

# Human Aid & Advocacy

England & Wales - Charity number 1138111

## Details

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**Other names** HUMAN AID UK

**Status** Registered

**Legal form** Charitable company

**Company number** [07227412](#)

**Registered** 2010-09-17

**Register** [View on the Charity Commission register](#)

## Contact

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London  
E1 1ER

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**Website** [www.humanaid.org](http://www.humanaid.org)

## Activities

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**Objects:** 1. THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED [INCLUDING THE PROVISION OF MEDICAL AID].2. TO ADVANCE THE EDUCATION OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY ETHNIC MINORITY COMMUNITIES IN THE CULTURES, HISTORY AND HERITAGE OF THEIR OWN PEOPLE AND OTHERS.3. THE PROMOTION OF RACIAL HARMONY FOR THE PUBLIC BENEFIT BY: (FOR EXAMPLE)(A) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL GROUPS;(B) ADVANCING EDUCATION AND RAISING AWARENESS ABOUT DIFFERENT RACIAL GROUPS TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS;(C) WORKING TOWARDS THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE.4. SUCH OTHER CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) THE RELIEF OF POVERTY; AND(B) THE ADVANCEMENT OF EDUCATION.

**Activities:** Human Aid & Advocacy supports survivors of war and persecution through sustainable aid programmes while addressing the real causes of conflict. Our Advocacy will draw public attention to the real

causes of war and persecution of Muslims while providing a voice to the survivors and advocating justice for them. We aim to do this via awareness campaigns and telling stories that are often ignored.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Afghanistan
- Bangladesh
- Burma
- Lebanon
- Mali
- Occupied Palestinian Territories
- Syria
- Turkey
- Yemen
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,990,600	£4,130,855	£1,368,759	15
2023-12-31	£2,519,314	£2,368,772	£509,014	13
2023-03-31	£2,113,476	£2,095,321	£358,472	8
2022-03-31	£2,039,374	£2,060,450	£340,318	8
2021-03-31	£1,518,703	£1,517,644	£356,325	10

## Trustees

Name	Role	Appointed
<b>Dr Zeeshan Ahmed Siddiqui</b>	Chair	2019-12-10
Dawud Bakhtiar Khan		2024-06-27
Mamoon Al-Hassan		2022-06-22
Muhammad Shaker Chowdhury		2024-07-01

**Human Aid & Advocacy**

England & Wales - Charity number 1138111

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# Accounts

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**HUMAN AID  
& ADVOCACY**



**RAMADAN  
FOOD PACK  
SYRIA  
2024**

HUMAN AID  
& ADVOCACY

# **ANNUAL REPORT**

**JANUARY-DECEMBER 2024**

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# LETTER FROM THE CHAIR



In the Name of Allah, the Most Beneficent, the Most Merciful  
Assalamu Alaikum wa Rahmatullahi wa Barakatuh,  
As we reflect on the past year, I am humbled by the resilience of the communities we serve and the unwavering support of our donors. Human Aid & Advocacy continues to stand for justice, dignity, and hope for those affected by war, displacement, and oppression.

This year brought moments of triumph, including progress in Syria and relief for Rohingya refugees. Yet our hearts remain heavy for Gaza, where ongoing violence and restrictions have made delivering aid increasingly difficult. Despite this, the strength and perseverance of affected communities continue to inspire us.

In 2024, our mission has grown stronger and more urgent. With a fully established Advocacy department, we have amplified the voices of the oppressed through digital campaigns, media publications, and verified updates, bringing global attention to human suffering that is too often ignored.

On the humanitarian front, we have expanded our programs to meet critical needs across multiple regions. In Palestine, Syria, and Afghanistan, we sponsored 450 orphans, provided education for young girls in Afghanistan to empower their futures, and supported 590 students in vocational skills training. We have delivered critical aid including food, medical supplies, hygiene kits, baby milk, and fuel.

Our work embodies our faith and values—moral courage, integrity, and a responsibility to act where others cannot. By combining advocacy with aid, we strive to go beyond the bare minimum, standing firm for those who have no voice.

I extend my deepest gratitude to all who have supported our mission through donations, prayers, and solidarity. With Allah's mercy and your continued support, we can continue to bring hope to those in despair.

May Allah ease the suffering of our brothers and sisters in Palestine and around the world, and grant justice to the oppressed. Ameen.

Warm regards,  
Zeeshan Siddiqui  
Chairman, Human Aid & Advocacy

A handwritten signature in black ink, appearing to read 'Z. Siddiqui', written over a light blue horizontal line.

# GOVERNANCE AND ADMINISTRATION

The Trustees, who are also Directors of the charity for the purpose of the Companies Act, are pleased to present the Trustee Report and audited financial statements for the year ending December 2024. This report complies with requirements of the Companies Act 2006 and the Charities SORP (2015).

## GOVERNING INSTRUMENT

The charity's objects and controls are regulated by the Memorandum and Articles of Association, which was adopted on 19 April 2010 and amended by special resolution on 7 August 2010. The organisation was incorporated by the Companies House on 19 April 2010 as 'Human Aid UK Limited' and later changed to 'Human Aid UK' on 22 March 2011. It was recently changed to 'Human Aid & Advocacy Ltd' on 13 October 2022 and later changed to 'Human Aid & Advocacy' on 25 Oct 2022. The same was registered with the charity status on 17 September 2010.

Human Aid UK rebranded to Human Aid & Advocacy to further its charitable objectives of not only providing relief via aid but also advocating for the survivors of war and persecution.

## TRUSTEES

<b>Dr Zeeshan Ahmed Siddiqui</b>	<b>Chair</b>	<b>Appointed</b> 10 December 2019
<b>Muhammad Shaker Chowdhury</b>	<b>Trustee</b>	<b>Appointed</b> 01 July 2024
<b>Dawud Bakhtiar Khan</b>	<b>Trustee</b>	<b>Appointed</b> 27 June 2024
<b>Mamoon Al-Hassan</b>	<b>Trustee</b>	<b>Appointed</b> 22 June 2022

The Directors are eligible in committee, to appoint additional trustees under the terms of the Memorandum and Articles of Association.

### REGISTERED OFFICE

Human Aid & Advocacy  
3 Coke Street  
London  
E1 1ER

### BANK

Al-Rayan Bank  
44 Hans Crescent  
Knightsbridge  
London  
SW1X 0NZ

### AUDITOR

Abacus Partners (LDN)  
LLP Unit A Abbots Wharf  
93 Stainsby Road  
London  
E14 6JL

# WHO WE ARE?

Human Aid is a non-profit organisation aiding survivors of war and persecution, applying a comprehensive approach to humanitarianism. We work in some of the hardest to reach places around the world; delivering vital aid, lifting beneficiaries out of their current circumstances, and providing the support survivors need to thrive, through sustainability programme. We aim to address not only the symptoms, but the deeper causes of conflict, breaking the perennial cycle of dependency on aid. At Human Aid, we instill hope by standing up for our survivors and providing access to aid and sustainability programmes, enriching the physical and nurturing the spiritual and moral wellbeing of our beneficiaries.





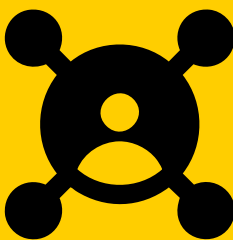
## OUR VISION

To see a world where believers can worship Allah free from the fear of war and persecution.



## OUR MISSION

To establish a connected Ummah of ambassadors, working together to support survivors of war and persecution through humanitarian assistance and advocacy, addressing the root causes of oppression, whilst empowering survivors and restoring their dignity.



## OUR REACH

We are working tirelessly in some of the poorest countries in the world to help people escape the hardship of conflict. With the help of our partners, we are able to support people in some of the most hard-to-reach places of the world.

# FOOD & NUTRITION

## FOOD PACKS

Around the world, billions of people still lack access to nutritious, safe & sufficient food. The prevalence of undernourishment globally has persisted for three consecutive years, in the wake of the Covid-19 pandemic. In the last year, 1 out of 11 people in the world are estimated to have faced hunger and an approximate 28% of the global population, around 2.3 billion people, were moderately or severely food insecure.

This year, Human Aid & Advocacy delivered 12,451 food packs to support vulnerable communities around the world with nourishing food aid. Crafted from staple foods and sourced locally where possible, each food pack provides beneficiaries with nutritious food items, supporting entire families.



## BREAD PROJECT

In many cultures, bread is considered a staple food, providing comfort and nutrition across communities and lands. Although simple, a piece of bread can provide much needed nutrition to survivors worldwide.

In Syria, Human Aid & Advocacy partnered with local bakeries, supporting them through flour and fuel subsidies, provided training in hygiene practices, efficient baking methods and basic business skills. The project helped to stimulate the local economy, providing support to local businesses, farmers, millers, bakers and distributors, promoting a circular local economy and framework for improved food security and community empowerment.

In 2024, the project distributed 370,368 bread packs to survivors in Afghanistan & Syria.

 **370,368 BREAD PACKS**

## BAKERY REHABILITATION PROJECT

Following the earthquake that struck Turkey & Northwest Syria, several facilities and infrastructure were affected in bakeries and silos. Due to partial destruction of buildings and equipment, coupled with a lack of financial liquidity to operate, 27% of non-operational bakeries, mainly located in Afrin and A'zaz districts, temporarily closed following the earthquake. This was the case with the Al-Durra bakery in Afrin, Aleppo.

The Al-Durra bakery is the main public bakery in Afrin. Located in an area housing many IDPs, it plays a crucial role in providing subsidised bread to more than 1,000 families in the local area. Human Aid & Advocacy worked to repair and rehabilitate the bakery, fortifying it as a stable and sustainable institution in the Afrin neighbourhood. It strengthens community cohesion and social stability, fosters resilience, providing reliable access to essential food empowering local livelihoods and households.

## BABY MILK

Taiz, one of Yemen's largest cities, has endured prolonged sieges and battles, worsening poverty, food insecurity, and overwhelming its healthcare system. Malnutrition, especially among children, is alarmingly high.

Infants are particularly vulnerable as food shortages and maternal hardship limit breastfeeding, increasing reliance on costly formula milk. Many families cannot afford it, putting children at risk of severe malnutrition.

The Baby Milk Project tackles this by providing high-quality formula and nutritional supplements to vulnerable mothers and children. This year, it supported 180 malnourished infants and young children.



## WASH & HEALTHCARE

### ROHINGYA WATER WELLS



### AFGHANISTAN WATER WELLS



### YEMEN WATER WELLS



### AFGHANISTAN HOSPITAL



### REHABILITATED WATER WELL & COMMUNITY EDUCATION SESSIONS



## WASH & HEALTHCARE

In 2024, 176 million people were in need of humanitarian WASH assistance, and yet only 48 million have been reached with WASH activities, according to the GWC.

Hundreds of children under the age of 5 die every day from preventable waterborne diseases due to a lack of basic WASH services in their homes, health centres and schools. Millions more find themselves missing out on essential nutrients or their education. Access to water and sanitation is a human right, and fundamental to the health, dignity and prosperity of the survivors we serve. In the words of the UN High Commissioner for Human Rights, 'This human right is in itself essential for life and dignity, but it is also the foundation for achieving a wealth of other human rights, including the right to health and the right to development'. As a foundation, WASH projects, such as our hand pumps installations, well rehabilitation and educational sessions, are central to the wellbeing of our survivors.

# ROHINGYA REFUGEES

Large scale displacement of the Rohingya from Myanmar's northern Rakhine State into Bangladesh has led almost 1 million Rohingya refugees, largely women and children, to shelter in the 33 camps in the Cox's Bazar District in Bangladesh.



The rapid increase in population has severely taxed the available amenities, particularly clean water, healthcare and sanitation services. With limited existing safe water systems, and inadequate distance between potable water sources, many Rohingya have to walk great distances through unsuitable terrain to collect water for their families.

This year, we built 5 deep water wells within the camps, providing reliable and sustainable sources of clean water for the Rohingya community. The wells constructed employ solar-powered pumps, and integrate innovative rainwater harvesting systems with traditional well construction, maximising water availability. Through the programme, we aimed to empower the refugee community and conducted training sessions focusing on hygiene practices, water conservation and basic maintenance of the wells.



 **5 WATER WELLS**

# AFGHANISTAN

In 2024, water scarcity and soap availability in Afghanistan worsened, with 23% of households reporting insufficient water for hygiene, and 44% of households lacking soap. Exacerbated by recurring drought, rising monthly expenditures on water and limited WASH services, many Afghans face increasing barriers to water access across rural and urban areas of Afghanistan. In the past year, 35% of households relied on unimproved water sources and 39% reported insufficient water access. With long distances to water points, dried-up sources and economic barriers, many families are vulnerable to communicable diseases due to a lack of adequate WASH facilities.



Access to clean water is essential for life, and ensuring everyone has access to safe drinking water and proper sanitation is crucial. We installed 2 water well hand pumps in areas where the need for clean water was particularly high. For these communities, the water wells have enhanced the quality of life and overall wellbeing of the families supported, generating far-reaching benefits within these societies.



## 2 WATER WELLS

# YEMEN

In Yemen, more than 16 million people are in urgent need of WASH assistance. For many Yemeni communities, WASH needs remain substantially high due to increasing displacement as a result of escalating conflict, natural disasters, food insecurity and epidemic outbreaks. Survivors travel several kilometres daily to fetch water from sources much further away.

**This year, we established 7 solar powered water wells in rural areas of Yemen, increasing the availability of safe, potable water and supporting innumerable families with reliable and environmentally friendly water supply to fulfil their basic needs.**

In the area of Lahj, we rehabilitated a well, supporting approximately 300 families with water. Prior to rehabilitation, the well had been consistently reducing its output due to a lack of maintenance, leaving vulnerable communities without consistent access to water, and a lack of safe drinking water. These initiatives have had a critical and positive impact on the health, hygiene and sustainability of the Yemeni communities supported.

## 1 REHABILITATED WATER WELL



## 7 WATER WELLS

# HEALTHCARE

Jannat Gul Khan Hospital in Kabul, Afghanistan, is a public facility treating over 8,000 patients each month, offering surgical, pharmaceutical, and neonatal care. Due to economic crises and sanctions, it faces severe shortages of medicine, fuel, and essential resources, leaving patients vulnerable.



**WITH 17.9  
MILLION**

Afghans in need of health assistance and high unemployment making private care unaffordable, access to treatment is critical.

To address these challenges, Human Aid & Advocacy provided medical equipment, hired three specialist doctors (general medicine, maternal, and surgical), and installed a solar energy system to ensure reliable electricity. These efforts have improved care quality and made healthcare more accessible for those who need it most.



# EDUCATION & SPONSORSHIP

## WEST BANK AIDA YOUTH CENTRE

The Aida Camp in Bethlehem, West Bank, has housed over 5,500 refugees on just 0.071 km<sup>2</sup> since 1950. More than half its residents are minors, but schools are overcrowded, underfunded, and lack resources to address ongoing trauma from restrictions and violence, especially since October 2023. Many children struggle academically, dropout rates are high, and youth face limited job prospects due to high unemployment and few transferable skills.

**FOUNDED IN  
1968, THE AIDA  
YOUTH CENTRE  
AYC**



supports and advocates for the community, offering sports, arts, and educational programmes to promote wellbeing and social cohesion. This year, Human Aid & Advocacy partnered with AYC to launch a pilot IT programme, providing 30 laptops, a smartboard, and a sponsored technology teacher. The programme equips youth with digital literacy and tech skills, preparing them for education and employment in an increasingly digital world.

# PAGHMAN GIRLS SCHOOL

For over a decade, Paghman Girls School on the outskirts of Kabul has provided education to 160 Afghan girls, including orphans, offering learning resources, academic development, and opportunity. With only two sheltered classrooms and three outdoor classes under trees, it lacks electricity, running water, and adequate facilities, leaving the building unfit for purpose.

Amid a struggling education system and severe funding shortages, many teachers have gone unpaid for almost a year, and the school has survived only through local community support. In a country where 3.7 million children, 60% of them girls, are out of school, female education is critical.

With your support, Human Aid & Advocacy is building a new, fully equipped school for 300 students, aiming to complete construction next year to give girls in Paghman safe access to quality education and the chance for academic empowerment.



# ISLAMIC STUDIES

An Afghan orphanage in the province of Ghazni supports 250 students of Islamic studies. As part of their education, these students study Qur'an, Tafsir, Fiqh, Arabic & Aqidah.

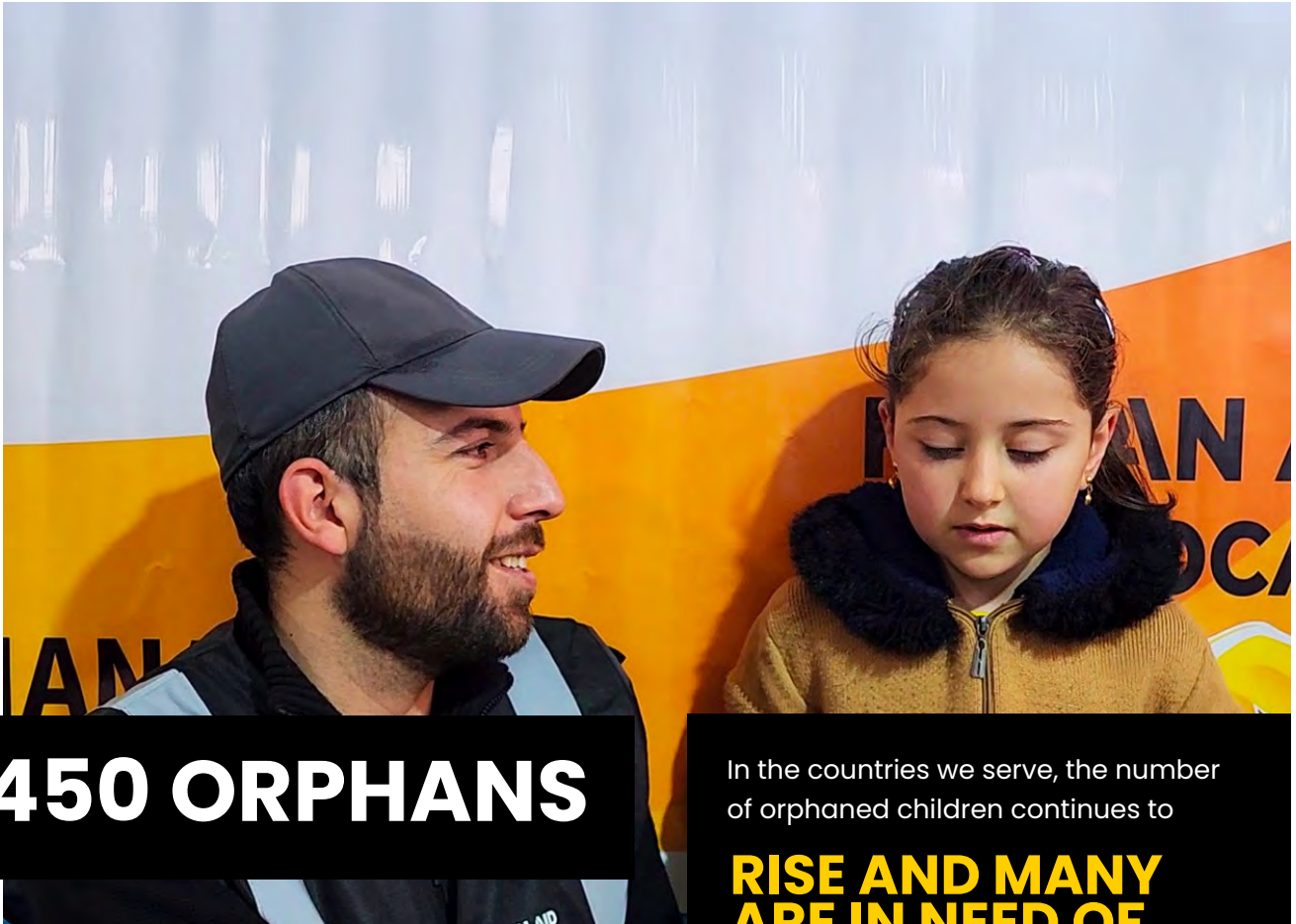
Due to shortages and limits to resources, individual books are shared between multiple students. Human Aid & Advocacy supported the orphans of Ghazni and distributed a variety of Islamic books to the students, ensuring each child has access to the resources they need.

For the beneficiaries, this initiative fosters a supportive educational environment, enhancing their learning capacity, whilst simultaneously promoting independent study and a deeper engagement with education and spiritual growth.



# ORPHAN SPONSORSHIP

Tragically, many survivors grow up having lost family members and friends to conflict. This is the reality for millions of orphaned survivors of war and persecution.



**450 ORPHANS**

In the countries we serve, the number of orphaned children continues to

**RISE AND MANY ARE IN NEED OF HUMANITARIAN ASSISTANCE.**

**OUR ORPHAN SPONSORSHIP PROGRAMMES PROVIDE**



shelter



food

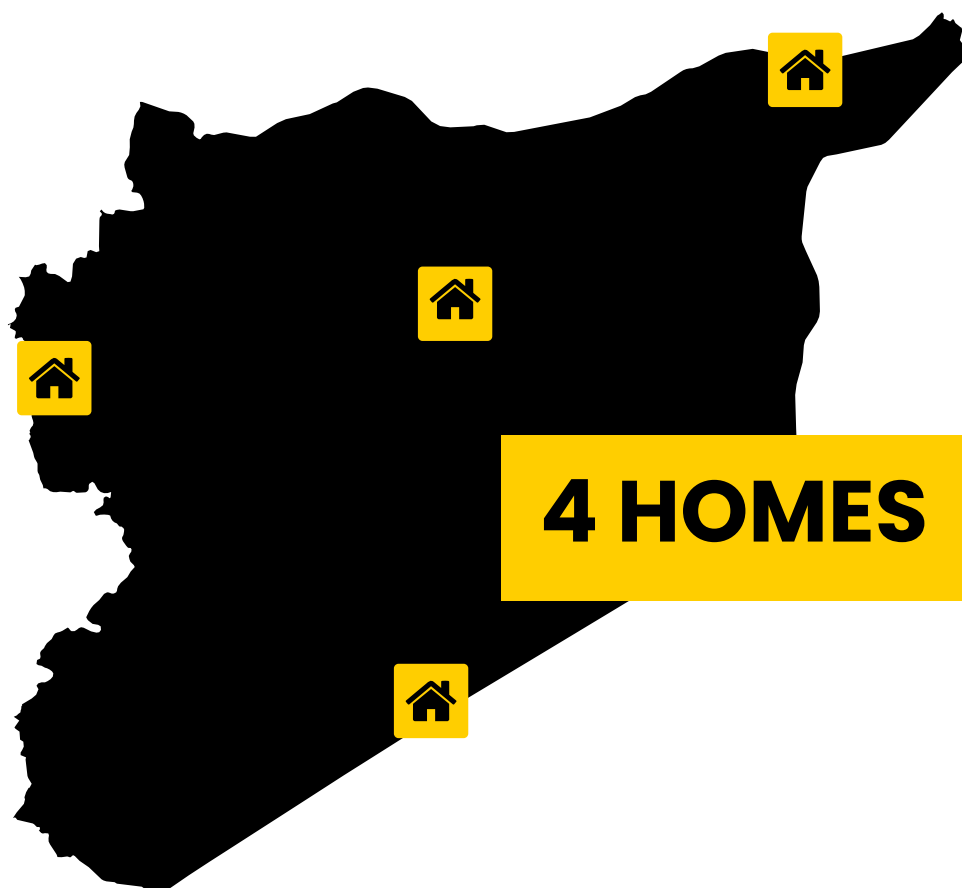


education

**& RECREATIONAL ACTIVITIES TO VULNERABLE ORPHANS IN AFGHANISTAN, PALESTINE & SYRIA.**

# SHELTER & SETTLEMENT

## DAR US SAKEENAH

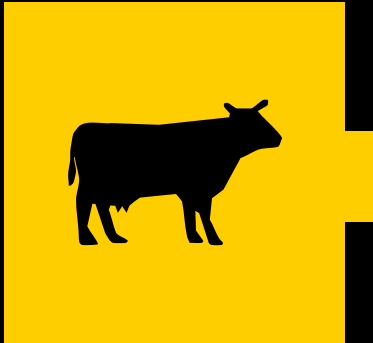


In Syria, 13 years of war and decades of tyranny claimed the lives of hundreds of thousands, reduced cities to rubble and plunged the nation into abject poverty. millions of Syrians were internally displaced and millions more became refugees in neighbouring countries and beyond. As the conflict raged on, so many survivors had no choice but to flee, and many were internally displaced multiple times.

