities					
Services to Other Charities		-	30,000	30,000	30,000
Cataract Eye Operations		-	-	-	255
Syria Conference		-	26,836	26,836	5,000
Palestine Conference		-	-	-	836
Leadership Development Trainings		20,700	-	20,700	26,175
Humanitarian Conference		-	4,941	4,941	-
Other trading activities	2	25,025	-	25,025	16,650
Investment income	3	764	-	764	31
Total		48,274	62,091	110,365	81,272
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	216	216	216
		-	216	216	216
Charitable activities					
Services to Other Charities		77,895	-	77,895	96,155
Yemen online workshop for local NGOs		-	1,801	1,801	2,375
Aid Re-Imagined (Research)		-	-	-	2,392
Cataract Eye Operations		-	-	-	255
Palestine Conference		-	-	-	836
Support for HR and Admin		-	15,000	15,000	30,000
Syria Conference		-	31,836	31,836	
Humanitarian Conference		-	4,941	4,941	-
Total		77,895	53,794	131,689	132,229
NET INCOME/(EXPENDITURE)		(29,621)	8,297	(21,324)	(50,957)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,188,731	8,864	1,197,595	1,248,552
TOTAL FUNDS CARRIED FORWARD		1,159,110	17,161	1,176,271	1,197,595

The notes form part of these financial statements

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	7	777,798	-	777,798	812,746
CURRENT ASSETS					
Debtors	8	1,225	-	1,225	1,615
Cash at bank and in hand		386,338	17,161	403,499	387,547
		387,563	17,161	404,724	389,162
CREDITORS					
Amounts falling due within one year	9	(6,251)	-	(6,251)	(4,313)
NET CURRENT ASSETS		381,312	17,161	398,473	384,849
TOTAL ASSETS LESS CURRENT LIABILITIES		1,159,110	17,161	1,176,271	1,197,595
NET ASSETS		1,159,110	17,161	1,176,271	1,197,595
FUNDS	10				
Unrestricted funds				1,159,110	1,188,731
Restricted funds				17,161	8,864
TOTAL FUNDS				1,176,271	1,197,595

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2023 and signed on their behalf by:

.....
Dr H A G El Banna

Dated: 18 September 2023

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:

Staffing costs and related expenses
On the basis of salary costs and estimated time spent on different activities

Premises costs and related expenses
On the basis consistent with the use of resources.

Goodwill
The goodwill is amortised evenly over its estimated useful life of 10 year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The CIO operates a defined contribution pension scheme. Contributions payable to the CIO's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Exceptional income
All exceptional income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

continued...

2. OTHER TRADING ACTIVITIES

	30.4.23	30.4.22
	£	£
Rental Income	25,025	16,650

3. INVESTMENT INCOME

	30.4.23	30.4.22
	£	£
Deposit account interest	764	31

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	34,948	34,948
Independent examiner's fee	1,800	1,800

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

The trustees' expenses are in relation to the travel cost of trustees to attend the charity's meetings. These are included in travel expenses.

6. STAFF COSTS

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

	30.4.23	30.4.22
Administration	1	1
Project managers	1	1
	2	2

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

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2022 and 30 April 2023	876,950	118,750	4,028	53,607	1,053,335
DEPRECIATION					
At 1 May 2022	122,773	71,250	4,028	42,538	240,589
Charge for year	17,539	11,875	-	5,534	34,948
At 30 April 2023	140,312	83,125	4,028	48,072	275,537
NET BOOK VALUE					
At 30 April 2023	736,638	35,625	-	5,535	777,798
At 30 April 2022	754,177	47,500	-	11,069	812,746

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Other debtors	-	390
Prepayments and accrued income	1,225	1,225
	1,225	1,615

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Other creditors	4,451	2,513
Accruals and deferred income	1,800	1,800
	6,251	4,313

10. MOVEMENT IN FUNDS

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
Unrestricted funds			
General fund	1,188,731	(29,621)	1,159,110
Restricted funds			
Ramadan Campaign (Zakat)	2,063	98	2,161
A M Foundation (Yemen Online workshop & Salary Support)	1,801	(1,801)	-
Muslim Hands for Syria	5,000	(5,000)	-
The Trust Foundation (Support for HR & Admin)	-	15,000	15,000
	8,864	8,297	17,161
TOTAL FUNDS	1,197,595	(21,324)	1,176,271

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,274	(77,895)	(29,621)
Restricted funds			
Ramadan Campaign (Zakat)	314	(216)	98
A M Foundation (Yemen Online workshop & Salary Support)	-	(1,801)	(1,801)
Al Khair Foundation for Syria Conference	8,300	(8,300)	-
Muslim Hands for Syria	-	(5,000)	(5,000)
IR Germany for Humanitarian Conference	4,941	(4,941)	-
Islamic Relief Canada for Syrian Conference	18,536	(18,536)	-
The Trust Foundation (Support for HR & Admin)	30,000	(15,000)	15,000
	62,091	(53,794)	8,297
TOTAL FUNDS	110,365	(131,689)	(21,324)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	1,239,947	(51,216)	1,188,731
Restricted funds			
Ramadan Campaign (Zakat)	2,038	25	2,063
A M Foundation (Yemen Online workshop & Salary Support)	4,175	(2,374)	1,801
Islamic Relief Worldwide (Research)	2,392	(2,392)	-
Muslim Hands for Syria	-	5,000	5,000
	8,605	259	8,864
TOTAL FUNDS	1,248,552	(50,957)	1,197,595

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,939	(96,155)	(51,216)
Restricted funds			
Ramadan Campaign (Zakat)	241	(216)	25
A M Foundation (Yemen Online workshop & Salary Support)	30,001	(32,375)	(2,374)
I R Germany (Cataract Eye Operation)	255	(255)	-
Islamic Relief Worldwide (Research)	-	(2,392)	(2,392)
Muslim Hands for Syria	5,000	-	5,000
Islamic Relief Germany for Palestine Conference	836	(836)	-
	36,333	(36,074)	259
TOTAL FUNDS	81,272	(132,229)	(50,957)

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	1,239,947	(80,837)	1,159,110
Restricted funds			
Ramadan Campaign (Zakat)	2,038	123	2,161
A M Foundation (Yemen online workshop and Salary Support)	4,175	(4,175)	-
Islamic Relief Worldwide (Research)	2,392	(2,392)	-
The Trust Foundation (Support for HR & Admin)	-	15,000	15,000
	8,605	8,556	17,161
TOTAL FUNDS	1,248,552	(72,281)	1,176,271

