



**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.



WORLD HUMANITARIAN ACTION FORUM
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**Report of the Trustees
for the Year Ended 30 April 2023**

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 Türkiye and Northern Syria which impacted the lives of over 20 million people. This included approximately 1.65 million Syrian refugees who arrived in Türkiye 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:

**Report of the Trustees
for the Year Ended 30 April 2023**

- 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.

WORLD HUMANITARIAN ACTION FORUM (Working Name: Zakat House)

Report of the Trustees for the Year Ended 30 April 2023

The soft powers of Zakat

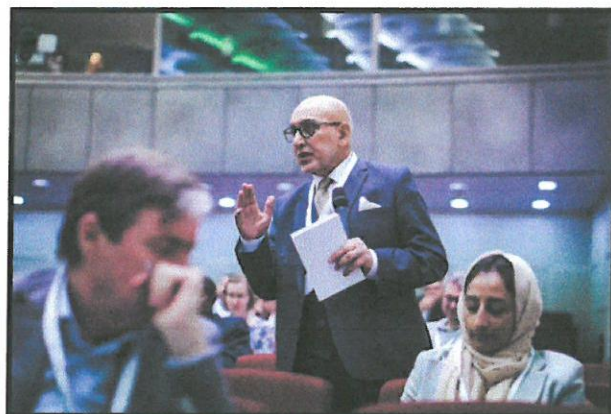
A meeting was organised during June 2022 in Istanbul in partnership with Islamic Relief to discuss the soft powers of Zakat and to debate the rulings of paying Zakat to non-Muslim organisations. The meeting was attended by 15 Muslim NGOs, including Islamic Relief, Ataa Relief, Watan and Sheikh Abdullah 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.

**Report of the Trustees
for the Year Ended 30 April 2023**

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.

**Report of the Trustees
for the Year Ended 30 April 2023**

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.

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.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Report of the Trustees
for the Year Ended 30 April 2023

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

Report of the Trustees
for the Year Ended 30 April 2023

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 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
(Working Name: Zakat House)**

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

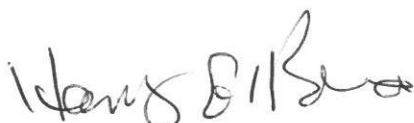
| | Notes | Unrestricted fund £ | Restricted funds £ | 30.4.23 Total funds £ | 30.4.22 Total funds £ |
|--------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| 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 | | <u>48,274</u> | <u>62,091</u> | <u>110,365</u> | <u>81,272</u> |
| 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 | | <u>77,895</u> | <u>53,794</u> | <u>131,689</u> | <u>132,229</u> |
| 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 | | <u>1,159,110</u> | <u>17,161</u> | <u>1,176,271</u> | <u>1,197,595</u> |

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 | | <u>386,338</u> | <u>17,161</u> | <u>403,499</u> | <u>387,547</u> |
| | | 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 | | <u>381,312</u> | <u>17,161</u> | <u>398,473</u> | <u>384,849</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>1,159,110</u> | <u>17,161</u> | <u>1,176,271</u> | <u>1,197,595</u> |
| NET ASSETS | | <u>1,159,110</u> | <u>17,161</u> | <u>1,176,271</u> | <u>1,197,595</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 1,159,110 | 1,188,731 |
| Restricted funds | | | | <u>17,161</u> | <u>8,864</u> |
| TOTAL FUNDS | | | | <u>1,176,271</u> | <u>1,197,595</u> |

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

Notes to the Financial Statements
for the Year Ended 30 April 2023

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.

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

2. OTHER TRADING ACTIVITIES

| | 30.4.23 | 30.4.22 |
|---------------|---------------|---------------|
| | £ | £ |
| Rental Income | <u>25,025</u> | <u>16,650</u> |

3. INVESTMENT INCOME

| | 30.4.23 | 30.4.22 |
|--------------------------|------------|-----------|
| | £ | £ |
| Deposit account interest | <u>764</u> | <u>31</u> |

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 | <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 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 | <u>1</u> | <u>1</u> |
| | <u>2</u> | <u>2</u> |

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 | <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 2022 | 122,773 | 71,250 | 4,028 | 42,538 | 240,589 |
| Charge for year | <u>17,539</u> | <u>11,875</u> | <u>-</u> | <u>5,534</u> | <u>34,948</u> |
| At 30 April 2023 | <u>140,312</u> | <u>83,125</u> | <u>4,028</u> | <u>48,072</u> | <u>275,537</u> |
| NET BOOK VALUE | | | | | |
| At 30 April 2023 | <u>736,638</u> | <u>35,625</u> | <u>-</u> | <u>5,535</u> | <u>777,798</u> |
| At 30 April 2022 | <u>754,177</u> | <u>47,500</u> | <u>-</u> | <u>11,069</u> | <u>812,746</u> |

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.4.23 | 30.4.22 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Other debtors | - | 390 |
| Prepayments and accrued income | <u>1,225</u> | <u>1,225</u> |
| | <u>1,225</u> | <u>1,615</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.4.23 | 30.4.22 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Other creditors | 4,451 | 2,513 |
| Accruals and deferred income | <u>1,800</u> | <u>1,800</u> |
| | <u>6,251</u> | <u>4,313</u> |

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 |
| | <u>8,864</u> | <u>8,297</u> | <u>17,161</u> |
| TOTAL FUNDS | <u>1,197,595</u> | <u>(21,324)</u> | <u>1,176,271</u> |

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 |
| | <u>62,091</u> | <u>(53,794)</u> | <u>8,297</u> |
| TOTAL FUNDS | <u>110,365</u> | <u>(131,689)</u> | <u>(21,324)</u> |

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

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 |
| | <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> |

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 | <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> |

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 |
| | <u>8,605</u> | <u>8,556</u> | <u>17,161</u> |
| TOTAL FUNDS | <u>1,248,552</u> | <u>(72,281)</u> | <u>1,176,271</u> |

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

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 |
| | <u>98,424</u> | <u>(89,868)</u> | <u>8,556</u> |
| TOTAL FUNDS | <u>191,637</u> | <u>(263,918)</u> | <u>(72,281)</u> |

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 | <u>82,477</u> | <u>62,266</u> |
| 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 | <u>27,821</u> | <u>22,473</u> |
| | 94,290 | 95,027 |
| Support costs | | |
| Management | | |
| Freehold property | 17,539 | 17,539 |
| Improvements to property | 11,875 | 11,875 |
| Fixtures and fittings | <u>5,534</u> | <u>5,534</u> |
| | 34,948 | 34,948 |
| Finance | | |
| Bank charges | 435 | 238 |
| Governance costs | | |
| Accountancy and legal fees | 1,800 | 1,800 |

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 £ |
|--------------------------|-----------------|-----------------|
| Total resources expended | <u>131,689</u> | <u>132,229</u> |
| Net expenditure | <u>(21,324)</u> | <u>(50,957)</u> |