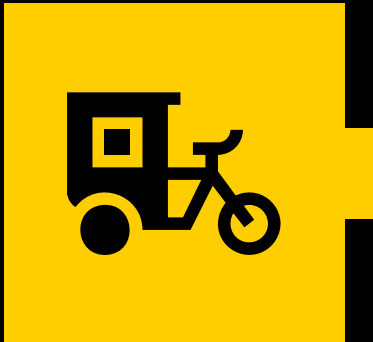
The Dar us Sakeenah housing project was developed to provide newly constructed homes to internally displaced peoples and families affected. Through this initiative, Human Aid & Advocacy built 4 fully furnished homes for survivors this year, providing a stable and secure environment for families to rebuild their lives.

In December 2024, the Syrian people ousted the Assad regime, concluding more than a decade of war and decades of unyielding tyranny. In solidarity with the people of Syria, Human Aid & Advocacy have launched the Rebuild campaign, supporting Syrian survivors as they strive to rebuild.

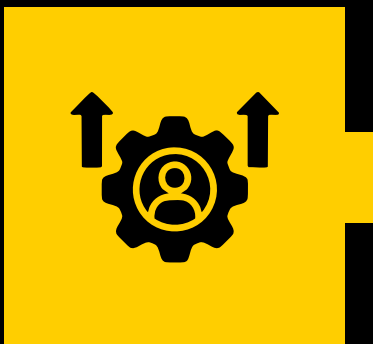
# EMPOWERMENT PROJECTS



**COWS**



**ZARANGS**



**VOCATIONAL  
SKILLS**

# EMPOWERMENT PROJECTS

Around the globe, the rising cost of living is pushing more and more people into poverty. In Afghanistan, as the economic crisis continues, approximately half of the population are living in poverty, and many Afghan households experience persistent unemployment and underemployment amid limited job and business opportunities. Without a stable income, many households struggle to meet their family's basic needs, and



## AROUND 15 MILLION

PEOPLE ARE FACING FOOD INSECURITY.

Against this backdrop, Human Aid & Advocacy developed sustainability-led programmes, designed to empower survivors, supporting them through income-generation projects to help alleviate the economic challenges they face.



These empowerment projects provide survivors with the tools to uplift themselves and support their families sustainably.

# COWS

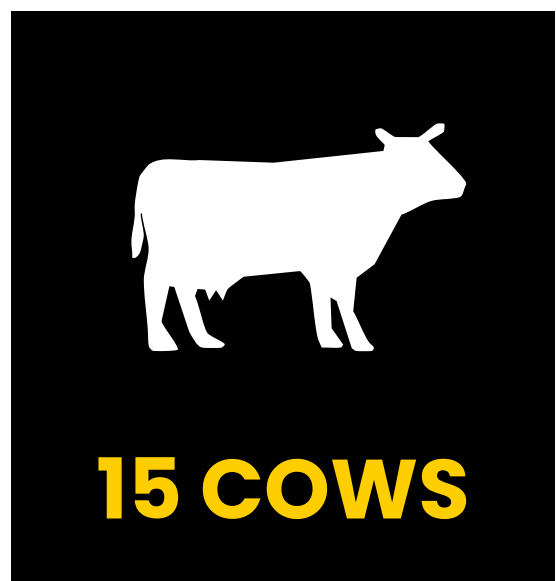
Livestock is the backbone of Afghanistan's rural community, contributing 15% to the country's agricultural GDP. Recent climate shocks and unpredictable natural disasters have left many farmers unable to continue producing and without a livelihood.



Human Aid & Advocacy work closely with local authorities to identify those in need and help grow the farming sector.

The cow distribution project supports farming families, providing them with a cow they can use to generate income, through breeding, milk and dairy production.

This year, we supported 15 families through the project.



# ZARANGS

A popular means of transport, zarangs are motorised carriages used for the transfer of goods and people in Afghanistan. For our survivors it can be a respected means of earning a livelihood, enabling breadwinners to support their families.

We provided family breadwinners with a fully fuelled zarang, supporting families with the tools to become financially independent.



**15 ZARANGS**



## VOCATIONAL SKILLS

In a society where decades of war and occupation has widowed close to 2 million women in Afghanistan, the number of women-led households is significant. For widows, development initiatives are invaluable. The vocational skills programme empowers Afghan women, equipping them with the skills and resources they need to develop a sustainable livelihood and support their families.

The vocational skills programme is implemented in districts across the country. Students are supplied with resources, materials and their very own sewing machine which they can use to start their own businesses, once graduated. This year, Human Aid & Advocacy sponsored:



**590  
STUDENTS**



**6 VOCATIONAL  
SKILLS TEACHERS**

# CONTAINERS

For more than a decade, Human Aid & Advocacy have operated the UK to Syria container programme, sending several aid containers filled with essential aid items to the people of Syria. This year, we organised and successfully delivered 3 containers each filled with 40 pallets of much needed aid to our survivors in Syria.



## 3 AID CONTAINERS

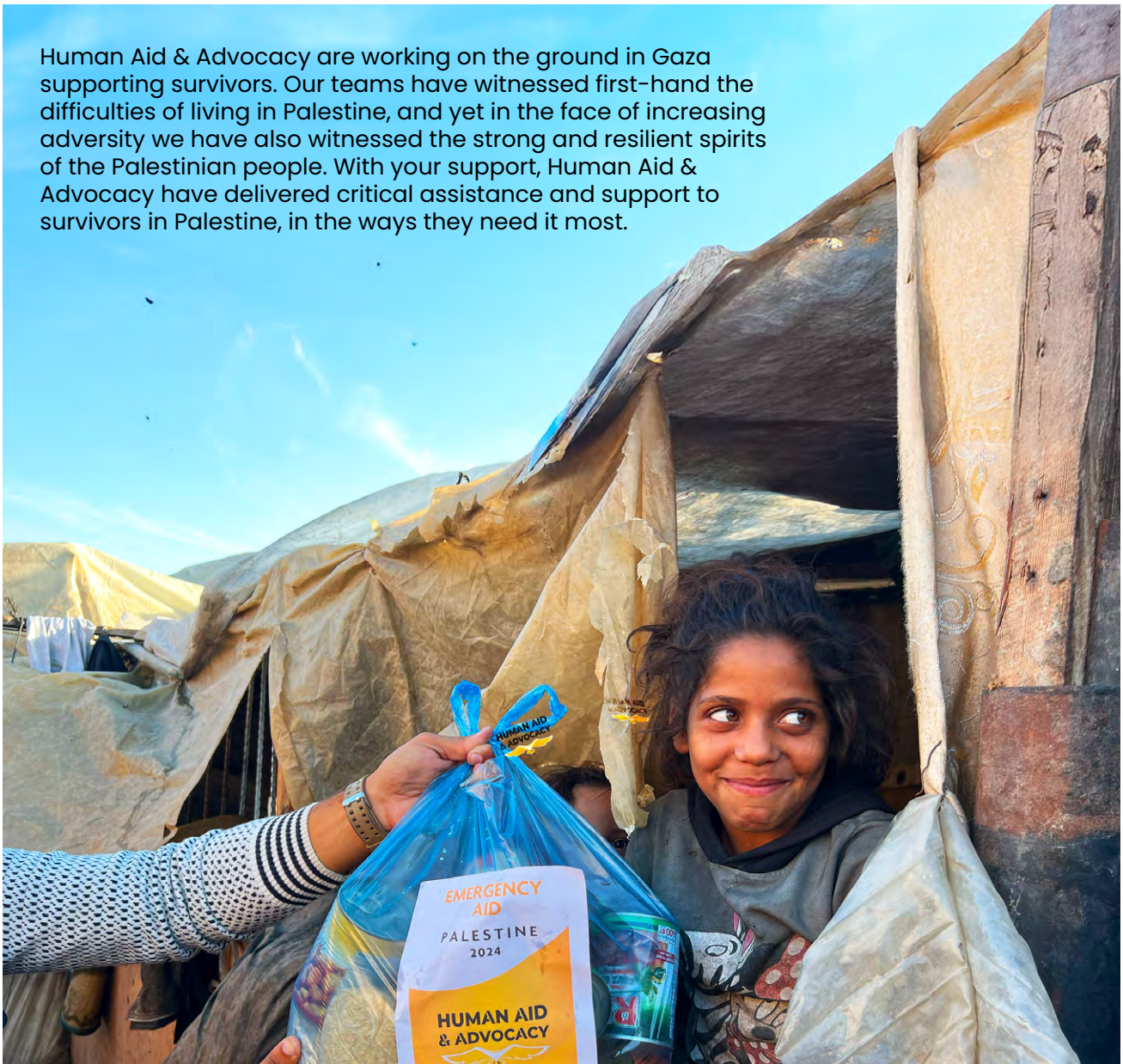


# EMERGENCY RESPONSE

## PALESTINE

For more than a year, Israel has bombarded Gaza with unrelenting attacks, targeting residential buildings, religious and cultural hubs, agricultural sites and medical facilities. At the end of 2024, more than 450 days since Israel began its war against Palestinians in Gaza, daily bombardments, displacement and starvation have affected all of Gaza's 2.3 million population. In the past 15 months, Israel has killed at least 46,000 people and injured more than 100,000. 95% of people in Gaza, approximately 1.9 million, have been internally displaced and 2.2 million Gazans are experiencing an acute food insecurity crisis.

Human Aid & Advocacy are working on the ground in Gaza supporting survivors. Our teams have witnessed first-hand the difficulties of living in Palestine, and yet in the face of increasing adversity we have also witnessed the strong and resilient spirits of the Palestinian people. With your support, Human Aid & Advocacy have delivered critical assistance and support to survivors in Palestine, in the ways they need it most.





**11,989  
FOOD PACKS**



**660 VEGETABLE  
BASKETS**



**10,000 BREAD  
PACKS**



**6,334 FLOUR  
PACKS**



**10,500 IFTAR  
HOT MEALS**



**10 FOOD  
HOTSPICES**



**39 WATER  
TANKERS**



**2 WATER  
DESALINATION  
PLANTS**



**2,900 HYGIENE  
KITS**



**2,541 BABY  
MILK PACKS**



**2,000 BABY  
MILK & NAPPY  
PACKS**



6 Psychosocial  
Support Activity  
**SESSIONS FOR  
CHILDREN**



**2 MOBILE  
MEDICAL CLINICS**



**1 SPECIALISED  
MEDICAL CLINIC**



**100 DOCTORS  
& NURSES  
SALARIES**



**200 FIRST  
AID KITS**



**100 SHELTER  
TENTS**



**1 PRAYER  
PLACE MASJID  
CONSTRUCTION**



**500 CHILDREN'S  
CLOTHING  
DISTRIBUTIONS**



**100 ORPHAN  
SPONSORSHIPS**



**1,600 ZAKAH  
PACKS**

# LEBANON

In September 2024, after nearly a year of relentless bombardment on Gaza, Israel escalated its onslaught over Lebanon's southern border. On September 23rd 2024, Lebanon witnessed its single deadliest day in 34 years, as Israeli strikes killed at least 558 people and wounded 1,645, including many women, children and aid workers.

After almost 2 months of attacks, thousands of Lebanese people have been killed. Hundreds of thousands have been displaced as a result of Israeli military action and billions of pounds worth of damages committed to housing, agricultural and civilian infrastructure, including hospitals and places of worship.



**300 EMERGENCY FOOD PACKS**

Human Aid & Advocacy distributed 300 emergency packs, supporting survivors in Lebanon with much needed food aid.

# YEMEN

In August 2024, unprecedented heavy rains caused catastrophic flooding in Yemen. The floods devastated most districts of the Taiz Governorate, displacing thousands of families, damaging homes, disrupting access to shelter, clean water, food and medical care. The effects of the flood exacerbated the existing humanitarian crisis in Yemen, deepening the jeopardy faced by vulnerable communities.

In response, Human Aid & Advocacy provided urgent assistance to hundreds of displaced families in the Adabbat camp, offering temporary shelters, essential non-food items, and emergency food rations. Through water purification and hygiene interventions, we restored clean water access for 7,400 people in the camp and deployed mobile health outreach clinics, providing much needed medical care to affected Yemeni survivors.



**100 EMERGENCY  
FOOD PACKS**



**100 HYGIENE  
KITS**



**200 READY TO  
EAT MEALS**



**7 WATER  
TANKS**



**15 DAILY WATER  
TANKER TRUCKS**



**2 MOBILE  
HEALTH CLINICS**

# AFGHANISTAN

In May 2024, flash floods in northern Afghanistan's Baghlan province devastated the Borka district, killing 400 people and destroying over 10,000 homes. Thousands were left without shelter, food, or basic essentials, while sanctions and international restrictions hampered the government's ability to respond. Human Aid & Advocacy provided flood survivors with emergency food and non-food packs to help meet urgent needs.



Just two months later, further flooding and windstorms struck central and eastern Afghanistan, with Nangarhar province among the hardest hit—hundreds lost their lives, homes were destroyed, and damaged infrastructure deepened food insecurity. We responded by delivering emergency family food packs to 200 affected households in Nangarhar.

**156 BAGHLAN  
EMERGENCY PACKS**

**200 NANGARHAR  
EMERGENCY FOOD  
PACKS**

# SYRIA

In response to the fall of the Assad regime and the return of displaced Syrians to their homes, Human Aid & Advocacy provided critical support to affected communities in Aleppo. We distributed fresh bread to vulnerable families, the elderly, and those living in poverty, addressing urgent food insecurity amid widespread civilian displacement.



**THIS PROJECT  
DIRECTLY SUPPORTED  
1,138 HOUSEHOLDS,**

helping families rebuild their lives and meet basic nutritional needs during a period of significant upheaval.



# ZAKAH

One of the five pillars of Islam, Zakah is a fundamental obligation performed by all eligible Muslims. As the giver of Zakah, the act of giving purifies one's wealth and soul. For the communities your donations support, Zakah is a succour used to support and empower some of the most disadvantaged around the world.

At Human Aid & Advocacy, all of our Zakah eligible projects are conducted in accordance with Islamic Guidelines, as advised by the Islamic Finance Advisory (IFA), a subsidiary of the Islamic Council, and the independent Islamic Scholars Board (ISB). Your Zakah donations are handled with the greatest of care to ensure they reach eligible beneficiaries quickly and securely, supporting those in need.



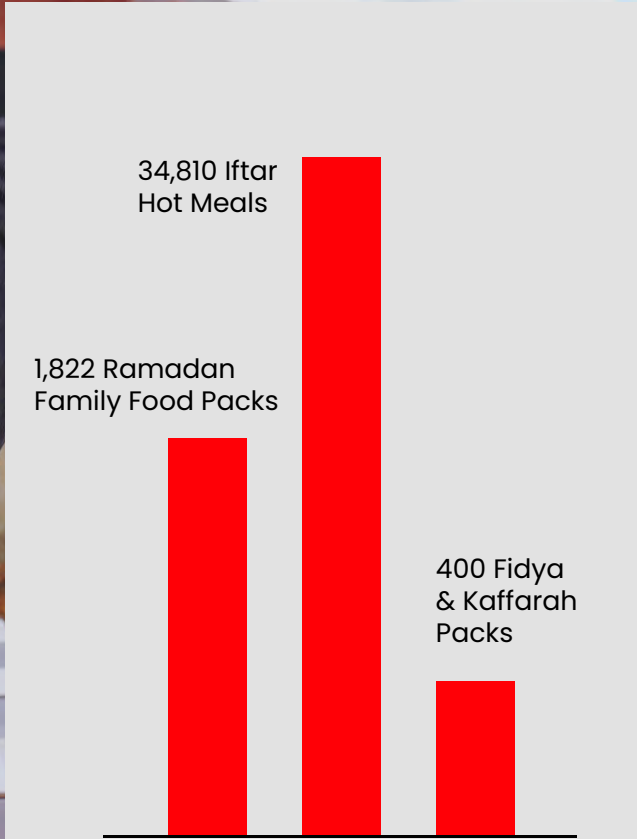
**3,225  
FAMILIES**

# RAMADAN

During the blessed month of Ramadan, billions of Muslims worldwide observe practices of fasting, charitable giving and increased prayer. Accessing nourishing and consistent meals is vital to the health and wellbeing of our survivors, even more so after a full day of fasting.

This year, we continued our Ramadan Kitchen programme in Afghanistan, Syria & Yemen, and in areas of Gaza, cooking hot, fresh and fulfilling Iftar meals for survivors to break their fasts with throughout the month of Ramadan.

We distributed Ramadan food packs and Fidya & Kaffarah food donations to survivors, supporting families with nutritious, locally sourced food, helping to alleviate some of the hardships of food insecurity experienced by our survivors and uphold their dignity.



# EID



Twice a year, Muslims worldwide celebrate Eid. A time of joy and remembrance, Eid is one of the few respites our survivors look forward to. Your donations have helped some of the most disadvantaged communities to experience the joys of Eid, bringing smiles to the faces of our survivors.



**202 ORPHAN EID GIFTS**



**2 EID PARTY DAYS**



**725 ZAKAT UL FITR PACKS**

# QURBANI

In some areas around the world, fresh meat is considered a luxury item and for many survivors, Qurbani may be the only time of year they are able experience this.

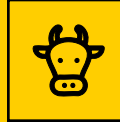
During the month of Dhul-Hijjah, Muslims celebrate Eid-al-Adha, marking the completion of the Hajj pilgrimage. Muslims around the world carry out the sunnah (practice) of sacrificing an animal and distributing the meat to the poor and vulnerable.

This year, Human Aid & Advocacy delivered your Qurbani to survivors in Afghanistan, Lebanon, Mali, West Bank, Gaza, Somalia, Yemen, and to Rohingya & Uyghur refugees,

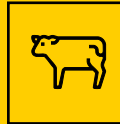
**SUPPORTING 4,597  
HOUSEHOLDS  
WITH QURBANI MEAT.**



**169 SMALL  
ANIMALS GOATS  
& SHEEP**



**47 LARGE  
ANIMALS COWS**



**136 SHARES OF A  
LARGE ANIMAL**



**4,597  
HOUSEHOLDS**



# WINTER

For many survivors, the winter period only exacerbates their hardships, intensifying their basic needs. In some areas, temperatures drop to below freezing, leading to increased mortality amongst some of the most vulnerable communities.

**THIS WINTER PERIOD, HUMAN AID & ADVOCACY SUPPORTED FAMILIES WITH SEASONAL ASSISTANCE, DISTRIBUTING WINTER PACKS TO THOSE MOST VULNERABLE**



# ADVOCACY

Human Aid & Advocacy (HAA) strengthened community leadership and awareness through initiatives like



## Through the **MUSLIM STUDENTS FOR PALESTINE**

coalition, HAA empowered students nationwide, providing resources, guidance, and a platform to share best practices, culminating in a full-day **Student Palestine Conference** with workshops and expert talks.



## **IMAMS AND SCHOLARS UNITE FOR PALESTINE**

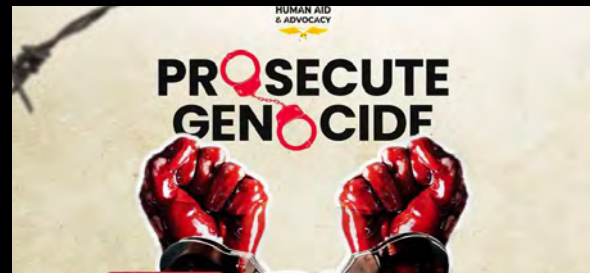
which brought together over 20 imams and 10 mosques, reaching more than 300 attendees with advocacy training.

**HAA led high-impact campaigns to raise public awareness and demand accountability.**



## **THE 'NO TO GENOCIDE'** campaign displayed striking billboards in five major UK cities, mobilizing over **2,000 PARTICIPANTS TO PETITION POLICYMAKERS**

over the UK's complicity in Gaza.



## **The 'Prosecute Genocide'** campaign highlighted the role of UK nationals in the Israeli Offence Forces, **USING DIGITAL AD-VANS AND TARGETED PETITIONS**

to push for investigations and justice.

To expand reach and impact, HAA launched WhatsApp and Telegram channels providing real-time updates and analyses, while securing coverage in major independent media outlets including TRT, Middle East Eye, Memo, Islam21c, 5Pillars, and Press TV.

HAA also strengthened ties with

## **THE ROHINGYA COMMUNITY UK,**

laying the foundation for a dedicated advocacy campaign in 2026. These efforts demonstrate HAA's commitment to amplifying marginalized voices and driving meaningful action on pressing human rights issues.

# TRUSTEES FINANCIAL REVIEW

In the face of worsening global humanitarian crises, our donor base has expanded significantly and shown extraordinary solidarity. This growth in support has allowed us to meet urgent needs across Palestine, but also to respond effectively to urgent needs in Syria, Lebanon, and other countries where we operate.

This year, the charity  
achieved a surplus of

**£859,745**

compared to

**£150,542**

last year.

This was brought about by a surge in collections in the midst of several crises, particularly Israel's onslaught into Lebanon, the increasing prices of commodities in Gaza, and the need for support to help Syrians returning to their homes.



**THE CHARITY HAD  
£169,709 IN FREE  
RESERVES,**

which will help ensure continued  
delivery of projects in the  
year ahead.



**BY THE END OF THE YEAR, THE  
CHARITY'S TOTAL RESERVES  
STOOD AT £1,368,758 WITH  
£1,150,630**

being restricted funds dedicated  
mainly to ongoing projects supporting  
beneficiaries across Syria and Afghanistan.

Human Aid & Advocacy is committed to strengthening both resilience and adaptability in our crisis response, ensuring that we can sustain ongoing projects even when donor attention shifts toward emergencies. A key strength is our freedom from major financial liabilities, such as loans or heavily pledged income, allowing us to safeguard our long-term stability and sustainability.

Human Aid & Advocacy is focused on building resilience and agility, ensuring we can keep vital projects running even during shifting emergencies. With no major debts or financial commitments, we are well-positioned to remain sustainable and respond where we're needed most.

Human Aid & Advocacy's focus on sustainability means that we aim to keep vital projects running even during shifting emergencies, which requires us to be focused on building resilience and agility



# RISKS AND UNCERTAINTIES

Operating in high-risk regions demands careful planning, so we continue to carry out thorough research and due diligence before launching overseas partnerships or projects. To strengthen our sustainability, we are exploring a waqf model, refining our marketing for areas with rapidly changing needs, such as Gaza, to give us greater flexibility with funds and better manage steep rises in supply costs.

# RESPONSIBILITIES

The trustees, who also serve as directors under company law, are responsible for preparing the Trustees' Annual Report, including the Strategic Report and financial statements, in accordance with applicable laws and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Under company law, trustees are required to produce financial statements for each financial year that provide a true and fair view of the charitable company's financial position, as well as its incoming resources and their application, including income and expenditure for that period. When preparing these financial statements, the trustees must:

- SELECT SUITABLE ACCOUNTING POLICIES AND THEN APPLY THEM CONSISTENTLY;
- OBSERVE THE METHODS AND PRINCIPLES IN THE CHARITIES SORP 2015 (FRS102);
- 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;
- AND PREPARE THE FINANCIAL STATEMENTS ON THE GOING CONCERN BASIS UNLESS IT IS NOT APPROPRIATE TO ASSUME THAT THE CHARITABLE COMPANY WILL CONTINUE IN OPERATION.
- SELECT AND CONSISTENTLY APPLY APPROPRIATE ACCOUNTING POLICIES;
- MAKE REASONABLE AND PRUDENT JUDGMENTS AND ESTIMATES;
- CONFIRM THAT RELEVANT ACCOUNTING STANDARDS HAVE BEEN FOLLOWED, WITH ANY SIGNIFICANT DEPARTURES EXPLAINED AND DISCLOSED IN THE FINANCIAL STATEMENTS
- PREPARE THE FINANCIAL STATEMENTS ON A GOING CONCERN BASIS, UNLESS IT IS INAPPROPRIATE TO ASSUME THE CHARITY WILL CONTINUE ITS OPERATIONS.

**THE BOARD OF TRUSTEES IS RESPONSIBLE FOR MAINTAINING ADEQUATE ACCOUNTING RECORDS THAT ACCURATELY REFLECT THE CHARITABLE COMPANY'S FINANCIAL POSITION AT ANY GIVEN TIME, ENSURING COMPLIANCE WITH THE COMPANIES ACT 2006. THEY ARE ALSO TASKED WITH SAFEGUARDING THE COMPANY'S ASSETS AND TAKING REASONABLE STEPS TO PREVENT AND DETECT FRAUD OR OTHER IRREGULARITIES.**

EACH TRUSTEE/DIRECTOR AT THE TIME OF THIS REPORT'S APPROVAL CONFIRMS THAT:

- THERE IS NO RELEVANT AUDIT INFORMATION OF WHICH THE COMPANY'S AUDITORS ARE UNAWARE; AND
- THEY HAVE TAKEN ALL NECESSARY STEPS TO BE INFORMED OF ANY RELEVANT AUDIT INFORMATION AND TO ENSURE THAT THE AUDITORS ARE AWARE OF IT.