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,213	(174,050)	(80,837)
Restricted funds			
Ramadan Campaign (Zakat)	555	(432)	123
A M Foundation (Yemen Online workshop and Salary Support)	30,001	(34,176)	(4,175)
I R Germany (Cataract Eye Operation)	255	(255)	-
Al Khair Foundation for Syria Conference	8,300	(8,300)	-
Islamic Relief Worldwide (Research)	-	(2,392)	(2,392)
Muslim Hands for Syria	5,000	(5,000)	-
IR Germany for Palestine Conference	836	(836)	-
IR Germany for Humanitarian Conference	4,941	(4,941)	-
Islamic Relief Canada Syrian Conference	18,536	(18,536)	-
The Trust Foundation For HR & Admin Support	30,000	(15,000)	15,000
	98,424	(89,868)	8,556
TOTAL FUNDS	191,637	(263,918)	(72,281)

11. RELATED PARTY DISCLOSURES

During the year Zakat House charged rent of £24,600 (2022: £16,200) from Muslim Charities Forum, a charity in which Dr H A G El Banna is a trustee.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Grants	2,099	2,325
Other trading activities		
Rental Income	25,025	16,650
Investment income		
Deposit account interest	764	31
Charitable activities		
Grants	82,477	62,266
Total incoming resources	110,365	81,272
EXPENDITURE		
Raising donations and legacies		
Commission	216	216
Charitable activities		
Wages	15,423	35,778
Pensions	518	802
Travel, Subsistence and workshops	8,174	1,196
Insurance	1,784	1,512
Light and heat	3,265	2,195
Telephone	2,491	2,098
Postage and stationery	820	1,562
Software and IT	3,202	1,921
Sundries	-	267
High speed fibre internet	3,345	-
Rates and Water	4,046	5,507
Legal and professional fees	1,900	1,901
Consultancy fees	17,651	15,189
Recruitment and training	199	-
Repairs and renewals	179	266
Cleaning	2,864	2,050
Building management fee	-	310
Translations and editing	608	-
Project management	27,821	22,473
	94,290	95,027
Support costs		
Management		
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	5,534	5,534
	34,948	34,948
Finance		
Bank charges	435	238
Governance costs		
Accountancy and legal fees	1,800	1,800

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
Total resources expended	131,689	132,229
Net expenditure	(21,324)	(50,957)

This page does not form part of the statutory financial statements

WORLD HUMANITARIAN ACTION FORUM

England & Wales - Charity number 1130399

Accounts

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2022

for

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

REGISTERED CHARITY NUMBER: 1130399

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Contents of the Financial Statements
for the Year Ended 30 April 2022

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Balance Sheet	13 to 14
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Detailed Statement of Financial Activities	22 to 23

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2022

The trustees present their report with the financial statements of the charity for the year ended 30 April 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, applicable law and the requirements of the Statement of Recommended Practice "SORP 2019", "Accounting and Reporting by Charities" issued in 2019 and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of World Humanitarian Action Forum is to promote the efficiency and effectiveness of charities and efficient use of charity resources in any part of the world by: -

a) Providing information, guidance, training, technical and professional support and assistance to NGOs, charities and other organisations established to further charitable purposes.
b) Providing them with affordable office space and additional support services.

Significant activities

Pandemic restrictions continued to cause a decrease in the number of events that we could host, especially in the first part of the fiscal year. WHAF, however, continued on its mission to build a network of humanitarians and catalyse operational partnerships, provide a platform for the voices of local organisations and support local NGOs and CSOs.

The following is a brief summary of the achievements during the fiscal year.

Palestine Conference
This activity proposed organising a conference that brings together multilateral, UN agencies, INGOs and local NGOs to work together towards restoring hope and bringing a sense of normalcy to the Palestinian people. A lot of work and coordination was achieved however, sadly we had to postpone this conference during the fiscal year because it was felt that more time was needed for further in-depth discussions and inclusion of more international partners was required as well as to widen the scope of the conference. We have therefore not cancelled this conference as of yet but only postponed the same for the moment.

Yemen online workshop for local NGOs
WHAF also organised an online workshop which aimed at exploring various risks and coping mechanisms that the local NGOs used during the height of the COVID-19 pandemic and lack of global funding which effected the humanitarian response in Yemen. The workshop was held virtually with a view to follow up on supporting activities based on the recommendations that arise from the workshop. The workshop also looked at the recommendations to sustain the operation of the local NGOs to continue their activities during the pandemic.

Syria: Resilience and Sustainability Conferences
We have worked hard on preparing to host 3 preparatory conference this year, one each in Istanbul, Amaan and Beirut where we will provide a platform for Syrian NGOs to share key achievements and lessons learned over the past 10 years. The knowledge and information gained from these preparatory workshops will then feed into a Syrian Summit planned to be hosted in Turkey in 2023.

The gist of this project remains the same as already discussed last year: Ten years after the Syrian crisis, Syrian humanitarian organizations have expanded significantly to meet growing humanitarian needs and have gained expertise in the design, implementation and evaluation of charitable and relief projects. However, as the Syrian crisis continues, the Syrian humanitarian community must look at the roles it must play in line with the changing political realities and needs of the people receiving services, both in Syria and in refugee host countries, especially Turkey, Jordan and Lebanon. Organizations need to consider a move from the role of a service provider to the role of community strengthening, resilience-building and sustainable programmes, in order to build community cohesion and a thriving civil society.

Reshaping Aid Research Project
This year we have fine tuned the research proposal that had been developed as part of WHAF's ongoing Re-shaping Aid Agenda which was launched in November 2020 as part of the Aid Re-Imagined Global Summit.

The research project will seek to find out: What are people and organisations in ODA recipient countries saying now about Aid, its delivery, and how the international aid system should reform? It will be comprised of four case studies carried out in partnership with national research teams in ODA recipient countries and is expected to be completed within the course of one year. The four country case studies will be selected and led by local/national partners. Regional summits scheduled for 2022 will complement the research and the final research findings will inform a policy brief that will be presented at the WHAF Summit in 2022/23. Advocacy campaigns and activities will be developed and a global south-led consortium of humanitarian, development and peace building actors will be responsible for advocating and monitoring these change initiatives

We are now discussing this research with other partners, like minded charities and donors and are aiming to get this started early 2023.

Young people Leadership program/Knowledge transfer project
WHAF's "The Living Through Knowledge" project is a capacity building and leadership development and strengthening initiative specifically geared up for the youth working in the humanitarian sector.

Young humanitarian workers from Spain, Italy, UK, Ireland and Nairobi have accompanied the WHAF team on an intense mentoring and training programme to gain firsthand knowledge and experience in the humanitarian sector. Integrating with the youth under this programme provides opportunities for them to discuss, debate and develop their personalities, ideas and leadership abilities. During the year the following training trips were organised under this program:

Training trips to Turkey
This trip to Turkey was carried out in October 2021 in which trainees and young humanitarian workers from Islamic Relief Spain and Islamic Relief Italy accompanied the WHAF team on a field trip to Turkey and attended talks and workshops organised with different Syrian and Yemeni humanitarian organisations as well as participating in the Ishar conference organised by the Syrian humanitarian organisations.

Workshops and lectures took place with the following organisations:

Kawthar Association, Antakya.

