



**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

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13 to 14
Notes to the Financial Statements	15 to 21
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.

WORLD HUMANITARIAN ACTION FORUM (Working Name: Zakat House)

Report of the Trustees for the Year Ended 30 April 2022

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.

WORLD HUMANITARIAN ACTION FORUM (Working Name: Zakat House)

Report of the Trustees for the Year Ended 30 April 2022

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.

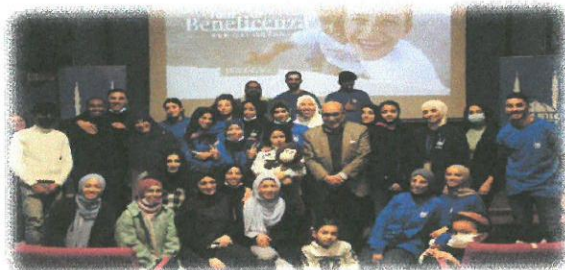
WORLD HUMANITARIAN ACTION FORUM (Working Name: Zakat House)

Report of the Trustees for the Year Ended 30 April 2022

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

WORLD HUMANITARIAN ACTION FORUM (Working Name: Zakat House)

Report of the Trustees for the Year Ended 30 April 2022

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.

Report of the Trustees
for the Year Ended 30 April 2022

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 inquiries 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 effective 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.

WORLD HUMANITARIAN ACTION FORUM

(Working Name: Zakat House)

Report of the Trustees for the Year Ended 30 April 2022

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 subsided, 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.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2022

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

Report of the Trustees
for the Year Ended 30 April 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

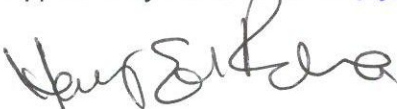
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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
(Working Name: Zakat House)**

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

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

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		<u>1,188,731</u>	<u>8,864</u>	<u>1,197,595</u>	<u>1,248,552</u>

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		<u>378,683</u>	<u>8,864</u>	<u>387,547</u>	<u>410,608</u>
		380,298	8,864	389,162	411,887
CREDITORS					
Amounts falling due within one year	10	<u>(4,313)</u>	-	<u>(4,313)</u>	<u>(11,029)</u>
NET CURRENT ASSETS		<u>375,985</u>	<u>8,864</u>	<u>384,849</u>	<u>400,858</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,188,731</u>	<u>8,864</u>	<u>1,197,595</u>	<u>1,248,552</u>
NET ASSETS		<u>1,188,731</u>	<u>8,864</u>	<u>1,197,595</u>	<u>1,248,552</u>
FUNDS	11				
Unrestricted funds				1,188,731	1,239,947
Restricted funds				<u>8,864</u>	<u>8,605</u>
TOTAL FUNDS				<u>1,197,595</u>	<u>1,248,552</u>

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

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Balance Sheet - continued
30 April 2022

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

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.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

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	<u>16,650</u>	<u>15,550</u>

3. INVESTMENT INCOME

	30.4.22	30.4.21
	£	£
Deposit account interest	<u>31</u>	<u>114</u>

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	<u>1,800</u>	<u>1,800</u>

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	<u>1</u>	<u>-</u>
	<u>2</u>	<u>1</u>

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

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

7. INTANGIBLE FIXED ASSETS

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

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	<u>876,950</u>	<u>118,750</u>	<u>4,028</u>	<u>53,607</u>	<u>1,053,335</u>
DEPRECIATION					
At 1 May 2021	105,234	59,375	4,028	37,004	205,641
Charge for year	<u>17,539</u>	<u>11,875</u>	<u>-</u>	<u>5,534</u>	<u>34,948</u>
At 30 April 2022	<u>122,773</u>	<u>71,250</u>	<u>4,028</u>	<u>42,538</u>	<u>240,589</u>
NET BOOK VALUE					
At 30 April 2022	<u>754,177</u>	<u>47,500</u>	<u>-</u>	<u>11,069</u>	<u>812,746</u>
At 30 April 2021	<u>771,716</u>	<u>59,375</u>	<u>-</u>	<u>16,603</u>	<u>847,694</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

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	<u>1,800</u>	<u>1,800</u>
	<u>4,313</u>	<u>11,029</u>

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	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>8,605</u>	<u>259</u>	<u>8,864</u>
TOTAL FUNDS	<u>1,248,552</u>	<u>(50,957)</u>	<u>1,197,595</u>

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	<u>836</u>	<u>(836)</u>	<u>-</u>
	<u>36,333</u>	<u>(36,074)</u>	<u>259</u>
TOTAL FUNDS	<u>81,272</u>	<u>(132,229)</u>	<u>(50,957)</u>

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

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
	<u>2,061</u>	<u>6,544</u>	<u>8,605</u>
TOTAL FUNDS	<u>1,294,672</u>	<u>(46,120)</u>	<u>1,248,552</u>

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)	-
	<u>33,500</u>	<u>(26,956)</u>	<u>6,544</u>
TOTAL FUNDS	<u>83,001</u>	<u>(129,121)</u>	<u>(46,120)</u>

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2022

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
	<u>2,061</u>	<u>6,803</u>	<u>8,864</u>
TOTAL FUNDS	<u>1,294,672</u>	<u>(97,077)</u>	<u>1,197,595</u>

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)	-
	<u>69,833</u>	<u>(63,030)</u>	<u>6,803</u>
TOTAL FUNDS	<u>164,273</u>	<u>(261,350)</u>	<u>(97,077)</u>

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

This page does not form part of the statutory financial statements

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	<u>1,800</u>	<u>1,730</u>
Total resources expended	<u>132,229</u>	<u>129,121</u>
Net expenditure	<u>(50,957)</u>	<u>(46,120)</u>