THE TRUSTEES' ANNUAL REPORT AND STRATEGIC REPORT WERE APPROVED BY THE BOARD OF TRUSTEES, ACTING IN THEIR CAPACITY AS COMPANY DIRECTORS, ON 15TH OF SEPTEMBER 2024, AND SIGNED ON THEIR BEHALF BY:

ZEESHAN SIDDIQUI



# INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND TRUSTEES OF HUMAN AID & ADVOCACY

## OPINIONS

We have audited the financial statements of Human Aid & Advocacy Ltd for the year ended 31st December 2024, which comprise the statement of financial activities, the Statement of Financial Position, the statement of cash flows, and the related Notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **CONCLUSIONS RELATING TO GOING CONCERN**

We have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

We sought clarity on the Company's cashflow and projected deliverables to help conclude on this. We have not identified any material uncertainties relating to events or conditions that cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## **OTHER INFORMATION**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, including the Strategic Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Trustees Annual Report, including the Strategic Report, has been prepared in accordance with applicable legal requirements.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and the Trustees Annual Report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

As part of our planning process:

- We enquired of management and staff the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there were any known instances of suspected or alleged fraud
- We obtained an understanding of the various legal and regulatory frameworks under which the charity operates, and made the necessary enquiries of management to understand if there were any major areas of non-compliance
- We considered incentives and opportunities that exist within the charity, including management bias, to present the potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly

To address the risk of fraud through management bias and override of controls, we:

- Tested revenue and expenditure to determine if the entities activities were aligned with its charitable objectives, as well as to detect any unusual relationships
- Made assessments on whether any judgements and assumptions in accounting estimates, or within charitable projects, were indicative of potential bias

## USE OF OUR REPORT

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Acts 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as body, for our audit work, for this report, or for the opinion we have formed.



Mr Nur Ahmed Chowdhury FCCA (Senior Statutory Auditor)  
For and on behalf of Abacus Partners (Ldn) LLP  
Statutory Auditor  
Unit A, Abbots Wharf  
93 Stainsby Road  
London E14 6JL  
Date: 5th October 2025

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 December 2024

	Notes	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>INCOME AND EXPENDITURE</b>					
<b>INCOMING RESOURCES</b>					
Charitable Activity Income	5	592,341	3,908,569	4,500,910	2,249,641
Other income	6	489,690	-	489,690	269,673
<b>Total Income</b>		<b>1,082,031</b>	<b>3,908,569</b>	<b>4,990,600</b>	<b>2,519,314</b>
<b>RESOURCES EXPENDED</b>					
Fundraising Costs	7	456,863	15,332	472,195	224,718
Charitable Activity Costs	8	13,376	3,312,621	3,325,997	2,018,181
Governance and Support Costs	9	298,128	34,535	332,663	125,873
<b>Total Resources Expended</b>		<b>768,367</b>	<b>3,362,488</b>	<b>4,130,855</b>	<b>2,368,772</b>
<b>NET INCOME /DEFICIT FOR THE YEAR</b>		<b>313,664</b>	<b>546,081</b>	<b>859,745</b>	<b>150,542</b>
Fund Movement	17	(138,852)	138,852	-	-
<b>Funds as at 1 Jan 2024</b>		<b>43,317</b>	<b>465,697</b>	<b>509,014</b>	<b>358,472</b>
<b>Funds as at 31 December 2024</b>	17	<b>218,129</b>	<b>1,150,630</b>	<b>1,368,759</b>	<b>509,014</b>

All the activities of the charitable company are from continuing operations.

The notes on pages 48 to 49 form part of these financial statements

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2024

	Notes	£	Total 2024 £	Total 2023 £
<b>FIXED ASSETS:</b>				
Tangible Assets	12		48,419	39,571
<b>Current Assets:</b>				
Inventory		36,201	10,140	
Debtors & Prepayments	13	10,500	31,500	
Cash at Bank and in hand		1,281,541	605,536	
		1,328,242	647,176	
<b>Creditors:</b>				
Amount falling due within one year	14	7,901	177,732	
<b>Net Current Assets</b>			1,320,341	469,444
<b>Total Net Assets</b>			1,368,759	509,014
<b>Funds</b>				
Unrestricted funds	17		218,129	43,317
Restricted Funds	17		1,150,630	465,697
<b>Total Funds</b>			1,368,759	509,014

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 29 September 2025, and are signed on behalf of the board by:

Dr. Zeeshan Siddiqui  
(Chair)



Mamoon Al-Hassan  
(Trustee)



**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**CASHFLOW STATEMENT**  
**FOR THE YEAR ENDED 31 December 2024**

		2024		2023
	£	£	£	£
<b>Cash Outflow from Operating Activities</b>				
Operating Profit	859,745		150,542	
Depreciation	7,652		6,666	
Finance Costs				
(Gain)/Loss on fixed asset disposal				
<b>Operating Profit Before Working Capital Charges</b>	867,397		157,208	
(Increase)/Decrease in Debtors	21,000		157,500	
(Increase)/Decrease in Inventory	(26,241)		(10,140)	
Increase/(Decrease) in Creditors	(169,831)		113,097	
<b>Cash from Operations</b>	692,325		417,665	
Finance Cost Paid				
<b>Net Cash Generated from Operations</b>		692,325		417,665
<b>Cash Outflow from Investment Activities</b>				
Purchase of Tangible Fixed Assets	(16,320)			
Fixed assets disposal				
<b>Net Cash inflow/outflow from investment Activities</b>		(16,320)		
<b>Cash Outflow from Financing Activities</b>				
Capital grants				
Increase/(Decrease) of Long Term Loans				
<b>Net Increase/(decrease) in Cash and Cash Equivalent</b>		676,005		417,665
Opening Cash and Cash Equivalents		605,536		187,871
Closing Cash and Cash Equivalents		1,281,541		605,536
<b>Reconciliation:</b>				
Cash at bank and in hand		1,281,541		605,536
		1,281,541		605,536

The entity has no debt, See Note 23.

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**FOR THE YEAR ENDED 31 December 2024**

**1 General information**

Human Aid & Advocacy is a registered charity, and a company limited by Guarantee, registered in England & Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company's charity information page on these financial statements.

**2 Accounting convention**

The charitable company is a public benefit entity as defined by FRS 102, and the financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- Charities SORP FRS 102, and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, and are prepared in pound sterling which is the functional currency of the charity.

**3 Accounting Policies**

**3.1 Going concern**

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements. Total funds have increased year-on-year following a successful fundraising period during Ramadan 2024, and the Trust has sufficient reserves to continue operating with the current level of staff and resources.

**3.3 Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt, and trading income is recognised at the point of sale of goods.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

**3.4 Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The charity uses foreign partners to help execute some projects abroad.

Expenditure on trading activities relates to the costs of goods sold.

**3.5 Allocation and apportionment of costs**

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities. IT costs, printing and postage, utilities, and general travel expenditure which are not directly attributable to projects, are apportioned between charitable and support costs by a ratio of (3:1).

**3.6 Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**3.7 Tangible fixed assets and depreciation**

Fixed assets for the charity use are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	20% on cost.
Furniture, Fixture and Equipment	20% on cost.
Short Leasehold Asset	Amortised over term of lease

**3.8 Funds:**

Unrestricted funds comprise the accumulated surplus or deficit in income and expenditure accounts, and are available for use at the discretion of Trustees, to further the general objectives of the entity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. No funds are set aside as designated.

Restricted funds are used in accordance with specific restrictions imposed by funders, or grantmakers. The cost of raising and administering such funds are charged against the specific fund. Current restricted funds of the entity are set out in Note 11.

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE )**  
**Notes to the financial statements**  
**FOR THE YEAR ENDED 31 December 2024**

**4 Incoming Resources**

Incoming resources are attributable to the principal activities of the charity.

**INCOME SUMMARY**

<b>5 CHARITABLE ACTIVITIES INCOME:</b>	Unrestricted	Restricted	<b>2024</b>	<b>2023</b>
	£	£	£	£
General Donations	592,341		592,341	269,331
Gaza Collection		2,647,447	2,647,447	747,533
Bangladesh Collection		5,751	5,751	-
Qurbani Collection		55,135	55,135	55,791
Zakaat and Fitra		312,048	312,048	242,589
Syria Collection		196,154	196,154	423,147
Burma Project		26,195	26,195	38,945
Yemen Collection		51,437	51,437	21,662
Iftar Collection		61,051	61,051	17,524
Africa Collections		1,443	1,443	4,766
Lebanon Collection		8,748	8,748	2,777
Uyghur Collection		1,536	1,536	12,041
Afghanistan Collection		493,334	493,334	390,006
Winter Collection		31,076	31,076	23,529
Advocacy		17,214	17,214	
	<u>592,341</u>	<u>3,908,569</u>	<u>4,500,910</u>	<u>2,249,641</u>
<b>6 OTHER INCOME:</b>				
Gift Aid from HMRC	489,624		489,624	269,673
Bank profit	66		66	-
	<u>489,690</u>	<u>-</u>	<u>489,690</u>	<u>269,673</u>
<b>Total Income</b>	<u><u>1,082,031</u></u>	<u><u>3,908,569</u></u>	<u><u>4,990,600</u></u>	<u><u>2,519,314</u></u>

**HUMAN AID & ADVOCACY**  
( A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
FOR THE YEAR ENDED 31 December 2024

**EXPENSES SUMMARY**

7	FUNDRAISING COST:	Unrestricted	Restricted	2024		2023
		£	£	£	£	£
	Fundraising events	202,464		202,464		63,504
	Consultancy	55,161		55,161		103,144
	Fundraising staff	61,327	15,332	76,659		55,729
	Digital marketing	129,961		129,961		
	Call centre fees	7,950		7,950		2,341
		<u>456,863</u>	<u>15,332</u>	<u>472,195</u>		<u>224,718</u>
8	CHARITABLE ACTIVITIES COST:	Unrestricted	Restricted	2024		2023
		£	£	£	£	£
	Salaries and Employer costs		125,848	125,848		165,501
	Staff Training	2,713		2,713		4,289
	Gaza Project		1,781,178	1,781,178		383,998
	Bangladesh Project			-		-
	Qurbani Project		55,135	55,135		106,975
	Zakat and Fitr		256,472	256,472		154,511
	Syria Project		324,707	324,707		445,474
	Burma Project		1,282	1,282		11,831
	Iftar Project		19,168	19,168		4,200
	Yemen Project		41,083	41,083		13,500
	Lebanon Project		6,956	6,956		478
	Uyghur Project			-		454
	Afghanistan Project		518,063	518,063		641,092
	Africa Project		20,584	20,584		12,552
	Winter Project		46,182	46,182		2,063
	Advocacy		115,963	115,963		
	Volunteer expenses	1,043		1,043		2,886
	IT Support and Maintenance			-		1,334
	Repairs & Maintenance	9,486		9,486		6,912
	Publicity and Marketing			-		51,913
	Telephone/Internet			-		6,063
	Printing/Postage/Stationery			-		2,072
	Credit Card and Platform Charges	134		134		84
		<u>13,376</u>	<u>3,312,621</u>	<u>3,325,997</u>		<u>2,018,181</u>
9	GOVERNANCE AND SUPPORT COST:	Unrestricted	Restricted	2024		2023
		£	£	£	£	£
	<b>Support Costs:</b>					
	Salaries and Employer costs	138,142	34,535	172,677		44,134
	Rent, Rates and Service Charges	46,023		46,023		30,595
	IT Support and Maintenance	3,443		3,443		445
	Printing/Postage/Stationery	1,184		1,184		1,963
	Telephone/Internet and Utilities	9,755		9,755		2,021
	Travel Expenses	7,697		7,697		6,013
	Legal & Professional fees	11,987		11,987		3,600
	Subscriptions	9,258		9,258		11,590
	Sundry expenses	9,041		9,041		-
	Depreciation	7,652		7,652		6,666
		<u>244,182</u>	<u>34,535</u>	<u>278,717</u>		<u>107,026</u>
	<b>Governance Cost:</b>					
	Salaries and Employer costs	30,432		30,432		11,033
	Late payment charges - PAYE	14,155		14,155		
	Insurance	713		713		495
	Meetings	1,446		1,446		119
	Bookkeeping and Accountancy	3,600		3,600		3,600
	Audit Fees	3,600		3,600		3,600
		<u>53,946</u>	<u>-</u>	<u>53,946</u>		<u>18,847</u>
		<u>298,128</u>	<u>34,535</u>	<u>332,663</u>		<u>125,873</u>
	<b>Total Expenses</b>	<b><u>768,367</u></b>	<b><u>3,362,488</u></b>	<b><u>4,130,855</u></b>		<b><u>2,368,772</u></b>

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
FOR THE YEAR ENDED 31 December 2024

**10 ANALYSIS OF NET ASSETS BETWEEN FUNDS :**

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	48,419		48,419
Current assets	177,611	1,150,630	1,328,241
Current liabilities	(7,901)		(7,901)
<b>Total Net assets</b>	<b>218,129</b>	<b>1,150,630</b>	<b>1,368,759</b>

**11 RESTRICTED FUND MOVEMENT :**

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Syria Project	170,194	196,154	324,707		41,641
Gaza Project	165,968	2,647,447	1,907,026		906,389
Bangladesh Project	562	5,751			6,313
Qurbani Project	-	55,135	55,135		0
Zakat and Fitr Project	74,838	312,048	306,339		80,547
Burma Project	12,344	26,195	1,282		37,257
Yemen Project	2,175	51,437	41,083		12,529
Iftar Projects	9,820	61,051	19,168		51,703
Africa Projects	38	1,443	20,584	19,103	0
Lebanon Project	1,744	8,748	6,956		3,536
Uyghur Project	9,179	1,536	-		10,715
Afghanistan Project	3,729	493,334	518,063	21,000	0
Winter Project	15,106	31,076	46,182		0
Advocacy	-	17,214	115,963	98,749	0
	<b>465,697</b>	<b>3,908,569</b>	<b>3,362,488</b>	<b>138,852</b>	<b>1,150,630</b>

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
FOR THE YEAR ENDED 31 December 2024

12 TANGIBLE FIXED ASSETS:	Motor vehicles	Furniture & Equipment	Short leasehold	Total
	£	£	£	£
Cost B/Fwd.	15,679	50,394	44,790	110,863
Additions			16,320	16,320
Disposals				
	<u>15,679</u>	<u>50,394</u>	<u>61,110</u>	<u>127,183</u>
Depreciation:				
Charges B/Fwd.	15,679	46,655	8,958	71,293
Charge for the year		1,361	6,111	7,472
Dep Elim on Disposal				0
	<u>15,679</u>	<u>48,016</u>	<u>15,069</u>	<u>78,765</u>
Net Book Value				
31-Dec-24	<u>0</u>	<u>2,378</u>	<u>46,041</u>	<u>48,419</u>
31-Dec-23	<u>0</u>	<u>3,739</u>	<u>35,832</u>	<u>39,571</u>

13 DEBTORS & PREPAYMENTS:	2024	2023
	£	£
Prepaid expenditure		21,000
Rent deposits	10,500	10,500
	<u>10,500</u>	<u>31,500</u>

14 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accruals	7,200	125,280
PAYE and tax liabilities		50,213
Pension and wages creditors	701	2,239
	<u>7,901</u>	<u>177,732</u>

15 AUDITORS' REMUNERATION	2024	2023
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	4,000	3,600
Fees Payable to the charity's auditor for non-audit services	3,200	3,600

**HUMAN AID & ADVOCACY**  
( A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
FOR THE YEAR ENDED 31 December 2024

16 STAFF EMOLUMENTS:	2024	2023
	£	£
Total wages and salaries	375,051	254,262
Employer's NIC and Pensions	30,565	17,795
	<u>405,616</u>	<u>272,058</u>
Direct Charitable	125,848	241,641
Others	279,768	30,417
	<u>405,616</u>	<u>272,058</u>
Avg No of employees: Admin	2	1
Avg No of employees: Direct	13	12
	<u>15</u>	<u>13</u>
Employees paid in excess of £60,000 during the current year and previous year	None	None
Key management personnel were remunerated £96,284 during the year (2023: £56,297)		

17 MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 Jan 2023	3,745	39,571	43,316	465,697	509,013
Current year	313,664		313,664	546,081	859,745
Current year transfer	(147,700)	8,848	(138,852)	138,852	-
As at 31 December 2024	<u>169,709</u>	<u>48,419</u>	<u>218,129</u>	<u>1,150,630</u>	<u>1,368,758</u>

As at 31 December 2024 designated funds of £48,419 of funds were required to match the net cost of fixed assets. There were free reserves of £169,709 (Dec 2023: £3,745) unrestricted reserves for future operation of the charity. It is the aim of the Trustees to build on these reserves in future so that they can support 6 months worth of operating activities.

**18 TAXATION**

As a registered charity, the entity is exempt from Taxation.

**19 RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES**

Trustees were received no reimbursements during the year (Dec 2023 : nil). There were no related party transactions to report during the year.

**20 CONTINGENT ASSETS AND LIABILITIES**

There were no contingent assets or liabilities in the year.

**21 VOLUNTEERS**

During the year the charitable company benefited from unpaid work performed by volunteers. The company refers to Fundraising guidelines as set out by the Fundraising Regulator for collections. Street collections were only conducted once licences were obtained from the Metropolitan Police.

**22 FINANCIAL COMMITMENTS**

As at 31st December 2024, Human Aid & Advocacy had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2024 £	2023 £
Under one year	42,000	42,000
Between 2-5 years	-	-
More than 5 years	-	-

**23 ANALYSIS OF CHANGES IN NET DEBT**

	At start of year £	Cash flows £	Acq/disp of subsidiaries £	New finance leases £	Fair value movements £	Forex movements £	Other non- cash changes £	At end of year £
Cash	187,871	676,005	-	-	-	-	-	1,281,541
Overdrafts	-	-	-	-	-	-	-	-
Total cash	<u>187,871</u>	<u>676,005</u>						<u>1,281,541</u>
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
Total borrowings								
<b>TOTAL</b>	<u>187,871</u>	<u>676,005</u>						<u>1,281,541</u>

**24 GRANT MAKING**

The entity does not actively raise funds for other charities to deliver projects. However, it works with partners where it is more practical or strategically more cost-effective to deliver aid. During the financial year, the entity transferred £24,500 to His Church (Charity Reg : 1097667), and Global One (Charity Reg : 1158310).

**HUMAN AID  
& ADVOCACY**



3 Coke Street, London, E1 1ER

[info@human-aid.org](mailto:info@human-aid.org) | [human-aid.org](http://human-aid.org) | 020 3875 0563

CHARITY REG NO: 1138111

COMPANY NO: 07227412

**Human Aid & Advocacy**

England & Wales - Charity number 1138111

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# Accounts

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**HUMAN AID  
& ADVOCACY**



# **ANNUAL REPORT**

**MARCH – DECEMBER 2023**

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# LETTER FROM THE CHAIR



In the Name of Allah, the Most Beneficent, the Most Merciful,  
Assalamu Alaikoum (Peace be upon you),

Since our establishment, Human Aid & Advocacy has been driven by a profound commitment to justice and the empowerment of those who have survived war and persecution. With our Advocacy department now fully functional, we have utilized social media and news platforms to increase awareness and be a voice for the different communities we work with.

As Israel's genocidal actions against the people of Palestine intensified post-October, we stood at the forefront of advocacy, raising awareness and championing the cause. We wrote articles for online news publications, created infographics, and provided real-time updates on the situation to raise global awareness about the plight of Palestinians. Our on-the-ground efforts in Gaza made us one of the few charities able to deliver crucial emergency aid. We provided medical supplies to Al-Shifa hospital before it was besieged, along with fuel, food packs, emergency cash, water, hygiene kits, and baby milk, among other necessities. Additionally, we extended our Orphan sponsorship program to support the thousands of children who lost their families.

It is only by the mercy of Allah that our efforts are made possible, and I am grateful for the unwavering support and encouragement we have received as we continue to combine aid and advocacy. As we continue along this journey we are guided by principles of moral courage, integrity, courageous leadership, and humility. Our values—never giving up, maintaining a positive attitude, going above and beyond, and challenging the status quo—propel us forward.

Ameen.

Kind regards and thank you for your support,

Zeeshan Siddiqui  
Chairman, Human Aid & Advocacy.

“

I am enthusiastic about our future endeavors and the impact we can collectively achieve. Let us continue to inspire and support each other in our mission to bring about meaningful change in the aid sector. May Allah help our brothers and sisters in Palestine and across the world and relieve them from their oppressors.

”

# GOVERNANCE AND ADMINISTRATION

The Trustees, who are also Directors of the charity for the purpose of the Companies Act, are pleased to present the Trustee Report and audited financial statements for the year ending December 2023. This report complies with requirements of the Companies Act 2006 and the Charities SORP (2015).

## GOVERNING INSTRUMENT

The companies/charity's objects and controls are regulated by the Memorandum and Articles of Association, which was adopted on 19 April 2010 and amended by special resolution on 7 August 2010. The organisation was incorporated by the Companies House on 19 April 2010 as 'Human Aid UK Limited' and later changed to 'Human Aid UK' on 22 March 2011. It was recently changed to 'Human Aid & Advocacy Ltd' on 13 October 2022 and later changed to 'Human Aid & Advocacy' on 25 Oct 2022. The same was registered with the charity status on 17 September 2010.

Human Aid UK rebranded to Human Aid & Advocacy to further its charitable objectives of not only providing relief via aid but also advocating for the survivors of war and persecution.

## DIRECTORS/TRUSTEES

**Nur-E-Azom Choudhury (Previous Chairman).** Appointed March 2019- May 2024

**Dr. Zeeshan Siddiqui (Chairman).** Appointed Trustee December 2019, appointed Chairman May 2024

**Mamoon Al-Hasan (Trustee).** Appointed June 2022

**Muhammad Shaker Chowdhury (Trustee).** Appointed 01 July 2024

**Dawud Bakhtiar Khan (Trustee).** Appointed 27 June 2024

The Directors are eligible in committee, to appoint additional trustees under the terms of the Memorandum and Articles of Association.

### REGISTERED OFFICE

Human Aid & Advocacy  
3 Coke Street  
London  
E1 1ER

### BANK

Al-Rayan Bank  
44 Hans Crescent  
Knightsbridge  
London  
SW1X 0NZ

### AUDITOR

Abacus Partners (LDN)  
LLP Unit A Abbots Wharf  
93 Stainsby Road  
London  
E14 6JL

# WHO WE ARE?

Human Aid is a non-profit organisation aiding survivors of war and persecution, applying a comprehensive approach to humanitarianism. We work in some of the hardest to reach places around the world; delivering vital aid, lifting beneficiaries out of their current circumstances, and providing the support survivors need to thrive, through sustainability programme.

We aim to address not only the symptoms, but the deeper causes of conflict, breaking the perennial cycle of dependency on aid. At Human Aid, we instill hope by standing up for our survivors and providing access to aid and sustainability programmes, enriching the physical and nurturing the spiritual and moral wellbeing of our beneficiaries.





## OUR VISION

To see a world where believers can worship Allah free from the fear of war and persecution.



## OUR MISSION

To establish a connected Ummah of ambassadors, working together to support survivors of war and persecution through humanitarian assistance and advocacy, addressing the root causes of oppression, whilst empowering survivors and restoring their dignity.



## OUR REACH

We are working tirelessly in some of the poorest countries in the world to help people escape the hardship of conflict. With the help of our partners, we are able to support people in some of the most hard-to-reach places of the world.

# FOOD & NUTRITION

Food security worldwide is in decline. In the countries we support, many families are affected by food scarcity and nutritional deficiency. Human Aid & Advocacy support vulnerable families with nutritional food packs.



This year, we delivered

# 3,676

food packs to families, providing

# 21,636

beneficiaries with nutritious food aid designed to sustain an entire family for a month.

Each food pack is sourced locally where possible and has been carefully crafted to suit the customary diets of our survivors.



# AFGHANISTAN

Decades of foreign occupation has left the people of Afghanistan rebuilding their lives with a strong sense of community and hope for the future, despite the years of trauma and war.

However, the war has had long lasting effects on agriculture and the economy leaving many facing food insecurity and malnourishment affecting



**41%**  
**OF CHILDREN**  
UNDER THE AGE OF 5

With your support we were able to deliver food packs to the most vulnerable.



**2,510**

Family Food Packs



**15,060**

Beneficiaries

# SYRIA

Despite facing immense challenges, the people of Syria demonstrate remarkable strength and resilience. Over half of the Syrian population confronts food insecurity, with

**12.9 million Syrians affected and 90% of the population living below the poverty line.**

As the war persists and the value of the Syrian pound declines, many Syrians work tirelessly to meet their fundamental needs amidst record high food and fuel prices, which further intensify the humanitarian crisis. This year, we supported their incredible resilience by providing over a thousand food packs, aiding more than a thousand vulnerable families in north-western Syria with nutritious food supplies.