- Day one: a full day program with 20 young Syrian refugees. Topics discussed: future goals, objectives and passion for success. The Syrian young people discussed the challenges they faced and ways to overcome them and how to integrate in Turkish society.
- Day two: 50 participants attended and the topics discussed centred around leadership and its importance in humanitarian projects, the responsibility of humanitarian leaders and for improving the organisation and its management.

Violet Association, Antakya.

- 20 participants from the Violet Association attended and the topics discussed were the "Humanitarian pyramid" and its fields: emotional, social, intellectual, cultural, philosophical, research and spiritual (different stages to progress in the sector).

Himma Dormitory, Gaziantep (30 students) and in Istanbul (40 students).

- Topics discussed with students in both cities centred around how to start a successful humanitarian journey: Islamic Relief was discussed as a case study.
- Another program was specifically delivered for the Himma staff where 10 participants attended. WHAF provided advice on the improvement and development of the organisation and the importance of humanitarian organisation investing in the youth.

Syrian Networks League (SNL), Gaziantep.
A two days workshop was held where the "Humanitarian pyramid" was presented and discussions on what is our humanitarian message, learning to distinguish between professional and emotional impacts of humanitarian work. Day one had 20 participants and day two 15 participants.

Yemen International Development Agency (YIDA), Istanbul.

- 40 participants attended for this one day workshop which discussed the different and new innovative messages of fundraising.

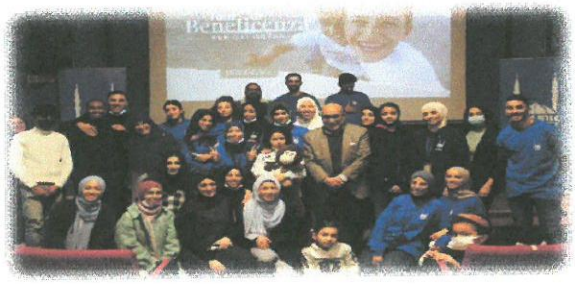
Ishar Syrian Conference -Inauguration of a new association in Istanbul.

- Approximately 100 participants attended and the topics presented by WHAF centred around the integration in society, the importance of working together as humanitarian organisations and the significant role of the youth in humanitarian work.

Training Visits in Europe

The WHAF team carried out visits to the following organisations :

Islamic Relief Ireland in November 2021 which attracted approximately 100 participants, Islamic Relief Spain in December 2021 where on average approximately 150 participants and then Islamic Relief Italy, again in December 2021, which saw 32 participants attend the trainings.



A variety of activities were organised including trainings planned to inspiring the Islamic Relief volunteers, board members, community leaders and youth groups on a number of issues. Topics during the sessions included improving communications skills and training the youth to speak in public along with confidence building measures, the importance of volunteering and engaging in community building where a big part of these discussion along with the way to integrate within western societies with emphasis on diversity and inclusion.

Training Visit to Kenya

WHAF and the team of young humanitarian workers visited 5 cities Nairobi, Wajir, Garashi District, Garissa County and Kilifi during January 2022. Eighteen young men and women participated in this field visit from Islamic Relief in the UK. Numerous inspirational and brainstorming sessions were held during this trip in a formal and informal setting. Topics discussed centred around fundraising challenges, humanitarian principles and core humanitarian standards, needs assessment which leads to interventions/projects and the beneficiary selection processes. In addition to these discussions senior members from various humanitarian organisations were invited to present their experiences within the humanitarian sector so as to inspire and motivate volunteers and young workers to join the humanitarian and charity sector full time. The day's events were followed by "evening reviews" which resulted in numerous ideas presented for future collaborative work by all young participants in the program.

Training visits to Ethiopia, Albania and Kosovo

The WHAF team, during January 2022, alongside the Islamic Relief field offices of Ethiopia, Albania and Kosovo hosted a delegation from Islamic Relief consisting of youth, staff members and board members to share first hand experiences and knowledge of projects being implemented by Islamic Relief in these countries. Visits were arranged to study the income-generation and empowerment projects for Women and young people, energy-saving and climate-friendly stove making projects for women, young people

ICT centre, textile centre for making beddings which supports 80 women, an animal fattening project and a visit to the Afar Region. The main purposes of these training visits was to provide a better understand of the needs, and suffering, and the realities engulfing the various communities of these regions, and to better understand the hardships and challenges being faced by the people.

Visiting partners in Qatar to "Convey and Connect"
Dr Hany visited Qatar in October 2021 and April 2022. These visits were a great opportunity to strengthen relationships with partners and together plan for joint humanitarian projects. The visits to Qatar included the following activities:

- Attended a live Al-Jazeera TV program discussing the situation in Afghanistan and urging urgent humanitarian support. This live interview, on one of the most watched TV channels in the Arab world, was to bring attention to the humanitarian crisis of the Afghan people, where a long drought during the summer months was followed by a freezing winter increasing the number of people suffering from famine. This interview was followed by meetings with Qatari charitable organisation to discuss what action could be taken to assist the Afghan people.

- WHAF organised several lectures with the Doha Institute for Conflict Studies and Humanitarian Action and with Qatar Charity. These lectures covered several topics including the future of humanitarian organisations in the Arab region and the role of humanitarian organisations responding to climate change.
- WHAF's chairman Dr Hany El Banna also met with volunteers from Qatar University and gave a lecture on the mandatory duty of charity work, inspired by the verse from the Quran "And whosoever saves a life it is as though he has saved the lives of all mankind".

Community work/ Localisation:
WHAF participated in several online programs and diplomas, presenting the main principles of humanitarian work and the challenges it faces.

- Humanitarian Work Diploma Course - Rowwad E-Academy - November 2021 - Dr Hany participated in the diploma by providing 4 intense lectures discussing humanitarian work and its challenges.
- Humanitarian work Post-Corona Symposium - Rowwad E-Academy - 05 February 2022
- Humanitarian workshop to support the Afghani nation - Rowwad E-Academy - 24 March 2022
- Sharq Forum Mentorship program - Meeting with two young mentees - 28 March 2022.
- Sharq Forum Mentorship program - Meeting with Yemeni Humanitarian Group - 28 March 2022.
- Makarime Ambassadors - Rayan Course - 11 March - 2 April 2022 (Dr Hany's part took place on the 1st of April).
- Humanitarian Work lectures - Ramadan Weekly lecture - April 2022 - Rowwad E-Academy.

WHAF is part of the ongoing Sharq Forum Mentorship (Qatar) program, where our Chairman provides mentorship to guide and nurture the professional development and growth of the youth.

Providing office space to Charities
And finally, WHAF, under the name Zakat House continued to host a couple of charities at our office premises at reasonable monthly rates. In addition to WHAF itself, one other charity was hosted occupying a total of 5 office desks using the full range of office services provided by Zakat House. During the year we had a few inquires and visits to the office premises for rental purposes. The Trustees were happy to learn that the Charity at Zakat House has done well in expanding their base, activities and public benefit as a result of the support and mentoring they have received at Zakat House.

