



**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)

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for the Year Ended 30 April 2024**

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WORLD HUMANITARIAN ACTION FORUM
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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.

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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.

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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

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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 Afghanistan's 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

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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.

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Report of the Trustees
for the Year Ended 30 April 2024

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

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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		-	20,284	20,284	-
Training		-	-	-	-
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

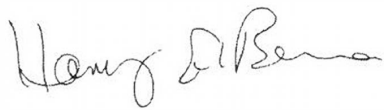
The notes form part of these financial statements

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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		<u>409,893</u>	<u>11,293</u>	<u>421,186</u>	<u>403,499</u>
		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		<u>406,470</u>	<u>11,293</u>	<u>417,763</u>	<u>398,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,153,747</u>	<u>11,293</u>	<u>1,165,040</u>	<u>1,176,271</u>
NET ASSETS		<u>1,153,747</u>	<u>11,293</u>	<u>1,165,040</u>	<u>1,176,271</u>
FUNDS	10				
Unrestricted funds				1,153,747	1,159,110
Restricted funds				<u>11,293</u>	<u>17,161</u>
TOTAL FUNDS				<u>1,165,040</u>	<u>1,176,271</u>

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

Notes to the Financial Statements
for the Year Ended 30 April 2024

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.

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Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

2. OTHER TRADING ACTIVITIES

	30.4.24	30.4.23
	£	£
Rental Income	<u>30,120</u>	<u>25,025</u>

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Deposit account interest	<u>4,207</u>	<u>764</u>

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	<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 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
	<u>1</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 2023 and 30 April 2024	<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 2023	140,312	83,125	4,028	48,072	275,537
Charge for year	<u>17,539</u>	<u>11,875</u>	-	<u>1,107</u>	<u>30,521</u>
At 30 April 2024	<u>157,851</u>	<u>95,000</u>	<u>4,028</u>	<u>49,179</u>	<u>306,058</u>
NET BOOK VALUE					
At 30 April 2024	<u>719,099</u>	<u>23,750</u>	-	<u>4,428</u>	<u>747,277</u>
At 30 April 2023	<u>736,638</u>	<u>35,625</u>	-	<u>5,535</u>	<u>777,798</u>

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Notes to the Financial Statements - continued
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8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Prepayments and accrued income	<u>1,980</u>	<u>1,225</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<u>17,161</u>	<u>(5,868)</u>	<u>11,293</u>
TOTAL FUNDS	<u>1,176,271</u>	<u>(11,231)</u>	<u>1,165,040</u>

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)	<u>3,000</u>	<u>(1,141)</u>	<u>1,859</u>
	<u>112,257</u>	<u>(118,125)</u>	<u>(5,868)</u>
TOTAL FUNDS	<u>180,193</u>	<u>(191,424)</u>	<u>(11,231)</u>

WORLD HUMANITARIAN ACTION FORUM
(Working Name: Zakat House)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2024

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
	<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>

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
	<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 2024

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
	<u>8,864</u>	<u>2,429</u>	<u>11,293</u>
TOTAL FUNDS	<u>1,197,595</u>	<u>(32,555)</u>	<u>1,165,040</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	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
	<u>174,348</u>	<u>(171,919)</u>	<u>2,429</u>
TOTAL FUNDS	<u>290,558</u>	<u>(323,113)</u>	<u>(32,555)</u>

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	<u>139,109</u>	<u>82,477</u>
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	<u>52,168</u>	<u>-</u>
	158,490	94,290
Support costs		
Management		
Freehold property	17,539	17,539
Improvements to property	11,875	11,875
Fixtures and fittings	<u>1,107</u>	<u>5,534</u>
	30,521	34,948
Finance		
Bank charges	397	435
Governance costs		
Accountancy and legal fees	<u>1,800</u>	<u>1,800</u>
Total resources expended	<u>191,424</u>	<u>131,689</u>
Net expenditure	(11,231)	(21,324)