**1,066**

Family Food Packs



**6,396**

Beneficiaries



# MALI

Despite facing numerous challenges, the people of Mali demonstrate remarkable strength and resilience. Throughout Mali, armed violence, climate shocks, epidemics, and socio-political instability have contributed to widespread insecurity and population displacement.

## POVERTY IS A GROWING CHALLENGE IN MALI



**8.8** million people required humanitarian assistance in 2023.



**30.4%**

of Malian children under 5 are affected by stunting due to the worsening food insecurity



**367,000**

children face severe acute malnutrition,

Over  
**1.24**  
Million

Malians are actively seeking and urgently receiving food assistance, demonstrating their unwavering determination to overcome these hardships and build a brighter future.

We distributed food packs to those most in need in Mali, supporting families with nutritional food packs.



**100**

Family Food Packs



**180**

Beneficiaries



# BREAD PROJECT

Bread is a staple food in Afghanistan, providing nutrition and comfort to millions of Afghans daily. This year, Human Aid & Advocacy launched the Bread Distribution Project in bakeries across Afghanistan



**8000** packs monthly, providing freshly baked bread to vulnerable families.



**62,240**

Bread Packs



**2,593**

Families

# | WASH

Access to water is a basic human right. It is fundamental to health, dignity and prosperity. Everyone has the right to water and sanitation, however,



## 1 IN 3 PEOPLE

globally do not have access to safe, clean drinking water.



# ROHINGYA REFUGEES

The Rohingya camps in Cox's Bazar, Bangladesh, stand as a testament to the resilience and strength of nearly 1 million Rohingya refugees. Despite the challenging conditions, including high levels of water contamination and limited potable water sources, the Rohingya community perseveres. Many endure long walks through hilly terrain to secure water for their families.



In Bangladesh, a significant

**60%**

of the population contends with unsafe drinking water and inadequate sanitation.

In response to these challenges, we have constructed water pumps in some of the most critical areas for Rohingya communities. These wells extract water from underground, providing a stable and safe water source, thereby reducing the need to draw water from unsafe and unsanitary sources. This effort supports the remarkable determination and resilience of the Rohingya people.



**17**  
water wells



**170**  
families



**1,020**  
beneficiaries



# AFGHANISTAN

In Afghanistan, the people demonstrate remarkable resilience and determination, thriving despite significant challenges. A third of the population faces difficulties in accessing clean, safe drinking water

**79%** of households lack sufficient water for drinking, cooking, bathing, and washing.



Despite the long-term effects of recurrent drought and erratic climatic shocks leading to below-average harvests, the Afghan people continue to adapt and persevere. Even as river levels plummet and extreme weather becomes more frequent, rising temperatures and worsening pollution have not deterred their spirit.



**20**  
water wells



**150**  
families



**900**  
beneficiaries





# YEMEN

In Yemen, despite daunting challenges, the resilience and determination of the population shine through. An alarming

## 50%

of Yemenis face daily struggles to secure enough safe, clean water. Torrential downpours, flooding, and dwindling natural resources, compounded by a deteriorating economic infrastructure, have made access to basic necessities increasingly difficult for many.



Even amidst these hardships, Yemenis persevere. Despite **21.6 million** people needing humanitarian assistance and protection in 2023 alone, communities continue to adapt and find solutions. To support them, we have implemented solar-powered water wells in rural Yemeni areas. These wells provide reliable, safe drinking water, particularly in regions prone to frequent power failures. This initiative stands as a testament to the resilience and resourcefulness of the Yemeni people, who persist in the face of adversity to secure a better future.



**3**  
solar water wells



**30**  
families



**900**  
beneficiaries

# JANNAT GUL KHAN HOSPITAL

Located in Kabul, Afghanistan, the Jannat Gul Khan Hospital serves more than 8,000 patients monthly providing a range of life-sustaining medical services and treatments for the people of Afghanistan. This year, Human Aid & Advocacy supported the hospital with staff salaries and vital medical and surgical equipment, supporting our Afghan survivors.



# EDUCATION & SPONSORSHIP

## AL AMAL SCHOOL

Despite facing immense challenges, Syrian communities have shown extraordinary strength, especially in the education sector. Many schools and cultural buildings in Syria have been targeted by shelling, bombardment, and natural disasters. Syrian school children have borne the brunt of these effects, with 6.1 million requiring urgent educational assistance and approximately 2 million out of school.

**6.1**  
MILLION

require urgent educational assistance

**2**  
MILLION

out of school approximately

One such example is Al Amal School in Jarablus, which suffered significant damage from seismic activity affecting numerous towns and cities in north-west Syria, including the surrounding Al-Amal residential complex where vulnerable families reside.

This year, Human Aid & Advocacy took action by renovating the primary school, providing a safe and secure environment for the children of Al Amal to continue their education. This initiative not only restores a vital educational facility but also uplifts the spirits of the community, demonstrating strength and determination in the face of adversity.



**240**  
students



## VOCATIONAL SKILLS CENTRE

Located in Kabul, Afghanistan, the Vocational Skills Centre provides a number of valuable theoretical and practical learning courses to orphan and widow students. Courses range from electrical engineering and mechanics to carpentry and handicraft. We provided educational sponsorships to Afghan students in their chosen courses.



**700**  
students



# ORPHAN SPONSORSHIP

In countries of war and occupation, the number of orphaned children continues to increase, leaving many in need of humanitarian assistance. Our established orphan sponsorship programme provides essential shelter, food, education & recreational activities to vulnerable orphans in Syria & Afghanistan, providing them with the support they need.



**420**

Syrian & Afghan Orphans

# SHELTER & SETTLEMENT (CULTURE & COMMUNITY)

## MOSQUE CONSTRUCTION

Mosques are an essential part of culture and infrastructure for Syrians, however, many hubs of community and culture have been destroyed in Syria throughout **12 years of war**. Human Aid & Advocacy built a comprehensive mosque in a North Syrian village, providing a welcoming and dedicated space for the local village community.



1

mosque



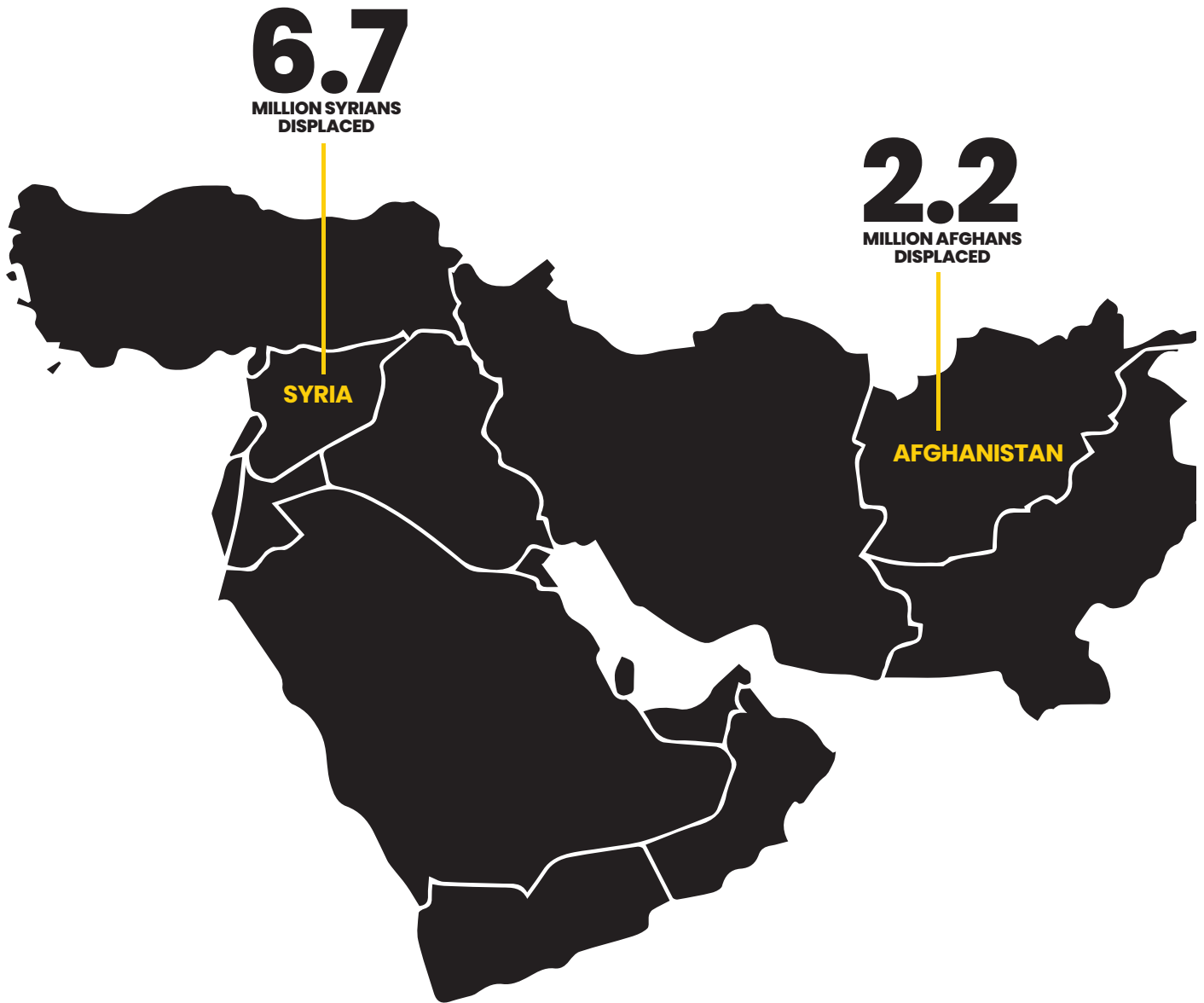
250

beneficiaries



# DAR US SAKEENAH

War and persecution has forced many survivors to flee their homes. Displacement affects 2.2 million Afghans and 6.7 million Syrians. Some survivors have been internally displaced multiple times.



The Dar us Sakeenah housing project constructs homes for widow and orphan families. Human Aid & Advocacy provided fully furnished homes to survivors in Syria & Afghanistan, providing a stable and secure environment for families to rebuild the lives.

 **46**  
Homes

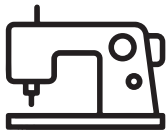
 **+7**  
Beneficiaries

# EMPOWERMENT PROJECTS

Unemployment and poverty affect survivors worldwide. Without a stable income, many households struggle to meet their family's basic needs. Global pandemics, climatic changes & environmental factors have a significant impact on our survivors and their ability to support themselves and their families. Human Aid & Advocacy have established a number of empowering projects designed to help alleviate the economic difficulties survivors face, and support them through sustainable income generation projects.

## SEWING MACHINES

War and occupation have left close to **2 million Afghan women** widowed and solely responsible for providing for their household's basic needs. Human Aid & Advocacy has established the sewing machine project, providing vocational training and sewing machines to widows, equipping them with the skills needed to develop a sustainable livelihood and support their families.



**60**

Sewing Machines



**360**

Indirect Beneficiaries



# ZARANGS

Zarangs are motorised carriages used for the transfer of goods and people in Afghanistan. We distributed fully fuelled zarangs to family breadwinners in Afghanistan, providing them with the tools to earn and support their families.



**20**

Zarangs



**120**

Indirect Beneficiaries

# RICKSHAWS

Rickshaws are used as a means of transport and a primary source of income in Afghanistan. We provided rickshaws complete with a full tank of fuel to households, supporting them to become financially independent



**5**

Rickshaws



**40**

Indirect Beneficiaries



# COWS

Human Aid & Advocacy provided cows to farming families, enabling them to sustain an income through breeding, milk and dairy production.

## 27%

of Afghanistan's GDP is accounted for by Livestock and agriculture

## 70%

of Afghans live and work in rural areas approximately

## 61%

of all households derive income from agriculture



## 20

Cows



## 120

Indirect Beneficiaries



# CONTAINERS

Human Aid & Advocacy organised a charity container from the UK to Syria. The container was filled with 40 pallets of essential food items and toys for children. In recent years, the World Food Programme has decreased the supply of aid to the people of Syria, leaving many Syrians concerned. We distributed food packs and toys to orphans and widow families in our Dar us Sakeenah homes in Northern Syria.



**200**

Family Packs



**1,200**

Indirect Beneficiaries

# EMERGENCY RESPONSE

## PALESTINE

In 2023, Palestinians have experienced increasing persecution and relentless bombardment from Israeli forces. Places of worship, medical facilities, schools, residential areas and agricultural sites have been targeted.



**85%** PALESTINIANS HAVE BEEN DISPLACED.

Nonetheless, in the face of Israeli aggression the Palestinian people are resilient. Human Aid & Advocacy launched its Palestine emergency appeal, supporting survivors with much needed aid and support.

Nonetheless, in the face of Israeli aggression the Palestinian people are resilient. Human Aid & Advocacy launched its Palestine emergency appeal, supporting survivors with much needed aid and support.



**Water Distribution**



**Fuel for Al Shifa Hospital**



**100 Hot Meals**



**100 Hygiene Kits**



**9,500 Food Packs**



**1,850 Family Cash Assistance**



**400 Medical Kits to Al Shifa Hospital**



**11,950 Families**



**36,350 Beneficiaries**



# AFGHANISTAN

In October 2023, a series of intense earthquakes and aftershocks struck Afghanistan's rural districts of Herat and Zinda Jan. The quakes levelled entire villages and causing widespread destruction to countless buildings and thousands of homes. Many survivors have been displaced and made homeless.

Human Aid & Advocacy provided emergency support to survivors, including hygiene kits, food packs, emergency shelter kits and financial assistance.



**600**  
FAMILIES

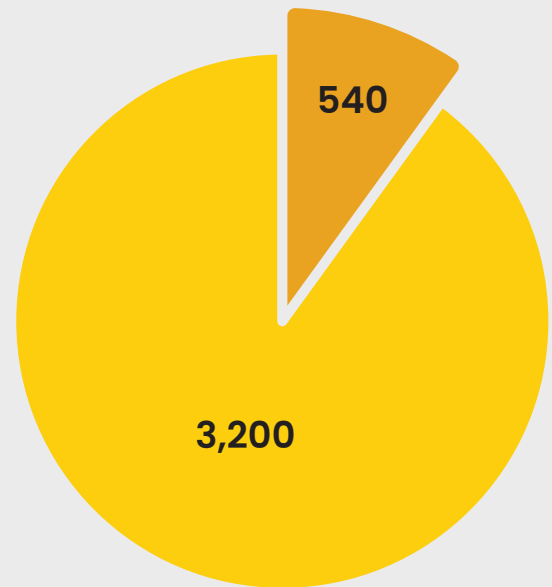


**4200**  
BENEFICIARIES

# ZAKAH

Zakah is one of the five pillars of Islam. It is a fundamental obligation performed by all eligible Muslims, to purify one's wealth and soul. By giving Zakah through Human Aid & Advocacy, you can rest assured it will be used to support and empower some of the most disadvantaged communities around the world.

■ Families ■ Beneficiaries



Your Zakah donations are handled with the greatest of care to ensure they reach eligible recipients quickly and securely. The beauty of the Human Aid & Advocacy Zakah fund is that it is shared amongst all our Zakah eligible projects. This allows you to obtain the reward of donating across multiple countries and projects.

# RAMADAN

Ramadan, the holiest month in the Islamic calendar, is a period of fasting, generosity and reflection. During this blessed month, many choose to make voluntary Sadaqah and obligatory Zakah donations, supporting those less fortunate.

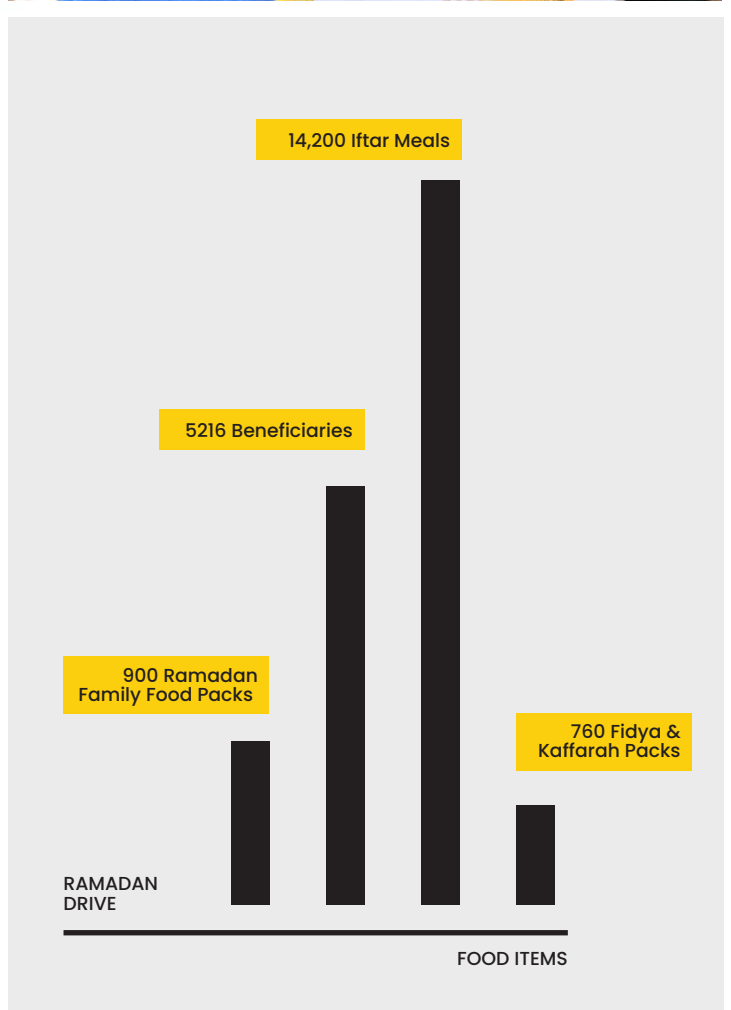
For many survivors, Ramadan is a time of great need and many families struggle to afford regular and consistent meals with which to break their fasts. After a full day of fasting, securing nourishing and fulfilling meals is vital to upholding the dignity of our survivors.



## RAMADAN DISTRIBUTION

We distributed Ramadan food packs, Iftar hot meals, and Fidya and Kaffarah food donations to survivors. Each food pack has been curated with nutritious, locally-sourced staples, tailored to the dietary customs of the community.

We continued our Ramadan Kitchen programme in Afghanistan & Syria, cooking hot, fresh and fulfilling Iftar meals for survivors to break their fasts with, everyday throughout the month of Ramadan.



# EID

For many families, Eid is one of the few respites our survivors look forward to. Your donations have enabled Human Aid & Advocacy to bring joy to children through Eid gifts and Zakat ul Fitr donations to families in some of the most disadvantaged parts of the world, putting a smile on the faces of our survivors.

**340**  
ORPHAN EID GIFTS

**400**  
ZAKAT UL FITR PACKS

**1,400**  
BENEFICIARIES



# QURBANI

Each year, Muslims around the world celebrate Eid-al-Adha, marking the completion of the Hajj pilgrimage. During this month, Muslims sacrifice an animal and distribute the meat to poor and vulnerable people, commemorating the obedience of Prophet Ibrahim (PBUH).

Human Aid & Advocacy has helped thousands of Muslims to carry out this sunnah (voluntary) practice. In many of these countries, meat is considered an expensive commodity. For many families, Qurbani provides the opportunity for beneficiaries to enjoy a more varied diet on Eid and supports the economic infrastructure of these localities by purchasing meat locally.

*The Qurbani distribution took place within the first two days of the Eid festivities; with beneficiaries each receiving between 1 and 1.5kg of fresh meat.*



**15,866**  
BENEFICIARIES



**819**  
FAMILY QURBANI PACKS

**23**  
GOATS



**37**  
COWS

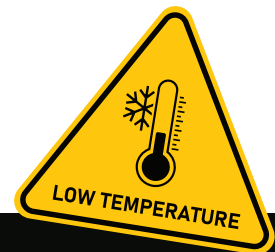


**461**  
SHEEPS



# WINTER

In the winter season, temperatures can drop below freezing, leading to a rise in hospitalisations, morbidity, and mortality.



Without the right clothing, exposure to the extreme cold increases the occurrence and severity of respiratory tract infections, as well as the number of deaths as a result of them. The longer the exposure, the higher the risk of infection.

This winter period, Human Aid & Advocacy supported survivors with seasonal assistance, distributing winter packs to those most vulnerable.

**F 100 FAMILIES**   **B 600 BENEFICIARIES**

Each pack has been curated and made to last throughout the entire winter period.



# ADVOCACY DEPARTMENT 2023

This year Human Aid & Advocacy officially launched the advocacy department, an exciting new venture delving into areas of research, campaigning, and lobbying. Our vision is to see a world where believers can worship Allah free from the fear of war and persecution. This cannot be achieved by aid work alone, there is a need to delve deeper into the root cause of the issue and provide solutions which lead to long-term self-sufficiency and freedom from oppression and persecution. This means engaging with key stakeholders and targeting areas which will help end the injustice.

## Afghanistan's Economic Improvements Under the Taliban

BY MAIRA MIRZA | 1 HIJ 44 ◦ 19 JUN 23 | 8 MIN READ

## Prophet Mūsa's message of advocacy to the Ummah

BY MAIRA MIRZA | 9 MUH 45 ◦ 27 JUL 23 | 6 MIN READ

Editorial credit: Human Aid & Advocacy

While soft advocacy work can be seen amongst charities, it is often secondary to aid. We want to encourage Muslim charities to use their platforms to call for truth and justice, to not shy away from political discussions, and leverage their right to stand up for those subjected to persecution and oppression by going beyond covering the wound with a band aid. We want to empower the community and other charities to address the core reason behind the suffering and work to tackle this issue with courage and dignity.

## OUR MAIN AREAS OF WORK

1

RESEARCH

2

OUTREACH

3

COPYWRITING

4

COLLECTIVE ACTION

# ACHIEVEMENTS 2023



## RESEARCH:

Recruited a team of researchers to become well nuanced on the social, economic and political considerations of the persecution and oppression of Muslims in our **7 countries of operation**. They then developed country profiles and narrative documents pertaining to the causes HAA work on, building a strong foundation of knowledge and awareness.



## AFGHANISTAN REPORT:

Working on our very first report called 'Views from the Ground' which provides detailed insight into the lives of Afghans post war and western occupation as well as its impact on humanitarian aid. The report includes the responses of interviewees from different provinces of Afghanistan, providing a diverse and nuanced perspective. This report is due to be launched in 2024.1



## CHALLENGING THE FALSE MAINSTREAM NARRATIVE ON PALESTINE:

We provided guidance on how to tackle misrepresentation, false narratives and rhetoric in the media regarding Palestine.



## ENCOURAGED ACTIVE SUPPORT FOR PALESTINE:

Provided a list of companies to boycott for our donors and supporters



## GUIDANCE TO BRITISH MUSLIM CHARITIES ON HOW TO RESPOND TO CRISES IN PALESTINE:

We provided guidance in line with charity commission which explains how charities can speak about Israel's illegal occupation and crimes against humanity in Palestine.



## DELIVERED ADVOCACY TRAINING TO VOLUNTEERS:

At HAA we also take pride in developing our volunteers to be connected to the causes which they seek to help. We ensure our work is driven by our faith and centred around our obedience to Allah SWT. Our training seeks to make volunteers understand how to advocate for persecuted and oppressed Muslim communities, and why it is important to do so.



## ARTICLES:

Human Aid & Advocacy has published articles relating to the persecution and oppression of Muslim communities.



## STRATEGIC PARTNERS ON THE STAND4UYGHURS CAMPAIGN:

Human Aid & Advocacy have supported the S4U campaign in their mobilisation of the Muslim community to stand in solidarity with Uyghur Muslims facing persecution by the Chinese government. Together we created awareness posts, encouraged the community to attend demonstrations and events in solidarity with the cause.



## SPONSORSHIP:

Partner with UCL ISoc to achieve both advocacy and fundraising aims.



## SHARING KNOWLEDGE AND RAISING AWARENESS ON SOCIAL MEDIA:

Developed a stream of work to respond to key developments and raise awareness about key issues pertaining to our countries of operation.



## tone AND NARRATIVE:

Reviving and uplifting our fundraising with core messages in line with our advocacy vision and mission.



# TRUSTEES FINANCIAL REVIEW

The donor base has shown remarkable responsiveness to the ongoing and worsening global humanitarian crises allowing us to respond to the worsening situation across Palestine as well as other needs across our countries of operation.