The COVID19 Pandemic
COVID 19 has had a major effect on the fundraising activities of WHAF. Being able to host only online workshops during the first half of the fiscal year has prompted sponsors to provide only a fraction of the costs whereas the efforts going into hosting such online events are quite labour intensive and therefore requires almost the same funding to pay for such costs (excluding venue costs). Also, on the renting of desks at Zakat House, the new norm of being able to work from home has created an abundance of office space and desks in London which has had a tremendous effect on the price per desk we can request. For our small office space at Zakat House the economies of scale do not kick in and so the attractiveness of being able to offer desks in a small cosy Mews has evaporated.

The second half of the fiscal year, however, looked much brighter and we have started meeting partners and donors interested in organising workshops, conferences and summits and truly all the activities mentioned in this report relate to the second half of the year.

Plans for 2022-23
Reshaping Aid Research Project
We are now discussing this research with other partners, like minded charities and donors and are aiming to get this started early 2023.

5 years after the UN World Humanitarian Summit: what has been accomplished and what have been the challenges
This conference will look at what has been accomplished in the past six years since the World Humanitarian Summit was hosted by the United Nations in Turkey in 2016. The conference aims at evaluating the efforts of organizations to reshape the aid sector such that it is fit for purpose to protect and address the needs of the most vulnerable communities especially the global south. This conference is expected to take place in 2023. We expect to share the results of the Reshaping Aid Research project as well as the findings from the three conferences on Syria as well. Currently we are putting together an Advisory Group to discuss the theme and the contents of the conference.

Syria: Resilience and Sustainability Summit
The knowledge and information gained from the preparatory conferences hosted in Istanbul, Amaan and Beirut in 2022 will feed into a Syrian Summit planned to be hosted in Turkey in 2023. The information received from the three conferences will provide a platform for Syrian NGOs to share key achievements and lessons learned over the past 10 years.

National consultations
These consultations aim at forming coordinated assessments, which will help in supporting humanitarian decision-making, especially in countries suffering from long term crisis such as Yemen, Somalia, Afghanistan, Lebanon and Iraq. We hope to send both a strong message to the people of these countries of the support they have but also to the international community not just to act, but act differently such that long lasting change is realised. These consultations aim at identifying priority needs of affected population as a first step towards ensuring an affective and speedy humanitarian response. We hope to promote a shared vision of how to plan and carry out coordinated assessment in these countries. Main topics to be discussed during these consultations are envisioned to centre around:

- Triple nexus humanitarian development and peace.
- Aid accountability in the absence of Government recognition.
- International aid and development priorities in these countries.
- Challenges facing the humanitarian and development work in these countries.

Public benefit
In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

FINANCIAL REVIEW

Reserves policy
The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for three months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity. The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees consider the cash at bank, and of the total available, have kept £350,000 as investment funds and kept in a separate saving bank account. Zakat House's goal is to safeguard these funds and invest them for buying another property so as to generate income for the Charity for long term returns. These funds are the left over funds from the donation received to purchase the current Zakat House property which is already generating a rental return. The COVID-19 pandemic has subsides, however, the property prices are still quite high. The Trustees have resolved to continue searching for an appropriate rental property. The remaining funds have been retained for absorbing operational and project expenses of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
At an EGM of the members on 23 August 2021 a Special Resolution was duly passed which changed the name of the Charity from Zakat House to the World Humanitarian Action Forum. The old name of Zakat House was also registered as a working name of the Charity.

Also, at an EGM of the members on 23 August 2021 a Special Resolution was duly passed which approved the conversion of the Company to a Charitable Incorporated Organisation. The process to convert was completed on the 11 January 2022 when the Charity Commission approved the conversion of the Charity from a Company to a Charitable Incorporated Organisation.

Previously, the charity was constituted as a company limited by guarantee and was therefore governed by a memorandum and articles of association. The directors of the company were also trustees of the charity. Eligibility for membership of the board of trustees was governed by the memorandum and articles of association. There were no restrictions in the governing document on the operation of the charity or on its investment power, other than those imposed by general charity law.

Recruitment and appointment of new trustees
Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Induction and training of new trustees
The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Due to the current COVID 19 pandemic the Trustees have resolved to discuss the risks to the Charity in more detail before the end of the current fiscal year so as to align themselves against such risks and take necessary action to soften any undesirable consequences.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1130399

Registered office
6 Whitehorse Mews
37 Westminster Bridge Road
London
SE1 7DQ

Trustees
Dr H A G El Banna
S Saeed
J A Leach Consultant
S Ashraf Head Of Global Advocacy

Company Secretary
A R Varachhia

Independent Examiner
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (2019);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable 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 Charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the trustees on 22 September 2022 and signed on their behalf by

Signature:

Name: **Dr H A G El Banna**

Independent examiner's report to the trustees of WORLD HUMANITARIAN ACTION FORUM ('the Company')

I report to the charity trustees on my examination of the accounts of World Humanitarian Action Forum for the year ended 30 April 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Haroon Rashid
ACCA
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Date: 22/9/2022

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2022

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,083	242	2,325	34,090
Charitable activities					
Support for salaries		-	30,000	30,000	-
Yemen online workshop for local NGOs		-	-	-	20,000
Aid Re-imagined (Research)		-	-	-	2,500
Cataract Eye Operations		-	255	255	747
Aid Re-imagined (Workshop)		-	-	-	10,000
Syria Conference		-	5,000	5,000	-
Palestine Conference		-	836	836	-
Leadership Development Trainings		26,175	-	26,175	-
Other trading activities	2	16,650	-	16,650	15,550
Investment income	3	31	-	31	114
Total		44,939	36,333	81,272	83,001
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	216	216	276
		-	216	216	276
Charitable activities					
Services to Other Charities		96,155	-	96,155	102,166
Yemen online workshop for local NGOs		-	2,375	2,375	15,825
Aid Re-imagined (Research)		-	2,392	2,392	107
Cataract Eye Operations		-	255	255	747
Aid Re-imagined (Workshop)		-	-	-	10,000
Palestine Conference		-	836	836	-
Support for Salaries		-	30,000	30,000	-
Total		96,155	36,074	132,229	129,121
NET INCOME/(EXPENDITURE)		(51,216)	259	(50,957)	(46,120)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,239,947	8,605	1,248,552	1,294,672

The notes form part of these financial statements

Statement of Financial Activities - continued
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2022

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
TOTAL FUNDS CARRIED FORWARD		1,188,731	8,864	1,197,595	1,248,552

The notes form part of these financial statements

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Balance Sheet
30 April 2022

	Notes	Unrestricted fund £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
FIXED ASSETS					
Tangible assets	8	812,746	-	812,746	847,694
CURRENT ASSETS					
Debtors	9	1,615	-	1,615	1,279
Cash at bank and in hand		378,683	8,864	387,547	410,608
		380,298	8,864	389,162	411,887
CREDITORS					
Amounts falling due within one year	10	(4,313)	-	(4,313)	(11,029)
NET CURRENT ASSETS		375,985	8,864	384,849	400,858
TOTAL ASSETS LESS CURRENT LIABILITIES		1,188,731	8,864	1,197,595	1,248,552
NET ASSETS		1,188,731	8,864	1,197,595	1,248,552
FUNDS	11				
Unrestricted funds				1,188,731	1,239,947
Restricted funds				8,864	8,605
TOTAL FUNDS				1,197,595	1,248,552

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and signed on their behalf by:

.....
Dr H A G El Banna

Dated: 22 September 2022

The notes form part of these financial statements

The accompanying notes on pages 15 to 21 form an integral part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:

Staffing costs and related expenses
On the basis of salary costs and estimated time spent on different activities

Premises costs and related expenses
On the basis consistent with the use of resources.