**£509,014**

By the end of the year, the charity's total reserves stood at

**£465,697**

being restricted funds dedicated mainly to ongoing projects supporting beneficiaries across Syria and Afghanistan.

**£2,249,641**

in free reserves, which will help ensure continued delivery of projects in the year ahead.

Looking forward, Human Aid & Advocacy aims to build greater resilience and flexibility in crisis response, so that we can cover deficits in ongoing projects when donors are focused on fulfilling emergent needs. One key advantage is that we are free from significant financial liabilities, such as loans or pledged income, which could otherwise jeopardize our sustainability.

## RISKS AND UNCERTAINTIES

Operating in regions with significant geographical risks remains a challenge. To address this, we are committed to conducting research and due diligence before engaging in overseas partnerships or operations. There is an increasing need for unrestricted funds due to having to support beneficiaries both during and post emergencies, as well as covering deficits in funds for ongoing projects.

To try and mitigate these issues we are exploring the use of paid advertisements to increase donations to our unrestricted campaign the **"Hopfund"**.

In addition to this we are testing out different marketing strategies, such as marketing appeals which are grouped by project as opposed to country to help spread donations across our countries of operation. To help us in our endeavors of financial security we are looking to add new members to the board with different expertise, as well as look to add new banking options in the coming year.

# I RESPONSIBILITIES

The trustees, who also serve as directors under company law, are responsible for preparing the Trustees' Annual Report, including the Strategic Report and financial statements, in accordance with applicable laws and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Under company law, trustees are required to produce financial statements for each financial year that provide a true and fair view of the charitable company's financial position, as well as its incoming resources and their application, including income and expenditure for that period. When preparing these financial statements, the trustees must:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- 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;
- and prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charitable company will continue in operation.
  
- Select and consistently apply appropriate accounting policies;
- Make reasonable and prudent judgments and estimates;
- Confirm that relevant accounting standards have been followed, with any significant departures explained and disclosed in the financial statements
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume the charity will continue its operations.

The Board of Trustees is responsible for maintaining adequate accounting records that accurately reflect the charitable company's financial position at any given time, ensuring compliance with the Companies Act 2006. They are also tasked with safeguarding the company's assets and taking reasonable steps to prevent and detect fraud or other irregularities.

Each trustee/director at the time of this report's approval confirms that:

- There is no relevant audit information of which the company's auditors are unaware; and
- They have taken all necessary steps to be informed of any relevant audit information and to ensure that the auditors are aware of it.

The Trustees' Annual Report and Strategic Report were approved by the Board of Trustees, acting in their capacity as company directors, on 15th of September 2024, and signed on their behalf by:



Zeeshan Siddiqui

# INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND TRUSTEES OF HUMAN AID & ADVOCACY

We have audited the financial statements of Human Aid UK for the **9 months ended 31st December 2023**, which comprise the Statement of financial activities, the Statement of Financial Position, the Cash Flow Statement, and the related Notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors'/Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the Directors'/Trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our evaluation of the Directors'/Trustees' conclusions considered the increase in donor income, as well as how the Company has been restructured in the current financial year, in order to reduce its operational costs. We have nothing to report that would indicate going concern issues 12 months from the date of signing accounts.

## OTHER INFORMATION

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The Directors'/Trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so consider whether the other information is materially inconsistent

with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and

- the Trustees Annual Report, including the Strategic Report, has been prepared in accordance with applicable legal requirements.

# MATTERS ON WHICH WE ARE REQUIRED TO REPORT UNDER THE COMPANIES ACT 2006

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and the Trustees Annual Report.

# MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept by the parent and subsidiary companies, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the **Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)**. This description forms part of our auditor's report.

## AUDIT AND DETECTION OF IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

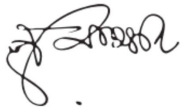
- We enquired of management regarding any issues of non-compliance with regulatory bodies or known fraud ;
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed processes for monitoring and accounting for funds provided to partner organisations outside the UK
- We conducted substantive testing, focussing on collections and project related expenditure to substantiate as much as reasonable that the charity's activities are accurately in the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the **Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)**. This description forms part of our auditor's report.

## USE OF OUR REPORT

This report is made solely to the charitable company's Trustees as a body, in accordance with Chapter 3 of Part 16 of the Companies Acts 2006. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as body, for our audit work, for this report, or for the opinion we have formed.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)

For and on behalf of Abacus Partners (Ldn) LLP

Statutory Auditor

Unit A, Abbots Wharf

93 Stainsby Road

London E14 6JL

Date: 19 October 2024

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
FOR THE 9 MONTHS ENDED 31 December 2023

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total Dec-23 £	Total 2023 £
<b>INCOMING RESOURCES</b>					
Charitable Activity Income	5	616,875	1,632,766	2,249,641	2,039,714
Other income	6	269,673	-	269,673	73,762
<b>Total Income</b>		<b>886,548</b>	<b>1,632,766</b>	<b>2,519,314</b>	<b>2,113,476</b>
<b>RESOURCES EXPENDED</b>					
Fundraising Costs	7	224,718	-	224,718	246,942
Charitable Activity Costs	8	75,553	1,942,629	2,018,181	1,673,486
Governance and Support Costs	9	125,873	-	125,873	174,894
<b>Total Resources Expended</b>		<b>426,143</b>	<b>1,942,629</b>	<b>2,368,772</b>	<b>2,095,321</b>
<b>NET INCOME /DEFICIT FOR THE YEAR</b>		<b>460,405</b>	<b>(309,863)</b>	<b>150,542</b>	<b>18,155</b>
Fund Movement	17	(667,040)	667,040	-	-
<b>Funds as at 1 April 2023</b>		<b>249,952</b>	<b>108,520</b>	<b>358,472</b>	<b>340,318</b>
<b>Funds as at 31 December 2023</b>	17	<b>43,317</b>	<b>465,697</b>	<b>509,014</b>	<b>358,472</b>

All the activities of the charitable company are from continuing operations.

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL POSITION  
AS AT December 2023

	Notes	£	Total Dec-23 £	Total 2023 £
<b>FIXED ASSETS:</b>				
Tangible Assets	12		39,571	46,236
<b>Current Assets:</b>				
Inventory		10,140	-	
Debtors & Prepayments	13	31,500	189,000	
Cash at Bank and in hand		605,536	187,871	
		647,176	376,871	
<b>Creditors:</b>				
Amount falling due within one year	14	177,732	64,635	
		177,732	64,635	
<b>Net Current Assets</b>			469,444	312,236
<b>Total Net Assets</b>			<b>509,014</b>	<b>358,472</b>
<b>Funds</b>				
Unrestricted funds	18		43,317	249,952
Restricted Funds	18		465,697	108,520
<b>Total Funds</b>			<b>509,014</b>	<b>358,472</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 18 October 2024, and are signed on behalf of the board by:



Dr. Zeeshan Siddiqui  
(Chair)

(Director)

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
**CASHFLOW STATEMENT**  
AS AT December 2023

	£	Dec-23 £	£	2023 £
<b>Cash Outflow from Operating Activities</b>				
Operating Profit	150,542		18,155	
Depreciation	6,666		14,468	
Finance Costs				
(Gain)/Loss on fixed asset disposal				
<b>Operating Profit Before Working Capital Charges</b>	<u>157,208</u>		<u>32,623</u>	
(Increase)/Decrease in Debtors	157,500		12,832	
(Increase)/Decrease in Inventory	(10,140)			
Increase/(Decrease) in Creditors	<u>113,097</u>		<u>(1,683)</u>	
<b>Cash from Operations</b>	<u>417,665</u>		<u>43,771</u>	
Finance Cost Paid				
<b>Net Cash Generated from Operations</b>		417,665		43,771
<b>Cash Outflow from Investment Activities</b>				
Purchase of Tangible Fixed Assets	-		50,285	
Fixed assets disposal				
<b>Net Cash inflow/outflow from investment Activities</b>		-		(50,285)
<b>Cash Outflow from Financing Activities</b>				
Capital grants	-		-	
Increase/(Decrease) of Long Term Loans				
<b>Net Increase/(decrease) in Cash and Cash Equivalent</b>		<u>417,665</u>		<u>(6,514)</u>
Opening Cash and Cash Equivalents		187,871		194,385
Closing Cash and Cash Equivalents		<u>605,536</u>		<u>187,871</u>
<b>Reconciliation:</b>				
Cash at bank and in hand		605,536		187,871
		<u>605,536</u>		<u>187,871</u>

The entity has no debt, See Note 23.

# HUMAN AID & ADVOCACY

( A COMPANY LIMITED BY GUARANTEE )

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 9 MONTHS ENDED 31 DECEMBER 2023

### 1. GENERAL INFORMATION

Human Aid & Advocacy is a registered charity, and a company limited by Guarantee, registered in England & Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company's charity information page on these financial statements. The charity changed its year-end to 31st December this year.

### 2. ACCOUNTING CONVENTION

The charitable company is a public benefit entity as defined by FRS 102, and the financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP FRS 102, and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, and are prepared in pound sterling which is the functional currency of the charity.

### 3. ACCOUNTING POLICIES

#### 3.1 Going concern

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements. Despite unrestricted reserves falling significantly below the desired levels, the Trustees believe this position arises due to the change to the shorter year-end. They have cited actual collections in Ramadan 2024 (commencing in early March 2024) as evidence that this is a period where the entity receives most of its general unrestricted donations, and this has been considered in concluding Accounts on the going concern basis.

#### 3.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The charity uses foreign partners to help execute some projects abroad. Expenditure on trading activities relates to the costs of goods sold.

### 3.3 Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt, and trading income is recognised at the point of sale of goods.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

### 3.5 Allocation and apportionment of costs

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities. IT costs, printing and postage, utilities, and general travel expenditure which are not directly attributable to projects, are apportioned between charitable and support costs by a ratio of (3:1).

### 3.6 Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

### 3.7 Tangible fixed assets and depreciation

Fixed assets for the charity use are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	20% on cost.
Furniture, Fixture and Equipment	20% on cost.
Short Leasehold Asset	Amortised over term of lease

### 3.8 Funds:

Unrestricted funds comprise the accumulated surplus or deficit in income and expenditure accounts, and are available for use at the discretion of Trustees, to further the general objectives of the entity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. No funds are set aside as designated.

"Restricted funds are used in accordance with specific restrictions imposed by funders, or grantmakers. The cost of raising and administering such funds are charged against the specific fund. Current restricted funds of the entity are set out in Note 12."

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
FOR THE 9 MONTHS ENDED 31 December 2023

**4 Incoming Resources**

Incoming resources are attributable to the principal activities of the charity.

**INCOME SUMMARY**

<b>5 CHARITABLE ACTIVITIES INCOME:</b>	Unrestricted	Restricted	Dec-23	2023
	£	£	£	£
General Donations	269,331		269,331	333,632
Gaza Collection	149,507	598,026	747,533	83,073
Bangladesh Collection			-	706
Qurbani Collection	11,158	44,633	55,791	5,535
Zakaat and Fitra		242,589	242,589	19,126
Syria Collection	84,629	338,518	423,147	816,258
Burma Project	7,789	31,156	38,945	
Yemen Collection	4,332	17,330	21,662	33,337
Iftar Collection	3,505	14,019	17,524	14,709
Africa Collections	953	3,813	4,766	13,976
Lebanon Collection	555	2,222	2,777	4,816
Uyghur Collection	2,408	9,633	12,041	408
Afghanistan Collection	78,001	312,005	390,006	657,623
Winter Collection	4,706	18,823	23,529	56,513
	<u>616,875</u>	<u>1,632,766</u>	<u>2,249,641</u>	<u>2,039,714</u>
<b>6 OTHER INCOME:</b>				
Gift Aid from HMRC	269,673		269,673	73,218
Bank profit			-	544
	<u>269,673</u>	<u>-</u>	<u>269,673</u>	<u>73,762</u>
<b>Total Income</b>	<u><u>886,548</u></u>	<u><u>1,632,766</u></u>	<u><u>2,519,314</u></u>	<u><u>2,113,476</u></u>

**HUMAN AID & ADVOCACY**  
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FOR THE 9 MONTHS ENDED 31 December 2023

**EXPENSES SUMMARY**

7 FUNDRAISING COST:	Unrestricted	Restricted	Dec-23	2023
	£	£	£	£
Fundraising events	63,504		63,504	63,511
Consultancy	103,144		103,144	121,039
Fundraising staff	55,729		55,729	54,234
Call centre fees	2,341		2,341	8,158
	<u>224,718</u>	-	<u>224,718</u>	<u>246,942</u>
<b>8 CHARITABLE ACTIVITIES COST:</b>	Unrestricted	Restricted	Dec-23	2023
	£	£	£	£
Salaries and Employer costs		165,501	165,501	131,320
Staff Training	4,289		4,289	1,061
Gaza Project		383,998	383,998	39,977
Banqladesh Project		-	-	567
Qurbani Project		106,975	106,975	21,843
Zakat and Fitr		154,511	154,511	15,301
Syria Project		445,474	445,474	610,228
Burma Project		11,831	11,831	68,323
Iftar Project		4,200	4,200	15,277
Yemen Project		13,500	13,500	31,427
Lebanon Project		478	478	63,748
Uyghur Project		454	454	47,231
Afghanistan Project		641,092	641,092	457,015
Africa Project		12,552	12,552	3,975
Winter Project		2,063	2,063	41,449
Casual Worker & Volunteer expenses	2,886		2,886	1,457
IT Support and Maintenance	1,334		1,334	11,531
Repairs & Maintenance	6,912		6,912	6,951
Publicity and Marketing	51,913		51,913	93,209
Telephone/Internet	6,063		6,063	2,655
Printing/Postage/Stationery	2,072		2,072	8,856
Credit Card and Platform Charges	84		84	85
	<u>75,553</u>	<u>1,942,629</u>	<u>2,018,181</u>	<u>1,673,486</u>
<b>9 GOVERNANCE AND SUPPORT COST:</b>	Unrestricted	Restricted	Dec-23	2023
	£	£	£	£
<b>Support Costs:</b>			-	-
Salaries and Employer costs	44,134		44,134	35,019
Rent, Rates and Service Charges	30,595		30,595	68,776
IT Support and Maintenance	445		445	3,844
Printing/Postage/Stationery	1,963		1,963	2,952
Telephone/Internet and Utilities	2,021		2,021	885
Travel Expenses	6,013		6,013	14,892
Legal & Professional fees	3,600		3,600	2,031
Subscriptions	11,590		11,590	13,544
Sundry expenses			-	2,028
Depreciation	6,666		6,666	14,468
	<u>107,026</u>	-	<u>107,026</u>	<u>158,439</u>
<b>Governance Cost:</b>				
Salaries and Employer costs	11,033		11,033	8,755
Insurance	495		495	500
Meetings	119		119	
Bookkeeping and Accountancy	3,600		3,600	3,600
Audit Fees	3,600		3,600	3,600
	<u>18,847</u>	-	<u>18,847</u>	<u>16,455</u>
	<u>125,873</u>	-	<u>125,873</u>	<u>174,894</u>
<b>Total Expenses</b>	<u>426,143</u>	<u>1,942,629</u>	<u>2,368,772</u>	<u>2,095,321</u>

**HUMAN AID & ADVOCACY**  
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Notes to the financial statements  
FOR THE 9 MONTHS ENDED 31 December 2023

**10 ANALYSIS OF NET ASSETS BETWEEN FUNDS :**

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	39,571		39,571
Current assets	181,479	465,697	647,176
Current liabilities	(66,852)	(110,880)	(177,732)
<b>Total Net assets</b>	<u>154,198</u>	<u>354,817</u>	<u>509,014</u>

**11 RESTRICTED FUND MOVEMENT :**

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Syria Project	31,067	338,518	475,264	108,123	2,444
Gaza Project	13,175	598,026	445,233		165,968
Banladesh Project	-	-		110,847	562
Qurbani Project	-	44,633	110,285	123,118	0
Zakat and Fitr Project	-	242,589	167,751		74,838
Burma Project	1,294	31,156	20,106		12,344
Yemen Project	0	17,330	15,155		2,175
Iftar Projects	0	14,019	4,200		9,820
Africa Projects	7,206	3,813	12,552	1,571	38
Lebanon Project	0	2,222	478		1,744
Uyghur Project	0	9,633	454		9,179
Afghanistan Project	55,776	312,005	687,432	323,381	3,729
Winter Project	-	18,823	3,718		15,106
	<u>108,520</u>	<u>1,632,766</u>	<u>1,942,629</u>	<u>667,040</u>	<u>465,697</u>

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
FOR THE 9 MONTHS ENDED 31 December 2023

**12 TANGIBLE FIXED ASSETS:**

	Motor vehicles £	Furniture & Equipment £	Short leasehold £	Total £
Cost B/Fwd.	15,679	50,394	44,790	110,863
Additions				
Disposals				
	<u>15,679</u>	<u>50,394</u>	<u>44,790</u>	<u>110,863</u>
Depreciation:				
Charges B/Fwd.	15,679	44,468	4,479	64,626
Charge for the year		2,187	4,479	6,666
Dep Elim on Disposal				0
	<u>15,679</u>	<u>46,655</u>	<u>8,958</u>	<u>71,293</u>
Net Book Value				
31-Dec-23	<u>0</u>	<u>3,739</u>	<u>35,832</u>	<u>39,571</u>
31-Mar-23	<u>0</u>	<u>5,926</u>	<u>40,311</u>	<u>46,236</u>

**13 DEBTORS & PREPAYMENTS:**

	Dec-23 £	2023 £
Prepaid expenditure	21,000	178,500
Rent deposits	10,500	10,500
	<u>31,500</u>	<u>189,000</u>

**14 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR**

	Dec-23 £	2023 £
Accruals	125,280	7,200
PAYE and tax liabilities	50,213	55,540
Pension creditors	2,239	1,895
	<u>177,732</u>	<u>64,635</u>

**15 AUDITORS' REMUNERATION**

	Dec-23 £	2023 £
Auditor's Remuneration for the audit of the charity's annual accounts	3,600	3,600
Fees Payable to the charity's auditor for non-audit services	3,600	3,600

**HUMAN AID & ADVOCACY**  
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Notes to the financial statements  
FOR THE 9 MONTHS ENDED 31 December 2023

16 STAFF EMOLUMENTS:	Dec-23	2023
	£	£
Total wages and salaries	254,262	211,117
Employer's NIC	17,795	15,256
	<u>272,058</u>	<u>226,373</u>
Direct Charitable	241,641	182,600
Others	30,417	43,773
	<u>272,058</u>	<u>226,373</u>
Avg No of employees: Admin	1	1
Avg No of employees: Direct	12	7
	<u>13</u>	<u>8</u>
Employees paid in excess of £60,000 during the current year and previous year	None	None
Key management personnel were remunerated £56,297 during the year (2022: £41,486)		

17 MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 April 2022	203,716	46,236	249,952	108,520	358,472
Current year	460,405		460,405	(309,863)	150,542
Current year transfer	(660,375)	(6,665)	(667,040)	667,040	-
As at 31 December 2023	<u>3,745</u>	<u>39,571</u>	<u>43,317</u>	<u>465,697</u>	<u>509,014</u>

As at 31 December 2023 designated funds of £39,571 of funds were required to match the net cost of fixed assets. There were free reserves of £3,745 (Mar 2023: £203,716) unrestricted reserves for future operation of the charity. It is the aim of the Trustees to build on these reserves in future so that they can support 6 months worth of operating activities.

**18 TAXATION**

As a registered charity, the entity is exempt from Taxation.

**19 RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES**

Trustees were received no reimbursements during the year (Mar 2023 : £5,703). There were no related party transactions to report during the year.

**20 CONTINGENT ASSETS AND LIABILITIES**

There were no contingent assets or liabilities in the year.

**21 VOLUNTEERS**

During the year the charitable company benefited from unpaid work performed by volunteers. The company refers to Fundraising guidelines as set out by the Fundraising Regulator for collections. Street collections were only conducted once licences were obtained from the Metropolitan Police.

**22 FINANCIAL COMMITMENTS**

As at 31st December 2023, Human Aid & Advocacy had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	Dec-23	2023
	£	£
Under one year	<u>42,000</u>	<u>42,000</u>
Between 2-5 years	-	-
More than 5 years	<u>-</u>	<u>-</u>

## 23 ANALYSIS OF CHANGES IN NET DEBT

	At start of year	Cash flows	Acq/disp of subsidiaries	New finance leases	Fair value movements	Forex movements	Other non- cash changes	At end of year
	£	£	£	£	£	£	£	£
Cash	187,871	417,665	-	-	-	-	-	605,536
Overdrafts	-	-	-	-	-	-	-	-
<b>Total cash</b>	<b>187,871</b>	<b>417,665</b>						<b>605,536</b>
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
<b>Total borrowings</b>								
<b>TOTAL</b>	<b>187,871</b>	<b>417,665</b>						<b>605,536</b>

## 24 GRANT MAKING

The entity does not actively raise funds for other charities to deliver projects. However, it works with partners where it is more practical or strategically more cost-effective to deliver aid. During the financial year, the entity transferred £10,471 of funds to the UK registered charity Islamic Help, to facilitate a charitable project in Mali.

**HUMAN AID  
& ADVOCACY**



3 Coke Street, London, E1 1ER

[info@human-aid.org](mailto:info@human-aid.org) | [human-aid.org](http://human-aid.org) | 020 3875 0563

CHARITY REG NO: 1138111 | COMPANY NO: 07227412

**Human Aid & Advocacy**

England & Wales - Charity number 1138111

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# Accounts

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**HUMAN AID  
& ADVOCACY**



# Annual Report and Financial Statements

**For The Year Ending March 2023**

Charity Reg No: 1138111  
Company No: 07227412



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<b>WASH</b>	<b>15</b>	<b>Ramadan</b>	<b>49</b>
Rohingya refugees	17	<b>Eid</b>	<b>53</b>
Afghanistan	19	<b>Qurbani</b>	<b>57</b>
Yemen	20	<b>Winter</b>	<b>61</b>
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# Message From The Chair



*In the Name of Allah, the Most Beneficent, the Most Merciful,*

**Assalamu Alaikoum**  
(Peace be upon you,)

Human Aid & Advocacy was founded upon a deep sense of working for justice and empowering survivors of war and persecution. From our inception we have focused on the issue of Palestine and our first project was the delivery of aid via sea to Gaza, where we were on board the Mavi Marmara, part of the freedom flotilla, sailing to break the blockade on Gaza. While our foundations were upon raising our voices and advocating for justice, we felt it was important to explicitly bring Advocacy to the forefront and work to break the cycle of aid dependency and that more had to be done to better the plight of Muslims who were being oppressed. This ultimately led to the charity rebranding as Human Aid & Advocacy. We believe that to truly better the situation of Muslims across the world we must address the root cause of the situation which is the decades of occupation and oppression, therefore advocating for the rights and freedom of Muslims must go hand in hand with aid.

We currently operate in 7 countries and aim to expand into other regions where there are oppressed and persecuted Muslim communities, by the will of Allah, in the upcoming year. This year, we were able to expand our orphan programme to Afghanistan, sponsoring 140 orphans giving them access to education and shelter totalling 339 across Syria and Afghanistan. We also delivered 119

empowerment projects and helped create a sustainable income for our beneficiaries so that they are no longer dependant on aid and could have long term stability.

This year we also saw the devastation of the floods and earthquake in Afghanistan, as well as the earthquakes in February in Turkey and Syria. We delivered emergency relief aid helping over 40,000 beneficiaries during the wake of the earthquakes, with hot meals, blankets, mattresses, clothing and tents among other supplies.

It is only by the mercy of Allah that our efforts are made possible, and I am grateful for the unwavering support and encouragement we have received with our rebranding as we push on with combining both aid and advocacy. I am excited to do more as an organisation and hope we can support others in paving the way for change in the aid sector. May Allah place barakah in our work and continue to allow us to serve more people in need with Ihsan (excellence), to the absolute, best of our ability. Ameen

Kind regards and thank you for your support,

Nur Choudhury,  
Chairman, Human Aid.

# Governance & Administration

The Trustees, who are also Directors of the charity for the purpose of the Companies Act, are please to present the Trustee Report and audited financial statements for the year ending 31 March 2023. This report complies with requirements of the Companies Act 2006 and the Charities SORP (2015).

## **GOVERNING INSTRUMENT**

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The companies/charity's objects and controls are regulated by the Memorandum and Articles of Association, which was adopted on 19 April 2010 and amended by special resolution on 7 August 2010. The organisation was incorporated by the Companies House on 19 April 2010 as 'Human Aid UK Limited' and later changed to 'Human Aid UK' on 22 March 2011. It was recently changed to 'Human Aid & Advocacy Ltd' on 13 October 2022 and later changed to 'Human Aid & Advocacy' on 25 Oct 2022. The same was registered with the charity status on 17 September 2010. Human Aid UK rebranded to Human Aid & Advocacy to further its charitable objectives of not only providing relief via aid but also advocating for the survivors of war and persecution.

## **DIRECTORS/TRUSTEES**

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Nur-E-Azom Choudhury (Chairman).  
Appointed March 2019

Dr. Zeeshan Siddiqui (Trustee). Appointed  
March 2019

Mamoon Al-Hasan (Trustee). Appointed  
June 2022

The Directors are eligible in committee, to appoint additional trustees under the terms of the Memorandum and Articles of Association.

## **REGISTERED OFFICE**

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Human Aid & Advocacy  
3 Coke Street  
London E1 1ER

## **BANK**

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Al-Rayan Bank  
44 Hans Crescent  
Knightsbridge, London  
SW1X 0NZ AUDITOR

## **AUDITOR**

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Abacus Partners (LDN) LLP  
Unit A  
Abbots Wharf  
93 Stainsby Road  
London E14 6JL

# Vision, Mission, Values

Human Aid & Advocacy is a non-profit organisation aiding survivors of war and persecution, applying a comprehensive approach to humanitarianism. We work in some of the hardest to reach places around the world; delivering sustainable aid, lifting beneficiaries out of their current circumstances.

We aim to address not only the symptoms, but the deeper causes of conflict, breaking the perennial cycle of dependency on aid. At Human Aid & Advocacy, we instil hope by standing up for our survivors and providing access to aid and sustainability programmes, enriching the physical and nurturing the spiritual and moral wellbeing of our beneficiaries.

## OUR VISION

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To see a world where believers can worship Allah free from the fear of war and persecution.

## OUR MISSION

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Establish a connected ummah of ambassadors working together to support survivors of war and persecution through humanitarian assistance and advocacy, where we will address the root causes of oppression, while empowering survivors and restoring their dignity.

## OUR VALUES

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- Never Give Up
- Positive Attitude
- Going Above And Beyond
- Going Against The Grain

## OUR PRINCIPLES

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- Moral Courage
- Integrity
- Courageous Leadership
- Humility

# Food & Nutrition

Food security worldwide is in decline. In the countries we support, many families are affected by food scarcity and nutritional deficiency. Human Aid & Advocacy support vulnerable families with nutritional food packs. This year, we delivered 2,392 food packs to families, providing 14,673 beneficiaries with nutritious food aid designed to sustain an entire family for a month. Each food pack is sourced locally where possible and has been carefully crafted to suit the customary diets of our survivors.



# AFGHANISTAN

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After 20 years of foreign occupation, Afghanistan became free. The years of war and occupation left the country in a dire state and to make matters worse the occupying nations applied an economic embargo upon the country, crippling its economy.

Now Afghanistan is facing an economic crisis. Poverty and unemployment rates are reaching unprecedented levels, leaving many households without a stable income and struggling to meet their fundamental needs. In a country of 41 million, 95% of Afghans struggle to access sufficient food, leading to chronic nutritional deficiency affecting 41% of children under the age of five. Millions are suffering from decades of conflict, dwindling food shortages and hunger. Afghanistan is on the brink of famine and urgently needs support.

## Impact:

- 342 Family Food Packs
- 2,673 Beneficiaries



# UYGHUR REFUGEES

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Forced to flee their homes under the threat of persecution due to their faith from the Chinese Government, many Uyghurs fled East Turkistan and sought refuge in countries such as Turkey, the largest Uyghur diaspora in the world. Consigned to living in temporary accommodation, without legal status, many Uyghurs struggle to meet their fundamental needs and are unable to provide for their families. Many Uyghur households lack a stable income, and cannot afford to feed their families with enough food to meet their needs.

We have supported thousands of Uyghurs with vital food packs alleviating the struggles of Uyghur families, many of whom live below the poverty line.

## Impact:

- 2,000 Family Food Packs
- 12,000 Beneficiaries



# MALI

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Across Mali, armed violence, due to the French occupation and now Russian mercenaries, climate shocks, epidemics and socio-political instability have contributed to widespread insecurity and population displacement. Poverty is on the rise, affecting 78.1% of Malians, and 8.8 million people are in need of humanitarian assistance in 2023. With food insecurity worsening, 30.4% of Malian children under 5 are affected by stunting, amounting to 367,000 severely acutely malnourished children. More than 1.24 million Malians require urgent food assistance.

We distributed food packs to those most in need in Mali, supporting families with nutritional food packs.

## Impact:

- 50 Family Food Packs
- 374 Beneficiaries



**Aid  
Distribution**  
MALI  
2023

HUMAN AID & ADVOCACY

HUMANAID.ORG



# WASH

Access to water is a basic human right. It is fundamental to health, dignity and prosperity. Everyone has the right to water and sanitation, however, 1 in 4 people globally do not have access to safe, clean drinking water.



# ROHINGYA REFUGEES

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The Rohingya camps in Cox’s Bazar, Bangladesh, are the world’s largest refugee camp and home to 952,309 Rohingya refugees. These refugees have fled the ethnic cleansing by the Burmese government, seeking safety and sanctuary in Bangladesh, where the government have denied them any lasting refugee status.

In the Rohingya camps, water both at source and storage has been found to have high levels of contamination, potable water is limited and inadequate distances between water sources means many have to walk long distances to collect water for their families. In Bangladesh, a substantial 60% of the population grapples with unsafe drinking water and inadequate sanitation.

We have constructed water pumps in some of the most critical areas for Rohingya communities, reducing the need to draw water from unsafe and unsanitary sources. The wells extract water from underground, providing a stable water source in places of great need.

## Impact:

- 45 Water Wells
- 310 Families
- 1,705 Beneficiaries







## AFGHANISTAN

---

In Afghanistan, a third of the population are unable to access clean, safe drinking water and 79% of households do not have enough water for drinking, cooking, bathing, and washing. The long-term effects of recurrent drought and erratic climatic shocks have led to a below average harvest, further threatening Afghan incomes and livelihoods. As river levels plummet and extreme weather becomes more frequent, rising temperatures and worsening pollution cause water to become scarce and less safe.

We implemented water wells in hard to reach villages, helping to prevent water-borne contamination.

### Impact:

- 5 Water Wells
- 5 Families
- 48 Beneficiaries

# YEMEN

---

Due to the Saudi and UAE bombing of Yemen, resulting in mass killing and starvation, Yemen is a country in much turmoil. An alarming 50% of Yemen's population struggle daily to access enough safe, clean water. Torrential downpours, flooding and depleting natural resources alongside a crumbling economic infrastructure mean many Yemenis are being priced out of access to their basic needs. 23.4 million Yemenis are in need of humanitarian assistance and protection in 2022 alone.

We constructed solar powered water wells in rural areas of Yemen, providing safe, potable access to water in areas plagued by frequent power failures.

## Impact:

- 8 Solar Water Wells
- 300 Families
- 2,000 Beneficiaries



# Education & Sponsorship





## SCHOOL CONSTRUCTION

---

Many schools have been targeted & destroyed by shelling during the war in Syria. Syrian school children are no stranger to the effects of war, with 6.1 million in need of education assistance and an estimated 2 million children out of school.

This year, Human Aid & Advocacy constructed a purpose-built school in Syria, providing education to Syrian children from nursery through to secondary school.

### Impact:

- 24 Classrooms
- 750 Students

# ORPHAN SPONSORSHIP

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In countries of war and occupation, the number of orphaned children continues to increase, leaving many in need of humanitarian assistance. Our established orphan sponsorship programme provides essential shelter, food education & education to vulnerable orphans in Syria & Afghanistan, providing them with the support they need.

## Impact:

- 339 Syrian & Afghan Orphans



# Shelter & Settlement (Culture & Community)





## MOSQUE CONSTRUCTION

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Mosques are an essential part of culture and infrastructure for Syrians, however, many hubs of community and culture have been destroyed in Syria throughout 12 years of war. Human Aid & Advocacy have built mosques in rural Syria, providing a welcoming space for many displaced communities.

### Impact:

- 2 Mosques
- 750 Beneficiaries

## OLIVE TREES

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Olive trees are a significant pillar of Palestinian culture and make up 70% of food production in Palestine. Human Aid & Advocacy have been working with Palestinian farmers to plant olive trees in Gaza, supporting the livelihood of farmers whose trees have been uprooted and destroyed.

**Impact:** 1,000 Olive Trees Planted



## SOLAR PANELS

---

Following intense flooding in Zabul Province in August 2022, many Afghans suffered great losses to their homes, properties & livelihoods. In Zabul, clean, safe water is difficult to access and many locals rely on solar panel systems to pump water from below ground to water their gardens and crops. Solar panels were damaged and lost in the floods, leaving reliant Afghans without any viable option with which to water and cultivate their land. As a result, many survivors were unable to earn a sustainable income, and unable to fulfil their basic needs.

Human Aid & Advocacy built solar panel systems for affected families enabling survivors to maintain their household income and support their livelihoods.

**Impact:**

● 9 Families

● 115 Beneficiaries



# Empowerment Projects

Unemployment and poverty affect survivors worldwide. Without a stable income, many households struggle to meet their family's basic needs. Global pandemics, climatic changes & environmental factors have a significant impact on our survivors and their ability to support themselves and their families. Human Aid & Advocacy have established a number of empowering projects designed to help alleviate the economic difficulties survivors face and support them through sustainable income generation projects.





## SEWING MACHINES

---

War and occupation have left close to 2 million Afghan women widowed and solely responsible for providing for their household's basic needs. Human Aid & Advocacy has established the sewing machine project, providing vocational training and sewing machines to widows, equipping them with the skills needed to develop a sustainable livelihood and support their families.

### **Impact:**

- 78 Sewing Machines
- 638 Indirect Beneficiaries

# ZARANGS

---

Zarangs are motorised carriages used for the transfer of goods and people in Afghanistan. We distributed fully fuelled zarangs to family breadwinners in Afghanistan, providing them with the tools to earn and support their families.

## Impact:

- 18 Zarangs
- 132 Indirect Beneficiaries



# RICKSHAWS

---

Rickshaws are used as a means of transport and a primary source of income in Afghanistan. We provided rickshaws complete with a full tank of fuel to households, supporting them to become financially independent.

## Impact:

- 10 Rickshaws
- 87 Indirect Beneficiaries





## COWS

---

Livestock and agriculture accounts for 25% of Afghanistan's GDP. Approximately 70% of Afghans live and work in rural areas, and 61% of all households derive income from agriculture. Human Aid & Advocacy provided cows to farming families, enabling them to sustain an income through breeding, milk and dairy production.

### Impact:

- 13 Cows
- 91 Indirect Beneficiaries

# GREENHOUSES

---

The greenhouse project constructs greenhouses and provides training and resources to Palestinian farmers. Each greenhouse provides seeds, tools, on-farm and off-farm training. Once harvested, the Palestinian farmers retained half of the yield produced, and the remaining half was donated to local Palestinian families.

## Impact:

- 1 Greenhouse
- 100 Indirect Beneficiaries



# Containers



HLBU 4561 315163

2.9m  
9'6"

186340

2.9m  
9'6"

Hapag-Lloyd

HLBU 4561 289581

HLBU 4561 340152

HLBU 4561 320371

HLBU 4561 317845

HLBU 4561 337284

HLBU 4561 335337

HLBU 4561 321675

MAX GROSS 32 500 kg  
71 650 lbs  
TARE 3 900 kg  
8 600 lbs  
MAX PAYLOAD 28 600 kg  
63 050 lbs  
CUBE 76.3 m<sup>3</sup>  
2 694 cuft

MAX GROSS 32 500 kg  
71 650 lbs  
TARE 3 900 kg  
8 600 lbs  
MAX PAYLOAD 28 600 kg  
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CUBE 76.3 m<sup>3</sup>  
2 694 cuft

Human Aid & Advocacy organised a charity container from the UK to Syria. The container was filled with pallets of essential food items and winter clothing, and delivered in the form of food & winter packs to those in need. We distributed to widow and orphan families in our Dar al Khair homes and vulnerable refugee families living in makeshift tents in Northern Syria.

**Impact:**

- 518 Family Packs
- 2,849 Beneficiaries





# Emergency Response





## SYRIA

---

A devastating 7.9 magnitude earthquake struck Turkey & Syria in February 2023, resulting in widespread deaths, injuries and critical damage to essential infrastructure. More than 47,000 deaths were recorded in the worst earthquake the country has experienced since 1999. Human Aid & Advocacy provided much needed aid, including food packs, blankets, mattresses, winter clothes, hot meals, bread packs and cash assistance to Syrian survivors.

### Impact:

- 925 Food Packs
- 1,556 Blankets
- 704 Mattresses
- 352 Winter Clothing Kits
- 10,000 Hot Meals
- 10,000 Bread Packs
- 164 Cash Assistance
- 41,834 Beneficiaries

# AFGHANISTAN

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In June 2022, Afghanistan experienced a 5.9 magnitude earthquake in Paktika Province. 1,000 people passed away as a result and more than 1,400 Afghans were injured. Widespread damage to homes and infrastructure led to the displacement of many Afghan survivors. Human Aid & Advocacy launched an emergency appeal, and provided beneficiaries with emergency packs, including food, tents, blankets, mattresses and living kits.

## Impact:

- 138 Family Emergency Packs
- 1,116 Beneficiaries

A few months later in August 2022, torrential rain and flash flooding in Zabul & Logar Provinces led to the deaths of many Afghans and the loss of hundreds of homes and property. Agricultural landscapes were severely affected, and many livelihoods destroyed. With your support, we were able to provide emergency packs and support to families affected by the flooding.

## Impact:

- 85 Family Emergency Packs
- 1,384 Beneficiaries





THE STORY OF  
*Youssef*

Youssef Salem Al-Mohammed: A Journey of Hope and Resilience Amid the Syrian War

In the heart of the Syrian war's devastation, Youssef Salem Al-Mohammed, a twelve-year-old born into chaos, embodies resilience and determination. In 2011, Youssef lost his father to a sniper's bullet. His father's one wish: 'I want to secure everything for our son. I want to pay for his education so he can become a doctor'. Youssef recalls "Those words were repeated to me by my mother dozens of times a day, to the point that they are imprinted in my memory. I must continue my education and become a doctor one day, no matter the cost."

After his father's death, Youssef and his family remained in the city of Deir ez-Zor, enduring the bombardments and conflicts. Youssef, much like millions of other

children, was born into a Syria marked by war, destruction, death and displacement. *"I don't remember anything from our past because I was too young to understand those days. My mother would often sit with me for hours and tell me stories about a past I knew nothing about."*

Forced to flee bombings in 2015, Youssef's family settled in Jarabulus, where they lived in tents. At six, he started school, but was unable to attend school for a year when his mother was diagnosed with a disc disease in 2019. In 2020, Youssef and his mother moved to the Al Amal Residential Complex. Located near the city of Jarabulus, the complex welcomed families who had lost their breadwinners due to the war.

*'My mother decided to live in the Al Amal Complex, as she could no longer work, and the complex offers many services, the most important of which is the school where I can fulfill my dream and my father's last wish. We moved to the complex, and I am grateful to God that we were able to get a home here. Our lives changed dramatically here. The house is much better than the tent, and I returned to my school after a one-year hiatus. Thankfully, I became one of the top students in the school within the complex. However, as my mother always says, life doesn't always leave a person happy; it has its ups and downs.'* In the Al Amal School, Youssef flourished.

In February 2023, a devastating earthquake struck Turkey and Syria, causing nationwide destruction and severely damaging the school and its structures. Among its aid work supporting survivors of the earthquake, Human Aid & Advocacy launched the school renovation project. With your support, we repaired the cracks, reinforced the wall and restructured the school with welcome improvements, including additional external sanitary facilities.

*"I can't share my happiness with anyone when I saw the engineers and workshops coming to the school. The first thing I did was to tell my mother to bring joy back to her heart. Every day, I sit near the school, watching the work happening inside, eagerly waiting for the work to finish as quickly as possible. In the end, I returned to my seat in school, grateful that the school is now much better than before. I wish the school could be open 24 hours a day; I would never leave it. I want to achieve my dream as soon as possible to make my mother happy and relieve her of the fatigue she endures for me. I hope all the children in the refugee camps can continue their education",* Youssef expressed.

Youssef, like so many Syrian survivors, embodies resilience and determination. Through war, displacement, and disaster, Youssef remains unwavering in his pursuit of education, hoping to make his mother and father proud.

Zakah



Zakah is one of the five pillars of Islam. It is a fundamental obligation performed by all eligible Muslims, to purify one's wealth and soul. By giving Zakah through Human Aid & Advocacy, you can rest assured it will be used to support and empower some of the most disadvantaged communities around the world.

Your Zakah donations are handled with the greatest of care to ensure they reach eligible recipients quickly and securely. The beauty of the Human Aid & Advocacy Zakah fund is that it is shared amongst all our Zakah eligible projects. This allows you to obtain the reward of donating across multiple countries and projects.

All our projects have been conducted in accordance with Islamic guidelines, as advised by an independent board of Scholars (ISB) & the Islamic Finance Advisory (IFA).

**Impact:**

- 887 Families
- 7,060 Beneficiaries





**Ramadan**



Iftar 1k

GAZA 2023

HUMAN AID & ADVOCACY

HUMAN AID .ORG

Ramadan, the holiest month in the Islamic calendar, is a period of fasting, generosity and reflection. During this blessed month, many choose to make voluntary Sadaqah and obligatory Zakah donations, supporting those less fortunate.

For many survivors, Ramadan is a time of great need and many families struggle to afford regular and consistent meals with which to break their fasts. After a full day of fasting, securing nourishing and fulfilling meals is vital to upholding the dignity of our survivors.

We distributed Ramadan food packs, Iftar hot meals, and Fidya and Kaffarah food donations to survivors in Yemen, Palestine, Lebanon, Afghanistan, Mali, Syria & to Rohingya & Uyghur refugees. Each food pack has been curated with nutritious, locally-sourced staples, tailored to the dietary customs of the community. We continued our Ramadan Kitchen programme in Afghanistan & Syria, cooking hot, fresh and fulfilling Iftar meals for survivors to break their fasts with, everyday throughout the month of Ramadan.

### Impact:

- 900 Ramadan Family Food Packs
- 13,200 Iftar Hot Meals
- 807 Beneficiaries
- 5,216 Beneficiaries
- 165 Fidya & Kaffarah Food Packs





**Eid**



For many families, Eid is one of the few respites our survivors look forward to. Your donations have enabled Human Aid & Advocacy to bring joy to children through Eid gifts and Zakat ul Fitr donations to families in some of the most disadvantaged parts of the world, putting a smile on the faces of our survivors.

**Impact:**

- 100 Children's Eid Gifts
- 100 Zakat ul Fitr packs
- 807 Beneficiaries
- 100 Beneficiaries
- 600 Beneficiaries





**Qurbani**



Each year, Muslims around the world celebrate Eid-al-Adha, marking the completion of the Hajj pilgrimage. During this month, Muslims sacrifice an animal and distribute the meat to poor and vulnerable people, commemorating the obedience of Prophet Ibrahim (PBUH).

Human Aid & Advocacy has helped thousands of Muslims to carry out this sunnah (practice). In many of these countries, meat is considered an expensive commodity. For many families, Qurbani provides the opportunity for beneficiaries to enjoy a more varied diet on Eid, and supports the economic infrastructure of these localities by purchasing meat locally.

The Qurbani distribution took place within the first two days of the Eid festivities; with beneficiaries each receiving between 1 and 1.5kg of fresh meat.

**Impact:**

- 601 Qurbani Packs
- 2,619 Families
- 89 Sheep
- 14,573 Beneficiaries
- 34 Cows
- 490 Goats





**Winter**



In the winter season, temperatures can drop below freezing, leading to a rise in hospitalisations, morbidity, and mortality.

Without the right clothing, exposure to the extreme cold increases the occurrence and severity of respiratory tract infections, as well as the number of deaths as a result of them. The longer the exposure, the higher the risk of infection.

This winter, Human Aid & Advocacy supported survivors with seasonal assistance, distributing winter packs to those most vulnerable. Each pack has been curated and made to last throughout the entire winter period.

**Impact:**

- 1,515 Families
- 6,892 Beneficiaries





# Advocacy & Strategy

With Advocacy being a key component of our work, we recruited staff and volunteers dedicated towards our Advocacy goals. With our rebrand we launched a brief insight into our upcoming report “Afghanistan forward: Voices from the ground”. The report details the situation in Afghanistan and the issues faced by aid agencies as well as the Afghan community as a whole.

We initiated monthly briefs to help educate our donors and the public on the current issues regarding the persecution of Muslims in different countries bringing awareness to their plight, with a key call to action that works towards lasting change to their situation.

Alongside this our team have published articles on different new platforms further addressing key issues in our countries of operation. Our focus has been on research and building the country profiles and narratives in each of the 7 areas of operation. This will lay the foundation for our advocacy department to push forward and insha’Allah create a lasting impact for our survivors.



# Trustees Responsibilities

## Statement Of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2015 (FRS102);
- 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; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charitable company will continue in operation.

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

Each of the persons who is a director/trustee at the date of approval of this report confirms that:

- there is no relevant audit information of which the company's auditors are unaware; and
- they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

The Trustees' Annual Report and the Strategic Report were approved by the Board of Trustees (in their capacity as company directors) on 15 December 2023 and signed on its behalf by:



Nur Choudhury (Chairman)

# Trustees Financial Review

The donor base has been very responsive to the continuing and worsening humanitarian crises globally, and as a result we have been able to reach out extensively.

The charity made a surplus of £18,155 this year, following a £16,007 deficit in the prior year. There was a need to be immediately responsive to some of the global crises' during the year, in particular the plight of victims of earthquake in Syria, and therefore the entity had to operate using unrestricted funds built up, in a few cases, so to act swiftly.

The total reserves of the charity ended at £358,472, with £108,520 of these as restricted funds, primarily remaining for continuing projects related to Syrian and Afghan refugees. The charity had free reserves of £203,716 at the year-end, which should help it to continue to deliver its projects for the year ahead.

The aim is for Human Aid & Advocacy to become more resilient and flexible when responding to crises in the future, so that any emergency responses required to global events, will not be overbearing for our resources. To this end, we are continually monitoring our budgetary control so that we can reach a reserves level that equate to 6 months of operational activity. A significant benefit is that we do not carry any other significant financial commitments that pose a risk to our sustainability, such as loans or recognition of pledged income.

#### Risks and uncertainties.

There will continue to be significant geographical risk due to the locations we aim to reach. To this end we are committed to conducting the expected level of research and due diligence that is required before embarking on partnerships or charitable operations abroad. With our rebrand, there may be an adverse reaction on our brand recognition which could impact on our ability to generate funds. This is being managed through a strong marketing campaign to build brand affinity.

The rising cost of living remains an uncertainty which could impact on the level of charitable giving from the public, therefore financial forecasts are being prepared based on possible drop in income to ensure the charity's operations are not adversely impacted.

# Independent Auditor's Report

## INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS/TRUSTEES OF HUMAN AID & ADVOCACY FOR THE YEAR ENDED 31 MARCH 2023

### Opinion

We have audited the financial statements of Human Aid & Advocacy Ltd for the year ended 31st March 2023, which comprise the statement of financial activities, the Statement of Financial Position, the statement of cash flows, and the related Notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

We have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We sought clarity on the Company's cashflow and projected deliverables to help conclude on this. We have not identified any material uncertainties relating to events or conditions that cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, including the Strategic Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Trustees Annual Report, including the Strategic Report, has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and the Trustees Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

As part of our planning process:

- We enquired of management and staff the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there were any known instances of suspected or alleged fraud
- We obtained an understanding of the various legal and regulatory frameworks under which the charity operates, and made the necessary enquiries of management to understand if there were any major areas of non-compliance
- We considered incentives and opportunities that exist within the charity, including management bias, to present the potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly

To address the risk of fraud through management bias and override of controls, we:

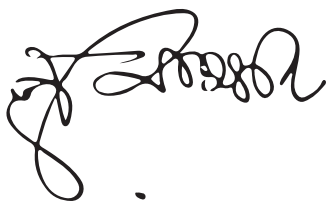
- Tested revenue and expenditure to determine if the entities activities were aligned with its charitable objectives, as well as to detect any unusual relationships
- Made assessments on whether any judgements and assumptions in accounting estimates, or within charitable projects, were indicative of potential bias

To address the risk of fraud through management bias and override of controls, we:

- Agreed financial statement disclosures to underlying supporting documents
- Made enquiries of management of any potential litigation and claims

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Acts 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as body, for our audit work, for this report, or for the opinion we have formed.