Goodwill
The goodwill is amortised evenly over its estimated useful life of 10 year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Exceptional income
All exceptional income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

2. OTHER TRADING ACTIVITIES

	30.4.22	30.4.21
	£	£
Rental Income	16,650	15,550

3. INVESTMENT INCOME

	30.4.22	30.4.21
	£	£
Deposit account interest	31	114

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.22	30.4.21
	£	£
Depreciation - owned assets	34,948	34,948
Independent examiner's fee	1,800	1,800

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

The trustees' expenses are in relation to the travel cost of trustees. These are included in travel expenses.

6. STAFF COSTS

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

	30.4.22	30.4.21
Administration	1	1
Project managers	1	-
	2	1

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

continued...

7. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 May 2021	1,853
Disposals	(1,853)
At 30 April 2022	-
AMORTISATION	
At 1 May 2021	1,853
Eliminated on disposal	(1,853)
At 30 April 2022	-
NET BOOK VALUE	
At 30 April 2022	-
At 30 April 2021	-

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2021 and 30 April 2022	876,950	118,750	4,028	53,607	1,053,335
DEPRECIATION					
At 1 May 2021	105,234	59,375	4,028	37,004	205,641
Charge for year	17,539	11,875	-	5,534	34,948
At 30 April 2022	122,773	71,250	4,028	42,538	240,589
NET BOOK VALUE					
At 30 April 2022	754,177	47,500	-	11,069	812,746
At 30 April 2021	771,716	59,375	-	16,603	847,694

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Other debtors	390	-
Prepayments and accrued income	1,225	1,279
	1,615	1,279

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Social security and other taxes	-	47
Other creditors	2,513	9,182
Accruals and deferred income	1,800	1,800
	4,313	11,029

11. MOVEMENT IN FUNDS

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	1,239,947	(51,216)	1,188,731
Restricted funds			
Ramadan Campaign (Zakat)	2,038	25	2,063
A M Foundation (Yemen Online workshop & Salary Support)	4,175	(2,374)	1,801
Islamic Relief Worldwide (Research)	2,392	(2,392)	-
Muslim Hands for Syria	-	5,000	5,000
	8,605	259	8,864
TOTAL FUNDS	1,248,552	(50,957)	1,197,595

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,939	(96,155)	(51,216)
Restricted funds			
Ramadan Campaign (Zakat)	241	(216)	25
A M Foundation (Yemen Online & Salary Support)	30,001	(32,375)	(2,374)
I R Germany (Cataract Eye Operation)	255	(255)	-
Islamic Relief Worldwide (Research)	-	(2,392)	(2,392)
Muslim Hands for Syria	5,000	-	5,000
Islamic Relief Germany for Palestine Conference	836	(836)	-
	36,333	(36,074)	259
TOTAL FUNDS	81,272	(132,229)	(50,957)

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	1,292,611	(52,664)	1,239,947
Restricted funds			
Ramadan Campaign (Zakat)	2,061	(23)	2,038
A M Foundation (Yemen Online)	-	4,175	4,175
Islamic Relief Worldwide (Research)	-	2,392	2,392
	2,061	6,544	8,605
TOTAL FUNDS	1,294,672	(46,120)	1,248,552

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,501	(102,165)	(52,664)
Restricted funds			
Ramadan Campaign (Zakat)	253	(276)	(23)
A M Foundation (Yemen Online)	20,000	(15,825)	4,175
I R Germany (Eye Operations)	747	(747)	-
Al Khair Foundation (Aid Re-imagined Summit)	7,500	(7,500)	-
Islamic Relief Worldwide (Research)	2,500	(108)	2,392
Islamic Relief Worldwide (Workshop)	2,500	(2,500)	-
	33,500	(26,956)	6,544
TOTAL FUNDS	83,001	(129,121)	(46,120)

continued...

11. MOVEMENT IN FUNDS - continued

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

	At 1.5.20 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	1,292,611	(103,880)	1,188,731
Restricted funds			
Ramadan Campaign (Zakat)	2,061	2	2,063
A M Foundation (Yemen Online and Salary Support)	-	1,801	1,801
Muslim Hands for Syria	-	5,000	5,000
	2,061	6,803	8,864
TOTAL FUNDS	1,294,672	(97,077)	1,197,595

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,440	(198,320)	(103,880)
Restricted funds			
Ramadan Campaign (Zakat)	494	(492)	2
A M Foundation (Yemen Online & Salary Support)	50,001	(48,200)	1,801
I R Germany (Cataract Eye Operation)	1,002	(1,002)	-
Al Khair Foundation (Aid Reimagined Summit)	7,500	(7,500)	-
Islamic Relief Worldwide (Research)	2,500	(2,500)	-
Islamic Relief Worldwide (Aid Reimagined Workshop)	2,500	(2,500)	-
Muslim Hands for Syria	5,000	-	5,000
Islamic Relief Germany for Palestine Conference	836	(836)	-
	69,833	(63,030)	6,803
TOTAL FUNDS	164,273	(261,350)	(97,077)

continued...

12. RELATED PARTY DISCLOSURES

During the year Zakat House charged rent of £16,200 (2021: £10,200) from Muslim Charities Forum, a charity in which Dr H A G El Banna is a trustee.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Grants	2,325	34,090
Other trading activities		
Rental Income	16,650	15,550
Investment income		
Deposit account interest	31	114
Charitable activities		
Grants	62,266	33,247
Total incoming resources	81,272	83,001
EXPENDITURE		
Raising donations and legacies		
Commission	216	276
Charitable activities		
Wages	35,778	9,346
Pensions	802	136
Travel & Subsistence	1,196	-
Insurance	1,512	1,794
Light and heat	2,195	1,370
Telephone	2,098	1,915
Postage, stationery & Office supplies	1,562	19
Software and IT	1,921	2,204
Sundries	267	299
Rates and Water	5,507	5,605
Legal and professional fees	1,901	5,588
Consultancy fees	15,189	24,252
Repairs and renewals	266	403
Cleaning	2,050	685
Building management fee	310	1,780
Translations and editing	-	2,927
Project management	22,473	35,487
	95,027	93,810
Support costs		
Management		
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	5,534	5,534
	34,948	34,948

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Detailed Statement of Financial Activities
for the Year Ended 30 April 2022

	30.4.22 £	30.4.21 £
Management		
Finance		
Bank charges	238	(1,643)
Governance costs		
Accountancy and legal fees	1,800	1,730
Total resources expended	132,229	129,121
Net expenditure	(50,957)	(46,120)

WORLD HUMANITARIAN ACTION FORUM

England & Wales - Charity number 1130399

Accounts

REGISTERED COMPANY NUMBER: 06883617 (England and Wales)
REGISTERED CHARITY NUMBER: 1130399

Report of the Trustees and

Financial Statements for the Year Ended 30 April 2021

for

ZAKAT HOUSE

Alphanumeric Accountants Limited
LABS ATRIUM
Stables Market
Chalk Farm Road
London
NW1 8AH

ZAKAT HOUSE

Contents of the Financial Statements
for the Year Ended 30 April 2021

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ZAKAT HOUSE

Report of the Trustees
for the Year Ended 30 April 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees confirm that they have complied with the duty in section 17(5) of 2011 Charities Act. The trustees have had regard to Charity Commission guidance on public benefit. The report is prepared in accordance with small companies regime (Section 419(2) of Companies Act 2006.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of Zakat House is to promote the efficiency and effectiveness of newly started charities by providing them with affordable office space and additional logistic support.

A strategy process, to review the strategic direction of the Charity, was commissioned by the Trustees, and conducted by an external consultant. This was completed in April 2021 and the Trustees approved a revised strategy and object which is discussed in more detail under "Significant Activities" point 2 titled Strategy Development below.

Significant activities

Zakat House carried out the following activities during the fiscal year:-

1. Receiving Assets from The Humanitarian Forum:
Zakat House has received assets, staff, one Trustee and the internationally acclaimed World Humanitarian Action Forum (WHAF) trademark during the fiscal year. The Zakat House Trustees received legal advice on taking over such assets, staff and trade mark and discussed amongst themselves the enhancement and broadening of the objectives and programmes of Zakat House. The process of transferring the assets, staff, one THF Trustee and the WHAF trade mark was completed in September 2020 and the Trustees are pleased to report that they have now received the transfers from the now dissolved The Humanitarian Forum. This is also reflected on the financial statements which is part of this report. For information the Trustees of The Humanitarian Forum have now dissolved the Charity.

2. Strategy Development :
The asset transfer to Zakat House from the now dissolved The Humanitarian Forum prompted a new strategic direction for the Charity and so a strategy development process was commissioned by the Trustees and conducted by an external consultant. The strategy involved input from several stakeholders, including setting up of a Strategy Consultation Committee consisted of the Trustees, staff and a number of key stakeholders. A new strategy has now been developed and approved by the Trustees and is as follows, and will soon be registered with the regulatory authorities:

Vision: The voices of local organisations are heard, leading to changes in humanitarian policy and practice.

Mission: To convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices

Areas of Work: To achieve the new mission the Trustees will:

- Convene and Connect: Build a network of humanitarians and catalyse operational partnerships.
- Champion: Building on our experience, research and background, provide a platform for the voices of local organisations.
- Influence: Produce and share evidenced briefings on policy and practice as they affect our network.
- Support and Strengthen: Support local NGOs and CSOs, and their leaders, to take action to reduce inequalities and injustices.

The next stage is developing a detailed 5 year strategic plan to implement the strategy.

During the year, the Trustees also added a working name for Zakat House as the World Humanitarian Action Forum (WHAF).

3. Hosting of the Aid Re-imagined Summit 2020:
World Humanitarian Action Forum under the banner of Zakat House hosted its first "Aid Re-imagined Summit 2020" which is the 3rd in the series of the WHAF Forum (hosted virtually due to the pandemic) to bring the humanitarian, development and the peace building sectors together to address key issues.

The WHAF Summit 2020 attracted over 883 registrations from 91 countries, with 637 NGOs represented (of which 383 were from the Global South). Of these, 300 delegates attended, across two days, providing a fruitful discussion during the breakout sessions. The Summit set the scene for the Reshaping Aid initiative, addressing the question of *what* issues specifically and realistically need to be addressed and *why* and the need to act now. At the end of the WHAF Summit 2020, we announced a Reshaping Aid Research Project which aims to address what needs to change within the system and how to get there.

The WHAF 2020 Summit, led by a consultative committee, was organised by several partners including Network for Empowered Aid Response (NEAR), ALNAP, Islamic Relief Worldwide, Alliance for Empowering Partnership, AlKhair Foundation and The New Humanitarian. The Summit focused on three key topics: The Future of Humanitarianism, Local Leadership and the Decolonisation of Aid

4. Reshaping Aid Research Project:
At the WHAF Summit 2020 we launched the Reshaping Aid Research Project which will collect evidence and direction for system change led by the 'global south'.

The Research Project consists of two phases:

Phase 1 is the design of the research proposal itself and Phase 2 is the research study. Phase 1 has been completed (April 2021) and involved bringing on board a research consultant to design the research proposal. The process engaged a number of key stakeholders in the form of an Advisory Group and the initial design was shared at a Humanitarian Leadership Conference. Phase 2 involves commissioning and carrying out the actual research which will be guided by an Advisory Group from several think tanks and research institutions to ensure it compliments previous efforts and adds value to the sectors' reform agenda.

The research project will seek to find out: What are people and organisations in ODA recipient countries saying now about Aid, its delivery, and how the international aid system should reform? It will be comprised of four case studies carried out in partnership with national research teams in ODA recipient countries and is expected to be completed within the course of one year. The four country case studies will be selected and led by local/national partners. Regional summits scheduled for 2022 will complement the research and the final research findings will inform a policy brief that will be presented at the WHAF Summit in 2022/23. Advocacy campaigns and activities will be developed and a global south-led consortium of humanitarian, development and peace building actors will be responsible for advocating and monitoring these change initiatives.

5. Yemen online workshop for local NGOs:
WHAF is also organising an online workshop which aims at exploring various risks and coping mechanisms that the local NGOs used during the height of the COVID-19 pandemic and lack of global funding which effected the humanitarian response in Yemen. The workshop will be held virtually with a view to follow up on supporting activities based on the recommendations that arise from the workshop. The workshop will also look at the possible recommendations to sustain the operation of the local NGOs to continue their activities during this continued pandemic

6. Syrian Workshop:
Ten years after the Syrian crisis, Syrian humanitarian organizations have expanded significantly to meet growing humanitarian needs and have gained expertise in the design, implementation and evaluation of charitable and relief projects. However, as the Syrian crisis continues, the Syrian humanitarian community must look at the roles it must play in line with the changing political realities and needs of the people receiving services, both in Syria and in refugee host countries, especially Turkey, Jordan and Lebanon. Organizations need to consider a move from the role of a service provider to the role of community strengthening, resilience-building and sustainable programmes, in order to build community cohesion and a thriving civil society. The conference is expected to happen in the fourth quarter of 2021, in partnership with several Syrian NGOs. The aim of this workshop is helping local Syrian humanitarian organizations move from emergency relief roles to development and contributing to recovery efforts.