Mr Nur Ahmed Chowdhury FCCA (Senior Statutory Auditor)  
For and on behalf of Abacus Partners (Ldn) LLP  
Statutory Auditor  
Unit A, Abbots Wharf  
93 Stainsby Road  
London E14 6JL  
Date: 15th December 2023

# Financial Statements

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
Charitable Activity Income	5	671,652	1,368,061	2,039,714	1,866,380
Other income	6	73,762		73,762	178,063
<b>Total Income</b>		<b>745,414</b>	<b>1,368,061</b>	<b>2,113,476</b>	<b>2,044,443</b>
<b>RESOURCES EXPENDED</b>					
Fundraising Costs	7	246,942	-	246,942	112,272
Charitable Activity Costs	8	152,069	1,521,417	1,673,486	1,801,659
Governance and Support Costs	9	146,878	28,015	174,894	145,386
Loss on disposal of investments	9			-	1,133
<b>Total Resources Expended</b>		<b>545,889</b>	<b>1,549,432</b>	<b>2,095,321</b>	<b>2,060,450</b>
<b>NET INCOME /DEFICIT FOR THE YEAR</b>		<b>199,526</b>	<b>(181,371)</b>	<b>18,155</b>	<b>(16,007)</b>
Fund Movement	17	(161,026)	161,026	-	-
<b>Fund as at 1 April 2022</b>		<b>211,452</b>	<b>128,865</b>	<b>340,318</b>	<b>356,325</b>
<b>Funds as at 31 March 2023</b>	17	<b>249,952</b>	<b>108,520</b>	<b>358,472</b>	<b>340,318</b>

All the activities of the charitable company are from continuing operations.

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
**STATEMENT OF FINANCIAL POSITION**  
AS AT 31 MARCH 2023

	Notes	£	Total 2023 £	Total 2022 £
<b>FIXED ASSETS:</b>				
Tangible Assets	12		46,236	10,419
<b>Current Assets:</b>				
Debtors & Prepayments	13	189,000	201,832	
Cash at Bank and in hand		<u>187,871</u>	<u>194,385</u>	
		376,871	396,217	
<b>Creditors:</b>				
Amount falling due within one year	14	<u>64,635</u>	<u>66,318</u>	
<b>Net Current Assets</b>			312,236	329,899
<b>Total Net Assets</b>			<u><u>358,472</u></u>	<u><u>340,318</u></u>
<b>Funds</b>				
Unrestricted funds	17		249,952	211,452
Restricted Funds	17		108,520	128,865
<b>Total Funds</b>			<u><u>358,472</u></u>	<u><u>340,318</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102

These financial statements were approved by the board of directors and authorised for issue on 15 December 2023, and are signed on behalf of the board by:



Mr. Nur Choudhury  
(Chairman)



Dr. Zeeshan Siddiqui  
(Director)

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
**CASHFLOW STATEMENT**  
AS AT 31 MARCH 2023

		2023		2022
	£	£	£	£
<b>Cash Outflow from Operating Activities</b>				
Operating Profit	18,155		(16,007)	
Depreciation	14,468		10,542	
Finance Costs				
(Gain)/Loss on subsidiary disposal	-		1,133	
(Gain)/Loss on fixed asset disposal				
<b>Operating Profit Before Working Capital Charges</b>	32,623		(4,332)	
(Increase)/Decrease in Debtors	12,832		(159,627)	
(Increase)/Decrease in Inventory			6,795	
Increase/(Decrease) in Creditors	(1,683)		21,138	
<b>Cash from Operations</b>	43,771		(136,026)	
Finance Cost Paid				
<b>Net Cash Generated from Operations</b>		43,771		(136,026)
<b>Cash Outflow from Investment Activities</b>				
Purchase of Tangible Fixed Assets	(50,285)		-	
Fixed assets disposal				
Disposal of a subsidiary net of cash disposed of			(1,133)	
<b>Net Cash inflow/outflow from investment Activities</b>		(50,285)		(1,133)
<b>Cash Outflow from Financing Activities</b>				
Capital grants	-		-	
Increase/(Decrease) of Long Term Loans				
<b>Net Increase/(decrease) in Cash and Cash Equivalent</b>		(6,514)		(137,159)
Opening Cash and Cash Equivalents		194,385		331,544
Closing Cash and Cash Equivalents		187,871		194,385
<b>Reconciliation:</b>				
Cash at bank and in hand		187,871		194,385
		187,871		194,385

The entity has no debt, See Note 24.

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

**1 General information**

Human Aid & Advocacy is a registered charity, and a company limited by Guarantee, registered in England & Wales. In the event of the charity being wound up, the liability in

**2 Accounting convention**

The charitable company is a public benefit entity as defined by FRS 102, and the financial statements have been prepared in accordance with the Statement of Recommended

**3 Accounting Policies**

**3.1 Going concern**

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements, in confirming their assessment of going

**3.2 Group accounting and disposal of subsidiary**

The entity had a 100% stake in Skyrose Limited (Co. No 02744508) up until the last year-end. Skyrose Limited has been disposed, with no income or expenditure in this financial

**3.3 Income Recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been

- Donations are recognised on receipt, and trading income is recognised at the point of sale of goods.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

**3.4 Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where

**3.5 Allocation and apportionment of costs**

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities. IT costs, printing and postage, utilities, and general travel expenditure which are not directly attributable to projects, are apportioned between charitable and support costs by a ratio of (3:1).

**3.6 Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel,

**3.7 Tangible fixed assets and depreciation**

Fixed assets for the charity use are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	20% on cost.
Furniture, Fixture and Equipment	20% on cost.
Short Leasehold Asset	Amortised over term of lease

**3.8 Funds:**

Unrestricted funds comprise the accumulated surplus or deficit in income and expenditure accounts, and are available for use at the discretion of Trustees, to further the general

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE )**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

**4 Incoming Resources**

Incoming resources are attributable to the principal activities of the charity.

**INCOME SUMMARY**

<b>5 CHARITABLE ACTIVITIES INCOME:</b>	Unrestricted	Restricted	2023	2022
	£	£	£	£
General Donations	333,632		333,632	554,099
Gaza Collection	16,615	66,458	83,073	376,124
Bangladesh Collection	142	566	708	2,618
Qurbani Collection	1,107	4,428	5,535	48,218
Zakaat	1,925	7,701	9,626	44,660
Fitra	1,900	7,600	9,500	-
Syria Collection	161,656	654,603	816,258	426,058
Burma Project	-		-	42,854
Yemen Collection	6,667	26,670	33,337	24,994
Iftar Collection	1,342	13,367	14,709	55,353
Africa Collections	2,795	11,181	13,976	103
Lebanon Collection	963	3,853	4,816	32,702
Uyghur Collection	82	326	408	17,762
Afghanistan Collection	131,525	526,098	657,623	240,835
Winter Collection	11,303	45,210	56,513	
	<u>671,652</u>	<u>1,368,061</u>	<u>2,039,714</u>	<u>1,866,380</u>
<b>6 OTHER INCOME:</b>				
Gift Aid from HMRC	73,218		73,218	172,994
Bank profit	544		544	
HMRC Job Retention Scheme			-	5,069
	<u>73,762</u>	<u>-</u>	<u>73,762</u>	<u>178,063</u>
<b>Total Income</b>	<u><u>745,414</u></u>	<u><u>1,368,061</u></u>	<u><u>2,113,476</u></u>	<u><u>2,044,443</u></u>

**HUMAN AID & ADVOCACY**  
( A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2023

**EXPENSES SUMMARY**

7 FUNDRAISING COST:	Unrestricted	Restricted	2023	2022
	£	£	£	£
Fundraising events	63,511		63,511	112,272
Consultancy	121,039		121,039	
Fundraising staff	54,234		54,234	
Call centre fees	8,158		8,158	
	246,942	-	246,942	112,272
<b>8 CHARITABLE ACTIVITIES COST:</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Salaries and Employer costs	26,264	105,056	131,320	126,907
Staff Training	1,061		1,061	7,605
Gaza Project		39,977	39,977	361,732
Bangladesh Project		567	567	151,189
Qurbani Project		21,843	21,843	25,490
Zakaat		7,701	7,701	32,179
Fitr		7,600	7,600	-
Syria Project		610,228	610,228	423,739
Burma Project		68,323	68,323	24,871
Iftar Project		15,277	15,277	60,915
Yemen Project		31,427	31,427	120,167
Lebanon Project		63,748	63,748	50,983
Uyghur Project		47,231	47,231	70,979
Afghanistan Project		457,015	457,015	314,355
Africa Project		3,975	3,975	-
Winter Project		41,449	41,449	
Casual Worker & Volunteer expenses	1,457		1,457	7,910
IT Support and Maintenance	11,531		11,531	1,186
Repairs & Maintenance	6,951		6,951	266
Publicity and Marketing	93,209		93,209	14,691
Telephone/Internet	2,655		2,655	3,140
Printing/Postage/Stationery	8,856		8,856	3,355
Credit Card and Platform Charges	85		85	-
	152,069	1,521,417	1,673,486	1,801,659
<b>9 GOVERNANCE AND SUPPORT COST:</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
<b>Support Costs:</b>			-	-
Salaries and Employer costs	7,004	28,015	35,019	33,843
Rent, Rates and Service Charges	68,776		68,776	31,951
IT Support and Maintenance	3,844		3,844	395
Printing/Postage/Stationery	2,952		2,952	1,118
Telephone/Internet and Utilities	885		885	1,047
Travel Expenses	14,892		14,892	14,620
Legal & Professional fees	2,031		2,031	15,915
Subscriptions	13,544		13,544	5,115
Bank Interest and Charges			-	12,897
Sundry expenses	2,028		2,028	1,443
Depreciation	14,468		14,468	11,675
	130,423	28,015	158,439	130,019
<b>Governance Cost:</b>				
Salaries and Employer costs	8,755		8,755	8,461
Insurance	500		500	
Bookkeeping and Accountancy	3,600		3,600	3,600
Audit Fees	3,600		3,600	3,600
	16,455	-	16,455	16,500
	146,878	28,015	174,894	146,519
<b>Total Expenses</b>	<b>545,889</b>	<b>1,549,432</b>	<b>2,095,321</b>	<b>2,060,450</b>

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

**10 ANALYSIS OF NET ASSETS BETWEEN FUNDS :**

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	46,236		46,236
Current assets	198,371	178,500	376,871
Current liabilities	(64,635)		(64,635)
<b>Total Net assets</b>	<b>179,972</b>	<b>178,500</b>	<b>358,472</b>

**11 RESTRICTED FUND MOVEMENT :**

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Syria Project	0	654,603	623,535		31,067
Gaza Project	0	66,458	53,284		13,175
Bangladesh Project	0	566	566		0
Qurbani Project	30,722	4,428	35,150		0
Zakaat Projects	0	7,701	7,701		0
Fitra	0	7,600	7,600		0
Burma Project	82,924	-	81,630		1,294
Yemen Project	0	26,670	44,734	18,065	0
Iftar Projects	15,217	13,367	28,584		0
Africa Projects	0	11,181	3,975		7,206
Lebanon Project	0	3,853	77,055	73,202	0
Uyghur Project	0	326	60,538	60,212	0
Afghanistan Project	0	526,098	470,322		55,776
Winter Project	0	45,210	54,758	9,547	0
	<b>128,865</b>	<b>1,368,061</b>	<b>1,549,431</b>	<b>161,026</b>	<b>-</b>
					<b>108,520</b>

**12 TANGIBLE FIXED ASSETS:**

	Motor vehicles £	Furniture & Equipment £	Short leasehold £	Total £
Cost B/Fwd.	15,679	44,899		60,578
Additions		5,495	44,790	50,285
Disposals				0
	<b>15,679</b>	<b>50,394</b>	<b>44,790</b>	<b>110,863</b>
Depreciation:				
Charges B/Fwd.	12,543	37,615		50,158
Charge for the year	3,136	6,853	4,479	14,468
Dep Elim on Disposal				
	<b>15,679</b>	<b>44,468</b>	<b>4,479</b>	<b>64,626</b>
Net Book Value				
31-Mar-23	0	5,926	40,311	46,236
31-Mar-22	3,136	0	7,283	10,419

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**for the year ended 31 March 2023**

<b>13 DEBTORS &amp; PREPAYMENTS:</b>	2023	2022
	£	£
Prepaid expenditure	178,500	192,000
Rent deposits	10,500	
Accrued Income		9,832
	189,000	201,832
<b>14 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR</b>	2023	2022
	£	£
Accruals	7,200	7,200
PAYE and tax liabilities	55,540	56,469
Pension creditors	1,895	2,631
Wages payable	-	18
	64,635	66,318
<b>15 AUDITORS' REMUNERATION</b>	2023	2022
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	3,600	3,600
Fees Payable to the charity's auditor for non-audit services	3,600	3,600
<b>16 STAFF EMOLUMENTS:</b>	2023	2022
	£	£
Total wages and salaries	211,117	233,519
Employer's NIC	15,256	17,272
	226,373	250,791
Direct Charitable	182,600	208,487
Others	43,773	42,304
	226,373	250,791
Avg No of employees: Admin	1	1
Avg No of employees: Direct	7	7
	8	8
Employees paid in excess of £60,000 during the current year and previous year	None	None
Key management personnel were remunerated £28,087 during the year (2022: £56,297)		

**HUMAN AID & ADVOCACY**  
( A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2023

17 MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 April 2022	201,033	10,419	211,452	128,865	340,318
Current year	199,526		199,526	(181,371)	18,155
Current year transfer	(196,843)	35,817	(161,026)	161,026	0
As at 31 March 2023	203,716	46,236	249,952	108,520	358,472

As at 31 March 2023 designated funds of £46,236 were required to match the net cost of fixed assets. This left free £203,716 (2022: £201,033) unrestricted reserves for future

**18 TAXATION**

As a registered charity, the entity is exempt from Taxation.

**19 POST BALANCE SHEET EVENTS**

There were no adjusting or non-adjusting events after the year-end

**20 RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES**

Trustees were reimbursed £5,703 of expenses during the year (2022 : £5,995). There were no related party transactions to report during the year.

**21 CONTINGENT ASSETS AND LIABILITIES**

There were no contingent assets or liabilities in the year.

**22 VOLUNTEERS**

During the year the charitable company benefited from unpaid work performed by volunteers. The company refers to Fundraising guidelines as set out by the Fundraising Regulator for collections.

**23 FINANCIAL COMMITMENTS**

As at 31st March 2023, Human Aid & Advocacy had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2023 £	2022 £
Under one year	42,000	28,500
Between 2-5 years	-	-
More than 5 years	-	-

**24 ANALYSIS OF CHANGES IN NET DEBT**

	At start of year £	Cash flows £	Acq/disp of subsidiaries £	New finance leases £	Fair value movements £	Forex movements £	Other non- cash changes £	At end of year £
Cash	194,385	(6,514)	-	-	-	-	-	187,871
Overdrafts	-	-	-	-	-	-	-	-
Total cash	194,385	(6,514)						187,871
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
Total borrowings	-	-						-
<b>TOTAL</b>	<b>194,385</b>	<b>(6,514)</b>						<b>187,871</b>

**25 GRANT MAKING**

The entity does not actively raise funds for other charities to deliver projects. However, it works with partners where it is more practical or strategically more cost-effective to deliver aid. During the financial year, the entity transferred funds of £144,000 to the UK based charity Muslims In Need (charity no.1158317) in order to help distribute aid to shelters for widows and orphans fleeing the Syrian conflict.

**HUMAN AID  
& ADVOCACY**



3 Coke Street, London, E1 1ER

[info@human-aid.org](mailto:info@human-aid.org) | [human-aid.org](http://human-aid.org) | 020 3875 0563

CHARITY REG NO: 1138111 | COMPANY NO: 07227412

**Human Aid & Advocacy**

England & Wales - Charity number 1138111

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# Accounts

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**HUMAN AID  
& ADVOCACY**



# Annual Report

for Year Ending March 2022

Charity Reg No: 1138111  
Company No: 07227412



<b>Message from the Chair</b>	<b>03</b>
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# Message From The Chair

*In the Name of Allah, the Most Beneficent, the Most Merciful,*

**Assalamu Alaikoum**  
(Peace be upon you,)

Human Aid was founded on 4 core principles: Moral Courage, Integrity, Courageous Leadership and Humility.

For over a decade, we have worked tirelessly with these values in mind, to support survivors of war and persecution with the aim of restoring their dignity and fulfilling their rights to self-sufficiency and empowerment.

We currently operate in 7 countries, and aim to expand our reach to more communities and survivors, by the will of Allah, in the upcoming year. This year, we were able to extend our operations to support survivors in the Central African Republic, by providing Qurbani meat, supporting the food and nutritional needs of the poor and vulnerable families of Bosele. We were able to assist more than 1,300 families, affording them an opportunity to strengthen the bonds of family and community, over a warm and delicious meal.

In December 2021, we became one of the very few UK NGOs to be registered in Afghanistan. Prior to this, many charities have been denied registration in Afghanistan, as a direct result of the corruption and misuse of resources in the charity sector, leaving the Afghan Government struggling to trust third sector organisations. Since then, Human Aid have managed to provide much needed aid, supporting nearly 30,000 beneficiaries through sustainability programmes, support and aid projects. We have fostered a strong relationship with the government and local police force to assess the needs and demands in each area, and support Afghanistan where she needs it most.



This year, Rohingya refugee camps in Bangladesh were decimated by floods and fires that destroyed the homes and shelters of the most vulnerable, overwhelming the already displaced population. Human Aid initiated an emergency appeal, providing shelter, food and aid to vulnerable families. Across all our programmes, we continue to aid our survivors, providing support to those that need it most.

Our efforts are only made possible by the will of Allah, and I am grateful for the network of steadfast and unwavering supporters that have allowed us to make the impact we have. I feel privileged to be a part of an ever-expanding organisation and am excited to share with you all our plans for our new strategic direction, which will be revealed in the upcoming year.

May Allah place barakah in our work and continue to allow us to serve more people in need with Ihsan (excellence), to the absolute, best of our ability. Ameen

Kind regards and thank you for your support,

A handwritten signature in black ink, appearing to read 'Nur Choudhury'. The signature is fluid and cursive, with a large loop at the end.

Nur Choudhury,  
Chairman, Human Aid.

# Governance and administration

The Trustees, who are also Directors of the charity for the purpose of the Companies Act, are please to present the Trustee Report and audited financial statements for the year ending 31 March 2022. This report complies with requirements of the Companies Act 2006 and the Charites SORP (2015).

## **GOVERNING INSTRUMENT**

---

The companies/charity's objects and controls are regulated by the Memorandum and Articles of Association, which was adopted on 19 April 2010 and amended by special resolution on 7 August 2010. The organisation was incorporated by the Companies House on 19 April 2010 as 'Human Aid UK Limited' and later changed to 'Human Aid UK' on 22 March 2011. It was recently changed to 'Human Aid & Advocacy Ltd' on 13 October 2022 and later changed to 'Human Aid & Advocacy' on 25 Oct 2022. The same was registered with the charity status on 17 September 2010.

Human Aid UK rebranded to Human Aid & Advocacy to further its charitable objectives of not only providing relief via aid but also advocating for the survivors of war and persecution.

## **DIRECTORS/TRUSTEES**

---

Nur-E-Azom Choudhury (Chairman).  
Appointed March 2019

Dr. Zeeshan Siddiqui (Trustee).  
Appointed March 2019

Mamoon Al-Hasan (Trustee).  
Appointed June 2022

The Directors are eligible in committee, to appoint additional trustees under the terms of the Memorandum and Articles f Association.

## **REGISTERED OFFICE**

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Human Aid & Advocacy  
3 Coke Street  
London E1 1ER

## **BANK**

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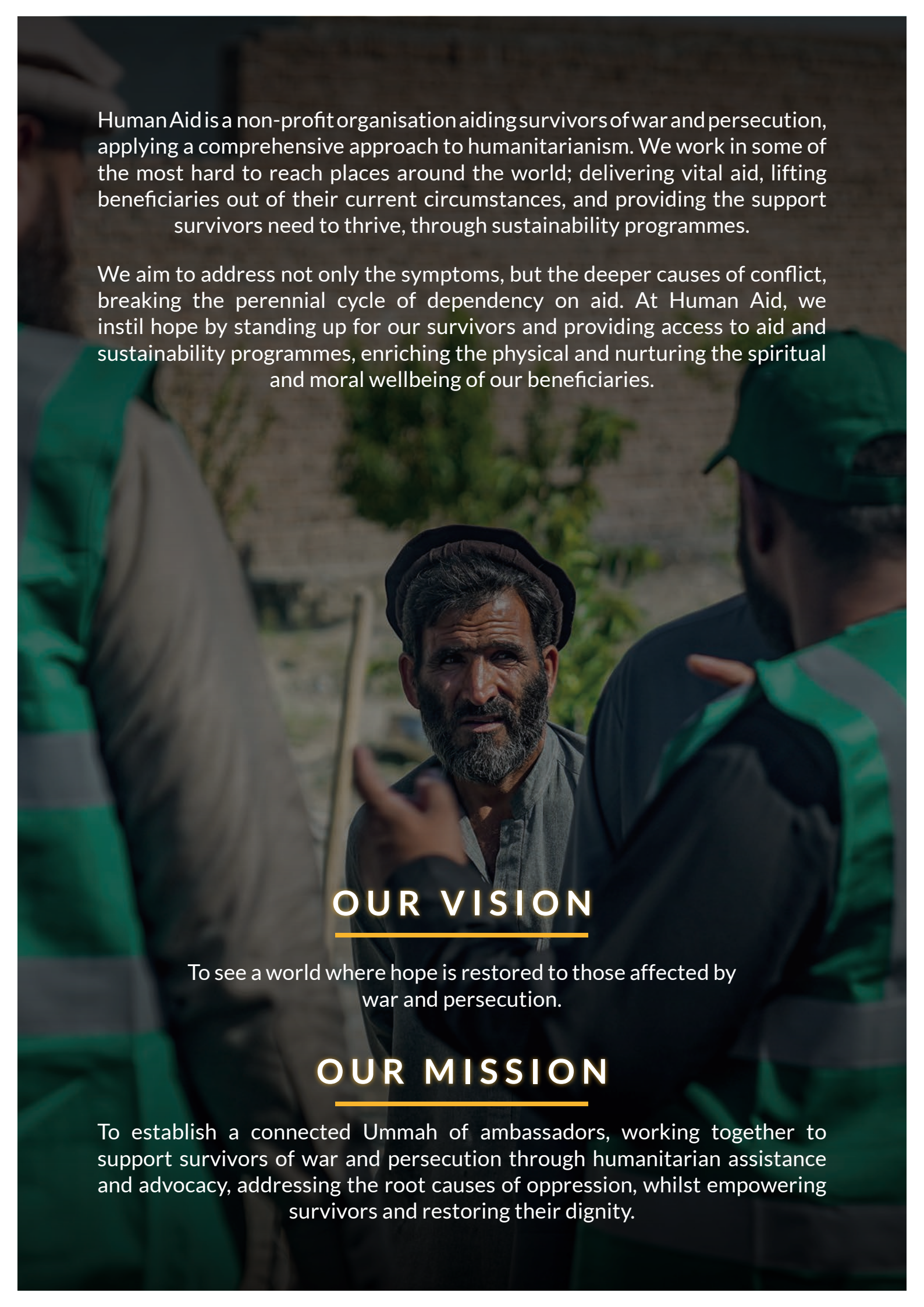
Al-Rayan Bank  
44 Hans Crescent  
Knightsbridge  
London SW1X 0NZ

## **AUDITOR**

---

Abacus Partners (LDN) LLP  
Unit A  
Abbots Wharf  
93 Stainsby Road  
London E14 6JL

# Vision, Mission, Values

A man with a grey beard and a dark cap is the central focus, looking towards the right. He is surrounded by people wearing green high-visibility jackets, suggesting a field setting. The background is slightly blurred, showing some greenery and a stone wall.

HumanAid is a non-profit organisation aiding survivors of war and persecution, applying a comprehensive approach to humanitarianism. We work in some of the most hard to reach places around the world; delivering vital aid, lifting beneficiaries out of their current circumstances, and providing the support survivors need to thrive, through sustainability programmes.

We aim to address not only the symptoms, but the deeper causes of conflict, breaking the perennial cycle of dependency on aid. At Human Aid, we instil hope by standing up for our survivors and providing access to aid and sustainability programmes, enriching the physical and nurturing the spiritual and moral wellbeing of our beneficiaries.

## OUR VISION

---

To see a world where hope is restored to those affected by war and persecution.