7. Providing office space to Charities:
And finally, Zakat House continued to host a couple of charities at our office premises at reasonable monthly rates. In addition to Zakat House itself, one charity was hosted occupying a total of 2 office desks using the full range of office services provided by Zakat House. One Charity was also provided with a base from which they could receive mail and be contacted. During the year we had various inquires and visits to the office premises for rental purposes. The Trustees were happy to learn that the Charity's at Zakat House have done well in expanding their base, activities and public benefit as a result of the support and mentoring they have received at Zakat House.

The COVID19 Pandemic:
The present COVID 19 pandemic has had a major effect on the fundraising activities of Zakat House. Being able to host only online workshops has prompted sponsors to provide only a fraction of the costs whereas the efforts going into hosting such online events are quite labour intensive and therefore requires almost the same funding to pay for such costs (excluding venue costs). Also, on the renting of desks at Zakat House, the new norm of being able to work from home has created an abundance of office space and desks in London which has had a tremendous effect on the price per desk we can request. For our small office space at Zakat House the economies of scale do not kick in and so the attractiveness of being able to offer desks in a small cosy Mews has evaporated. At the time of writing this report the Charity sector has seen a major decline in receiving donations and other funding and the next couple of years will seem tough for the Charity sector in general. The Trustees will discuss this scenario in more detail before the end of the current fiscal year to get a better understanding of the funding crisis at hand. Apart from this Zakat House has had to undertake special cleaning of the premises and place numerous hand sanitizers and cleaning material at various intervals of its corridors.

Plans for 2021-2022

At the writing of this report the pandemic continues to have a huge impact on the lives of our Trustees and staff and the fact that fundraising continues to remain restricted.

We have planned to commence and, funding contingent, complete the following activities during the next fiscal year:

1. Syrian Conference:
A Syrian conference is expected to be hosted in the fourth quarter of 2021, in partnership with several Syrian NGOs. The aim of this workshop is helping local Syrian humanitarian organizations move from emergency relief roles to development and contributing to recovery efforts.

2. Palestine Conference:
This activity proposes organising a conference that brings together multilaterals, UN agencies, INGOs and local NGOs to work together towards restoring hope and bringing a sense of normalcy to the Palestinian people.

3. Regional Conferences:
A series of regional summits covering the spread and diversity of the Global South is being planned. Some of the key questions that will be addressed related to the future of humanitarianism, decolonisation of aid and local leadership. Each regional summit will be co-led with a regional partner, ensuring that it is context specific. The series of regional summits will culminate with the final WHAF Summit (next fiscal year in 2022/23).

4. Reshaping Aid Research Project:
Implement phase 2 of the project which involves commissioning and carrying out the research and which will be guided by an Advisory Group from several think tanks and research institutions to ensure it compliments previous efforts and adds value to the sectors' reform agenda.

Public benefit
In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

FINANCIAL REVIEW

Reserves policy

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for three months ahead. The policy on reserves is that the existing assets are retained to produce income which is wholly utilised to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity. The board of trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The trustees consider the cash at bank, and of the total available, have kept £350,000 as investment funds and kept in a separate saving bank account. Zakat House's goal is to safeguard these funds and invest them for buying another property so as to generate income for the Charity for long term returns. These funds are the left over funds from the donation received to purchase the current Zakat House property which is already generating a rental return. As soon as the COVID-19 pandemic subsides the Trustees have resolved to search for an appropriate rental property. The remaining funds have been retained for absorbing operational and project expenses of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment power, other than those imposed by general charity law.

Recruitment and appointment of new trustees
Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Quality, characteristics and qualifications are essential when selecting members of the board of the trustees.

Induction and training of new trustees
The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management
The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Due to the current COVID 19 pandemic the Trustees have resolved to discuss the risks to the Charity in more detail before the end of the current fiscal year so as to align themselves against such risks and take necessary action to soften any undesirable consequences.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06883617 (England and Wales)

Registered Charity number
1130399

Registered office
6 Whitehorse Mews
37 Westminster Bridge Road
London
SE1 7DQ

Trustees
Dr H A G El Banna
S Saeed
J Akhtar (resigned 22.9.20)
S Haq (resigned 25.9.20)
J A Leach Consultant (appointed 11.9.20)
S Ashraf Head Of Global Advocacy (appointed 29.4.21)

Company Secretary
A R Varachhia

Independent Examiner
Alphanumeric Accountants Limited
LABS ATRIUM
Stables Market
Chalk Farm Road
London
NW1 8AH

SHARE CAPITAL
The company is limited by guarantee and therefore has no share capital. All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Act and of trustees under the Charities Act.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of ZAKAT HOUSE for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

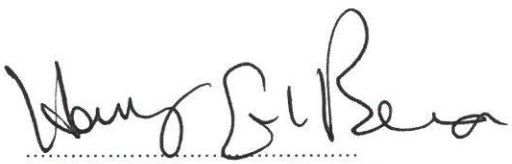
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as we are aware:
There is no relevant audit information of which the charitable company's Examiner is unaware; and
The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Examiner is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 October 2021 and signed on its behalf by:



Dr H A G El Banna - Trustee

Independent examiner's report to the trustees of ZAKAT HOUSE ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Haroon Rashid
ACCA
Alphanumeric Accountants Limited
LABS ATRIUM
Stables Market
Chalk Farm Road
London
NW1 8AH

Date: 7/10/2021

ZAKAT HOUSE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 April 2021

	Notes	Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		33,837	253	34,090	504
Charitable activities					
Yemen online workshop for local NGOs		-	20,000	20,000	-
Aid Re-imagined (Research)		-	2,500	2,500	-
Cataract Eye Operations		-	747	747	-
Aid Re-imagined (Workshop)		-	10,000	10,000	-
Other trading activities	2	15,550	-	15,550	34,460
Investment income	3	114	-	114	911
Total		49,501	33,500	83,001	35,875
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	276	276	216
		-	276	276	216
Charitable activities					
Services to Other Charities		102,166	-	102,166	68,606
Yemen online workshop for local NGOs		-	15,825	15,825	-
Aid Re-imagined (Research)		-	107	107	-
Cataract Eye Operations		-	747	747	-
Aid Re-imagined (Workshop)		-	10,000	10,000	-
Total		102,166	26,955	129,121	68,822
NET INCOME/(EXPENDITURE)		(52,665)	6,545	(46,120)	(32,947)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,292,611	2,061	1,294,672	1,327,619
TOTAL FUNDS CARRIED FORWARD		1,239,946	8,606	1,248,552	1,294,672

The notes form part of these financial statements

Balance Sheet
30 April 2021

	Notes	Unrestricted fund £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
FIXED ASSETS					
Tangible assets	8	847,694	-	847,694	882,642
CURRENT ASSETS					
Debtors	9	1,279	-	1,279	1,206
Cash at bank and in hand		397,628	12,980	410,608	415,336
		398,907	12,980	411,887	416,542
CREDITORS					
Amounts falling due within one year	10	(6,654)	(4,375)	(11,029)	(4,512)
NET CURRENT ASSETS		392,253	8,606	400,858	412,030
TOTAL ASSETS LESS CURRENT LIABILITIES		1,239,946	8,606	1,248,552	1,294,672
NET ASSETS		1,239,946	8,606	1,248,552	1,294,672
FUNDS	11				
Unrestricted funds				1,239,946	1,292,611
Restricted funds				8,606	2,061
TOTAL FUNDS				1,248,552	1,294,672

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 April 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 October 2021 and were signed on its behalf by:

.....
H A G El Banna - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:

Staffing costs and related expenses
On the basis of salary costs and estimated time spent on different activities

Premises costs and related expenses
On the basis consistent with the use of resources.

Goodwill
The goodwill is amortised evenly over its estimated useful life of 10 year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Exceptional income
All exceptional income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

2. OTHER TRADING ACTIVITIES

	30.4.21	30.4.20
	£	£
Rental Income	15,550	34,460

3. INVESTMENT INCOME

	30.4.21	30.4.20
	£	£
Deposit account interest	114	911

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.4.21	30.4.20
	£	£
Depreciation - owned assets	34,948	29,414
Goodwill amortisation	-	187
Independent examiner's fee	1,800	1,280

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

The trustees' expenses are in relation to the travel cost of trustees to attend the charity's meetings.

continued...

6. STAFF COSTS

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

	30.4.21	30.4.20
Administration	1	1

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

7. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 May 2020 and 30 April 2021	1,853
AMORTISATION	
At 1 May 2020 and 30 April 2021	1,853
NET BOOK VALUE	
At 30 April 2021	-
At 30 April 2020	-

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 May 2020 and 30 April 2021	876,950	118,750	4,028	53,607	1,053,335
DEPRECIATION					
At 1 May 2020	87,695	47,500	4,028	31,470	170,693
Charge for year	17,539	11,875	-	5,534	34,948
At 30 April 2021	105,234	59,375	4,028	37,004	205,641
NET BOOK VALUE					
At 30 April 2021	771,716	59,375	-	16,603	847,694
At 30 April 2020	789,255	71,250	-	22,137	882,642

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Prepayments and accrued income	1,279	1,206

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Social security and other taxes	47	-
Other creditors	9,182	3,162
Accruals and deferred income	1,800	1,350
	11,029	4,512

11. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
Unrestricted funds			
General fund	1,292,611	(52,664)	1,239,947
Restricted funds			
Ramadan Campaign (Zakat)	2,061	(23)	2,038
A M Foundation (Yemen Online)	-	4,175	4,175
Islamic Relief Worldwide (Research)	-	2,392	2,392
	2,061	6,544	8,605
TOTAL FUNDS	1,294,672	(46,120)	1,248,552

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	49,501	(102,165)	(52,664)
Restricted funds			
Ramadan Campaign (Zakat)	253	(276)	(23)
A M Foundation (Yemen Online)	20,000	(15,825)	4,175
I R Germany (Eye operations)	747	(747)	-
Al Khair Foundation (Aid Reimagined workshop)	7,500	(7,500)	-
Islamic Relief Worldwide (Research)	2,500	(108)	2,392
Islamic Relief Worldwide (Aid Reimagined workshop)	2,500	(2,500)	-
	33,500	(26,956)	6,544
TOTAL FUNDS	83,001	(129,121)	(46,120)

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	1,325,845	(33,234)	1,292,611
Restricted funds			
Ramadan Campaign (Zakat)	1,774	287	2,061
TOTAL FUNDS	1,327,619	(32,947)	1,294,672

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,372	(68,606)	(33,234)
Restricted funds			
Ramadan Campaign (Zakat)	503	(216)	287
TOTAL FUNDS	35,875	(68,822)	(32,947)

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

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	1,325,845	(85,898)	1,239,947
Restricted funds			
Ramadan Campaign (Zakat)	1,774	264	2,038
A M Foundation (Online Capacity Building)	-	4,175	4,175
Islamic Relief Worldwide (Research)	-	2,392	2,392
	1,774	6,831	8,605
TOTAL FUNDS	1,327,619	(79,067)	1,248,552

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,873	(170,771)	(85,898)
Restricted funds			
Ramadan Campaign (Zakat)	756	(492)	264
A M Foundation (Yemen online)	20,000	(15,825)	4,175
I R Germany (Eye operations)	747	(747)	-
Al Khair Foundation (Aid Reimagined workshop)	7,500	(7,500)	-
Islamic Relief Worldwide (Research)	2,500	(108)	2,392
Islamic Relief Worldwide (Aid Reimagined Workshop)	2,500	(2,500)	-
	34,003	(27,172)	6,831
TOTAL FUNDS	118,876	(197,943)	(79,067)

12. RELATED PARTY DISCLOSURES

During the year Zakat House charged rent of £10,200 (2020: £18,000) from Muslim Charities Forum, a charity in which Dr H A G El Banna is a trustee.

During the year Zakat House charged rent of £4,450 (2020: £11,450) to The Humanitarian Forum, a charity in which Dr H A G El Banna is a trustee. In addition to this, The Humanitarian Forum transferred its assets of £33,466 to Zakat House as an un-restricted grant upon its dissolution.

ZAKAT HOUSE

Detailed Statement of Financial Activities for the Year Ended 30 April 2021

	30.4.21 £	30.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and Grants	34,090	504
Other trading activities		
Rental Income	15,550	34,460
Investment income		
Deposit account interest	114	911
Charitable activities		
Grants	33,247	-
Total incoming resources	83,001	35,875
EXPENDITURE		
Raising donations and legacies		
Commission	276	216
Charitable activities		
Wages	9,346	19,183
Pensions	136	394
Travel & Subsistence	-	27
Insurance	1,794	1,178
Light and heat	1,370	1,964
Telephone	1,915	1,809
Postage and stationery	19	264
Software and IT	2,204	403
Sundries	299	100
Rates and Water	5,605	5,165
Legal and professional fees	5,588	2,341
Consultancy fees	24,252	-
Repairs and renewals	403	1,040
Cleaning	685	3,510
Building management fee	1,780	-
Translations and editing	2,927	-
Project management	35,487	-
	93,810	37,378
Support costs		
Management		
Goodwill	-	187
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	5,534	-
	34,948	29,601

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 30 April 2021

	30.4.21 £	30.4.20 £
Management		
Finance		
Bank charges	(1,643)	167
Governance costs		
Accountancy and legal fees	1,730	1,460
Total resources expended	129,121	68,822
Net expenditure	(46,120)	(32,947)

This page does not form part of the statutory financial statements