## OUR MISSION

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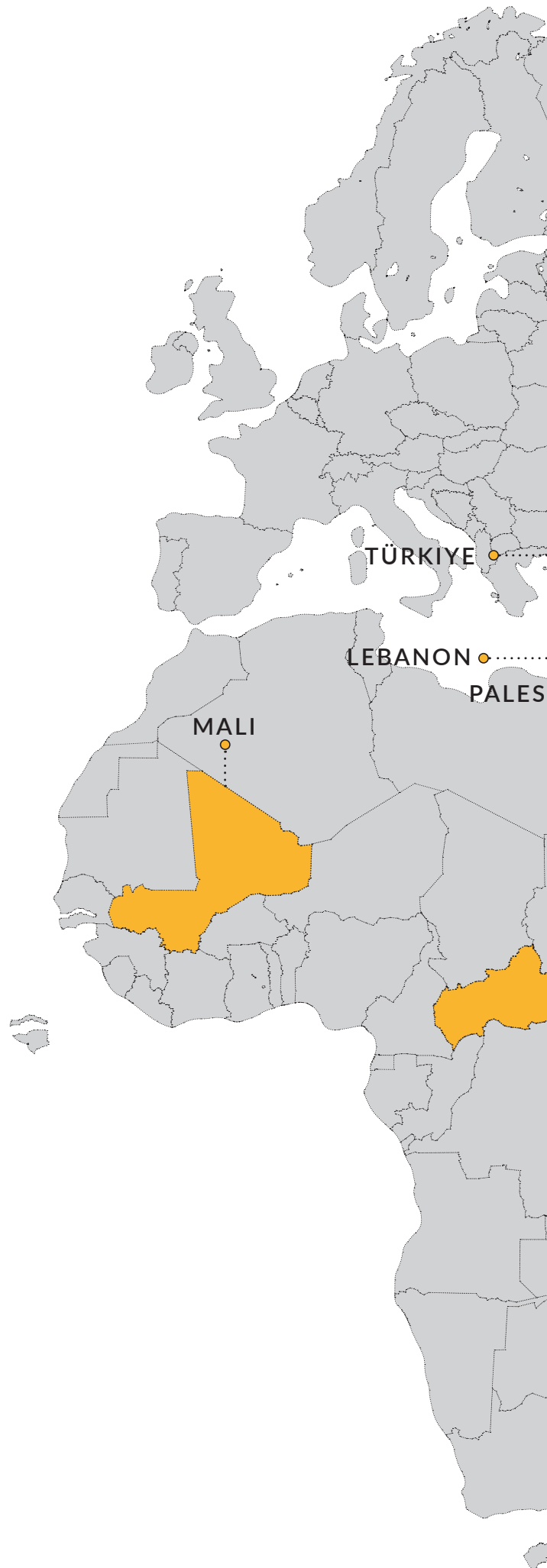
To establish a connected Ummah of ambassadors, working together to support survivors of war and persecution through humanitarian assistance and advocacy, addressing the root causes of oppression, whilst empowering survivors and restoring their dignity.

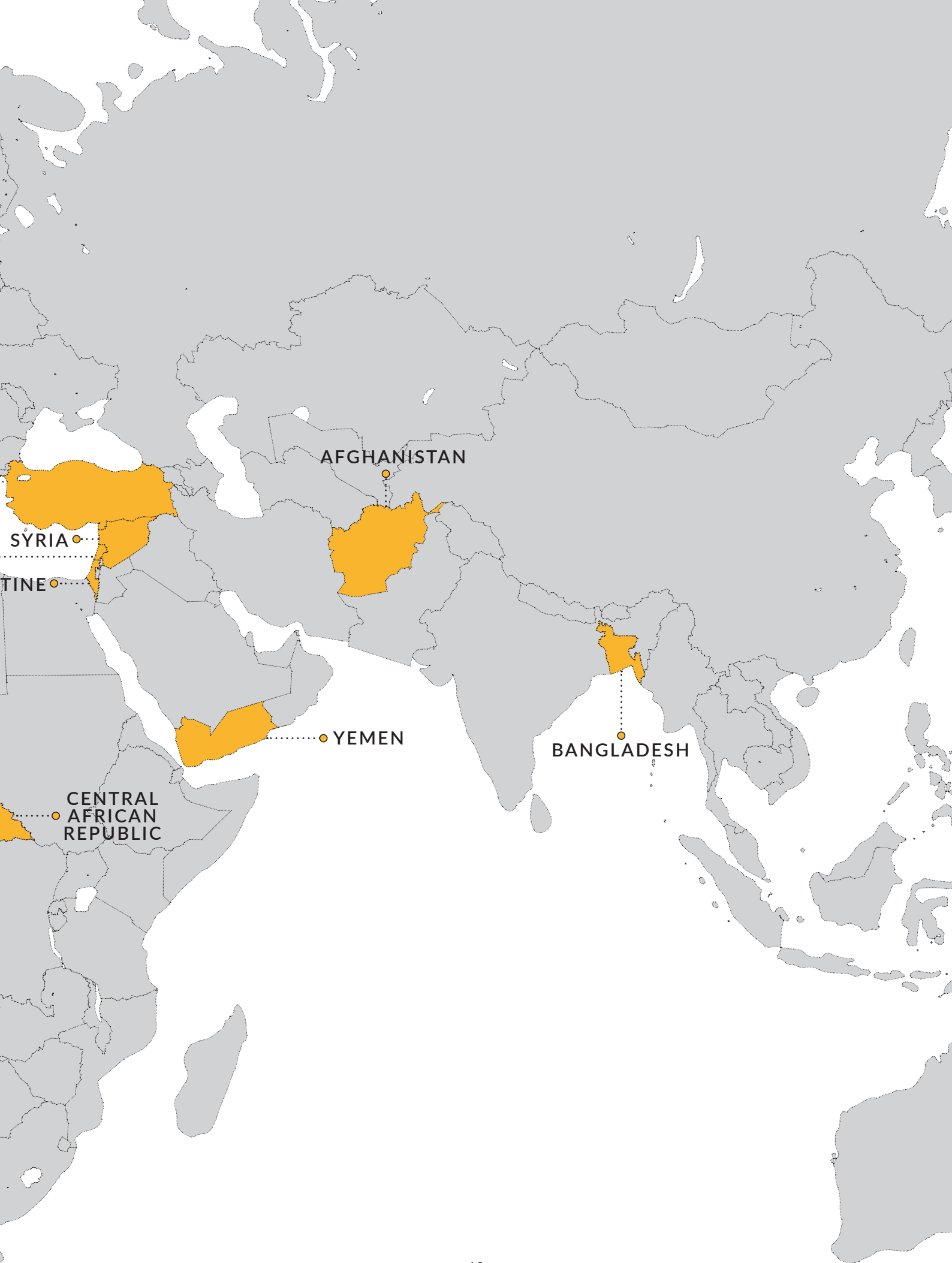
## OUR REACH

---

We are working tirelessly in some of the poorest countries in the world to help people escape the hardship of conflict.

With the help of our partners, we are able to support people in some of the most hard-to-reach places of the world.





AFGHANISTAN

SYRIA

IRAQ

YEMEN

BANGLADESH

CENTRAL  
AFRICAN  
REPUBLIC

# Food & Nutrition



# AFGHANISTAN

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Afghanistan is undergoing an economic crisis: unemployment and poverty are at an all-time high, leaving many households without a stable income, and unable to meet their family's basic needs. It is reported that 95% of Afghans do not have enough to eat, with chronic nutritional deficiency affecting 41% of children under five. The prevalence of wasting, the extreme manifestation of severe acute malnutrition, is extremely high, at 9.5%, with acute malnutrition above emergency thresholds in 25 out of 34 provinces. Now, at serious risk of famine, Afghanistan is in imperative need of assistance.

Human Aid have been working in Afghanistan, providing vital food aid packages to those in dire need.

## Impact:

- 2,000 packages
- 16500 beneficiaries





## LEBANON

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There are currently more than 1.5 million Syrian refugees living in Lebanon, with almost 60% of refugees living dangerous, substandard, or overcrowded shelters. Rising inflation impacted in the cost of food significantly, increasing 404%. An alarming 49% of Syrian refugee families are food insecure.

Human Aid distributed food packages, containing staple food items, to refugees in Lebanon.

### Impact:

- 100 packages
- 500 beneficiaries



# TÜRKIYE

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Forced to leave their homes, under threat of persecution, many Uyghurs fled China and sought refuge and safety in Turkey. Many have settled in Turkey, although they are left without any legal status due to legislation and Chinese reservation, and thus are unable to benefit from any facilities provided to other refugee groups, including those from Syria. The Uyghur refugee population are consigned to living in crowded conditions, with limited access to education, employment and healthcare. Many households struggle to pay their bills and meet their basic food needs.

Our teams, in Turkey, are delivering urgent aid to Uyghur families. Over a period of ten months, Human Aid have supported thousands of Uyghurs with vital food packages.

## Impact:

- 1000 packages
- 1000 families supported over 10 months
- 5500 beneficiaries





## SYRIA

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14.6 million Syrians are in desperate need of humanitarian assistance, an increase of 1.2 million from the year before. Spurred by climatic and economic shocks, more than 90% of the population is estimated to live below the poverty line. Across the country, it is estimated there are 12 million severely food insecure people, ranking Syria amongst the ten most food-insecure countries globally.

In response to the crisis, Human Aid raised the funds needed to send two containers of food from the UK, to the needy people of Syria, alongside the ongoing food package distribution project.

Our team has been working in Syria, supporting those in need of food assistance.

### Impact:

#### Food Containers

- 11,107 families
- 5300 beneficiaries

#### Food Packages

- 919 packages
- 7430 beneficiaries

# YEMEN

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Yemen is experiencing the world's worst humanitarian crisis globally. Acute food insecurity affects nearly 54% of the population, with limited access to basic health care, nutrition services and food shortages, further exacerbated by economic shocks and conflict. 2.3 million children and 1.2 million women suffered from acute malnutrition, in 2021 alone. Increased food prices, reduced incomes and labour opportunities, natural hazards and fuel shortages, leave households vulnerable to malnutrition and the largest food security emergency in the world.

Human Aid have been working in Southwest Yemen, distributing food packages, in the city of Taiz.

## Impact:

- 1565 packages
- 1565 families
- 8607 beneficiaries





## BABY MILK PROJECT

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UNICEF affirms that an adequate, well-balanced diet is the bedrock of child survival, health and development. Well-nourished children are more likely to be healthy, productive, and ready to learn. Undernutrition, by the same logic, is devastating. It blunts the intellect, saps productivity, and perpetuates poverty.

HumanAid has been delivering our Baby Milk Project in response to malnutrition crises in Syria and Yemen. Stunting and wasting are reaching critical levels in these communities, highlighting the need to take action. As a result, Human Aid launched the Baby Milk Project, setting up clinics and providing baby milk formula, supporting mothers who were unable to sufficiently nourish and feed their children.

### Yemen:

- 465 babies
- 1860 bottles

### Syria

- 280 babies
- 2270 bottles





THE STORY OF BABY

*Ikram*

Our Baby Milk Project began in 2022, in Kalbeet, Syria. Many families living in these camps face severe food insecurity, with a well-balanced meal more often a distant hope than a reality. With over 60% of the population experiencing malnutrition, few households can depend on having a nutritious and balanced meal: a situation further exacerbated by economic instability, food shortages and environmental shocks. This is the state of affairs for many Syrian families.

Umm Ehsan is the Grandmother of Baby Ikram. Before fleeing, Umm Ehsan and her family lived in the countryside of Maarat al-Numan, southern Idlib. Her home was shelled, and her son, Ehsan, was hit by shrapnel to the head and body. They fled to safety, arriving in northern Syria, where Ehsan was treated, however, his mental condition deteriorated and he lost consciousness. At the same time, Baby Ikram's mother suffered a neurological disease, a direct result of their poor living situation, and inability to meet her basic daily needs. In search of a cure, she left Baby Ikram with his Grandmother, Umm Ehsan.

Umm Ehsan now lives with her son and Baby Ikram in the Kalbeet camps. She is 70 years old with two dependents. She proclaims, ***“When you find that death is your only option, that hunger is your son's destiny, and that your grandson may die for the same reason, be sure that this is life's greatest tragedies and its most difficult moments”.***

Like many, Umm Ehsan struggles to obtain the proper nutrition to feed herself and her family. Many mothers in the camps have become dependent on rice soup, an insalubrious soup, made by boiling rice. Without the nutrients necessary, infants are prevented from gaining weight and experiencing normal growth.

Umm Ehsan visited the paediatrician at the Kalbeet Centre and discovered that Ikram was in the beginning stages of malnutrition, a consequence stemming from a lack of regular milk. Since joining the Baby Milk Project, Ikram has shown great development, reaching normal levels of baby weight and making significant improvements. Umm Ehsan expressed to Human Aid “Now that you have provided enough food for my grandson, a mountain has been lifted off my shoulders.”

Since the Baby Milk project began, Human Aid has provided assistance to vulnerable Syrian children. 158 children have seen marked improvements to their weight, and 74 children have fully recovered from acute malnutrition. Furthermore, every child in the programme has been protected from improper feeding. It is with your donations, we have been able to help many children, like Baby Ikram to survive and thrive despite their situation.

# WASH: Clean Water Project



AN AAD  
Hope To Life  
7/2022

SARAFIAH

According to the UN (2010), everyone has the right to sufficient, continuous, safe, acceptable, physically accessible and affordable water for personal and domestic use. However, this is not the case. Whilst access to clean drinking water is a basic human right, 1 in 3 people globally do not have access to safe drinking water; moreover, 1 in 10 people still lack basic services.

## BANGLADESH

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Bangladesh is one of the countries considered most vulnerable to the effects of drinking and fresh water shortages, in part, due to rising sea levels and salinity intrusion into freshwater. 60% of the population endures unsafe drinking water, with improper sanitation. Potable water is limited and pockets of arsenic contamination across the country put over 20 million people at risk each year. Human Aid has been working in Bangladesh, constructing hand pump water wells in some of the most needed areas for Rohingya communities. These wells extract water from underground, reducing the need to draw water from unsafe and unsanitary sources.

### Impact:

- 113 water wells
- 6800 beneficiaries







## PALESTINE

---

In Palestine, the 15 year blockade on the Gaza Strip and extremely limited water resources have severely affected the water, sanitation and hygiene sector. Years of limited access to fuels and materials has crippled Gaza's water infrastructure, with 97% of water undrinkable. Gaza's only natural source of water, the coastal aquifer, suffers from over-extraction, salinity intrusion and sewage intrusion, making it largely unfit for human consumption. It is estimated about one-quarter of disease spread in Gaza is caused by water pollution, with 12% of the deaths of young children related to contaminated water. Many Palestinians suffer health complications as a result, including renal failure, fatal diarrhoea and dehydration. In response to Gaza's water crisis, Human Aid have installed water filtration systems, supplying safe, potable drinking water to students and vulnerable families.

### Impact:

- 2 water filtration systems
- 4000 beneficiaries

# YEMEN

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Yemen is suffering from a shortage of water; 50% of the population struggles daily to access enough safe, clean water. With fuel prices increasing, this number is set to rise significantly, as many Yemenis are being priced out of access to their basic needs. 18 million Yemenis depend on humanitarian aid to keep them healthy and alive.

The escalation of conflict, natural disasters, food insecurity and epidemic outbreaks means the need for WASH programmes remains substantially high. Human Aid have commissioned solar wells in the areas of Al Hudaydah and Sana'a, bringing clean water access and facilities to those in desperate need.

## Impact:

- 4 solar wells
- 1200 beneficiaries
- 200 families



# Shelter & Settlement





## THE DAR AL-KHAIR SHELTER IN SYRIA

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In Syria, there are 6.7 million people internally displaced as a result of conflict and violence. This is the highest figure worldwide.

80% of displaced households have been uprooted for four years or more, with disasters, such as, floods, storms and droughts triggering displacement and forcing many people to flee again, some for the second or third time. Northeast Syria suffered its worst drought in more than 70 years. Many IDPs are living in camp shelters made using PVC, that have minimal support.

Human Aid is working in the city of Jarablus, near the Syrian-Turkish border, establishing the “Abode of Goodness” housing project, building apartments for Syrian widow and orphan families.

### Impact:

- 64 apartments
- 290 beneficiaries



**Health**



# BANGLADESH

## THE WELLBEING MEDICAL CENTRE

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The Rohingya population have been subjected to years of genocide, ethnic cleansing and systematic discrimination in Myanmar's Rakhine state. More than 1.1 million Rohingya refugees reside in Bangladesh with children making up 55% of the displaced population.

Highly congested camps, unsanitary conditions and poor nutrition contribute to the prevalence of communicable diseases among the Rohingya population in Cox's Bazar.

Human Aid is working in Cox's Bazar, funding the largest medical centre currently operating in the Rohingya camps, employing doctors, nurses, midwives, clinicians and pharmacists. The 24-hour Wellbeing Medical Centre serves hundreds of people daily, providing a melange of clinics.

### Impact:

- Emergency treatments
- Minor surgical operations
- Neo-natal & post-natal clinics
- Pharmacy dispensary
- Psychosocial support sessions







# GAZA

## AL SHIFA HOSPITAL

Al Shifa Hospital is the largest central hospital in Gaza, treating thousands of patients daily. Socioeconomic decline, conflict and closure, power shortages and inconsistent funding have left many medical facilities overstretched, and under severe pressure.

Human Aid have built a close relationship with the Hospital, financially supporting staff, providing ambulances, medical equipment and hospital beds.

### Impact:

- Supported 2 doctors & 7 nurses with 12 month salaries
- 1 fit-for-purpose ambulance & medical equipment
- 20 A&E patient beds





## GAZA HAYFA MEDICAL HOSPITAL

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Hayfa Medical Hospital specialises primarily in endoscopy and lithotripsy procedures, with 22 specialty outpatient departments, including dermatology, dentistry, optics, laboratory diagnostics, surgery, ENT, dermatology and ultrasound specialty clinics. It offers a conglomerate of crucial procedures for Palestinians.

Human Aid assisted the hospital in performing much-needed surgeries for young children, who were otherwise unable to afford the treatment. We have supplied crucial medical equipment and tools, including a microscopic device, potentially benefitting 5,000 people.

### Impact:

- 20 surgeries
- Medical supplies
- Specialist microscopic device







## SYRIA

### KALBEET HEALTH CENTRE

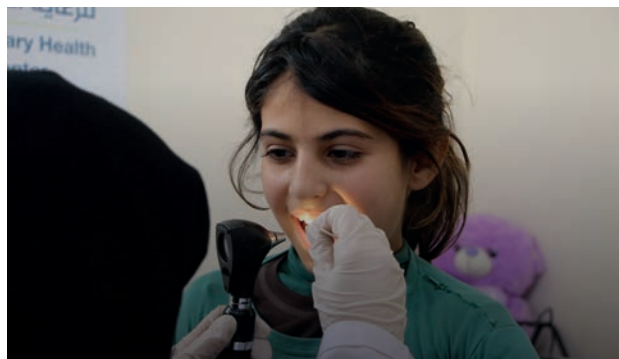
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In Syria, vital infrastructure has been compromised, leading access to healthcare severely restricted. A recent WHO survey revealed that 43% of Primary Health Centres (PHCs) and hospitals in Syria are partially functioning; 2% are non-functioning; and a further 3% are inaccessible due to sheer distance from patients. Lack of shelter and energy sources, deterioration of water and sanitation services, food insecurity and serious overcrowding in some areas, have resulted in the significant erosion of the health system.

Initially a medical and first aid point, the Kalbeet Health Centre has grown into a vital institution in the Al-Amal Camp in the Kalbeet sub-district. It is now a Primary Health Centre featuring a wider range of critical health services, catering to a region in desperate need of medical services. The Centre now has the capacity to better receive beneficiaries and provide life-saving healthcare.

#### Impact:

- Paediatric clinic
- Psychosocial therapy clinic
- Laboratory
- Pharmacy
- Emergency ward
- Nutrition & community health clinic



# Vocational Programmes



# CRAFTSMANSHIP TRAINING FOR UYGHUR WOMEN

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An estimated 50,000 Uyghurs have fled to Turkey from the Xinjiang Uyghur Autonomous Region in Western China. Many refugees have left their homeland as a result of the assimilation and discriminatory policies of China, with right groups declaring the Chinese Government is committing human rights abuses on local Turkic populations, particularly Uyghur and Kazakh communities.

Human Aid has been working on the ground in Istanbul, delivering aid to the Uyghur community. Since 2020, we have provided vocational skills courses to Uyghur women, equipping them with the skills, training and facilities to develop a sustainable livelihood and support their families. Many of these women are widows and the sole breadwinners supporting their families.

Each beneficiary received handicraft (sewing) training over a two month period, gifted with a sewing machine of their own. Upon completion of the course, our team, in tandem with local businesses, assist beneficiaries to secure employment.

With your donations, Human Aid continues to serve the Uyghur community, supporting individuals with the dignity to earn autonomously through sustainable projects.

## Impact:

- 60 sewing machines
- 60 Uyghur women trained





# Emergency Response



# BANGLADESH

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Already exhausted by severe flooding, landslides and adverse weather conditions, the Rohingya were inundated when a devastating fire broke out at a refugee camp, in Cox's Bazar, causing significant damage to shelters and infrastructure, in and around the camp. Of the 124,381 people living in the camp, 88,000 were affected and 48,300 displaced.

With your support, Human Aid launched an emergency appeal, distributing packages consisting of shelter, food and clothing.

## Impact:

- 800 packages
- 4850 beneficiaries



# PALESTINE

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In 2021, Gaza faced continued bombardment, leading to hundreds wounded, dozens martyred and thousands of children and women suffering from severe and profound psychological trauma. The escalation by occupying forces destroyed many livelihoods, homes, medical centres and detrimentally affected agricultural crops.

Human Aid provided much needed aid, including food, medical supplies, home renovations and cash assistance to the most needy.

## Impact:

- 500 food packages serving 3200 beneficiaries
- 36 patient beds in Essahaba Medical Centre
- 20 homes renovated
- 100 women's hygiene Kits
- Zakat assisting 100 families
- Emergency medical equipment to Al Shifa Hospital & Essahaba Medical Centre



**Zakat**



Zakat is one of the five pillars of Islam. It is a fundamental concept that Muslims perform annually, provided they meet the necessary conditions (nisaab). The concept of Zakat is intended to purify one's wealth and soul. It is an integral part of Islam, used to support those in need. All our Zakat projects are in accordance with Islamic jurisprudence and delivered to eligible beneficiaries.

Human Aid's policies regarding Zakat collection and distribution are certified by the Islamic Council of Europe. We find one of the best ways to provide Zakat, is by paying in cash. This allows families to spend their alms on what they deem best.

Your Zakat is distributed to some of the most disadvantaged communities around the world, including Afghanistan and Gaza.

**Impact:**

- 1222 families
- 9372 beneficiaries



# SUPPORTING FAMILIES IN LEBANON

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We distributed Zakat payments to Syrian widows and orphans sheltering at our Dar-Al-Salaam complex. Each family received cash payments in the region of £300.

## Impact:

- 22 families
- 22 beneficiaries



# ZAKAT AL FITR IN SYRIA

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At the end of Ramadan, Muslims celebrate Eid al Fitr, marking the end of the month of Fasting. Zakat al Fitr is a special alms that all able, self-supporting, adult Muslims are obligated to pay, given that they possess food in excess of their needs. In the case of dependents, the head of the household can also pay Zakat al Fitr on their behalf.

Many Muslims choose to donate during the month of Ramadan, and one of the requirements for Zakat al Fitr, is that it must be paid before the Eid-al-Fitr prayer commences, so that the poor and needy can experience the festivities of the day.

## Impact:

- 22 families
- 22 beneficiaries



**Ramadan**



HUMAN AID SMASH  
**IFTAR PACKS  
DISTRIBUTION**

Gaza, Palestine - 2021

The holiest month in the Islamic Calendar, Ramadan is a season of fasting, generosity and reflection. Many people make obligatory Zakat donations and voluntary Sadaqah donations, during this sacred month.

For many survivors, Ramadan can also be a time of great need, as many families struggle to secure regular, consistent meals with which to break their fasts.

Alongside Fidyah and Kaffarah donations, Human Aid distributed Ramadan food parcels to the most vulnerable. Each food parcel consisted of well-sourced, locally-suited staples and foods tailored to suit each community.

We distributed food parcels in seven countries: Afghanistan, Bangladesh, Gaza, Lebanon, Turkey and Yemen and Syria.

**Impact:**

- 7 countries
- 3267 Ramadan food packages
- 21,873 beneficiaries

## RAMADAN KITCHEN

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Human Aid continued its Ramadan Kitchen initiative, complementing the Ramadan Food Parcel programme. Local ingredients were cooked in the kitchen before sunset, ensuring fresh, nutritious meals were provided daily. These meals were distributed to areas often without access to humanitarian assistance, in Turkey, Syria and Yemen.

**Impact:**

- 26,900 cooked meals





## EID JOY IN GAZA

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Eid is one of the few respites for Palestinians in Gaza, but Eid gifts are often not a viable option for every child. Your donations have enabled Human Aid to bring joy to the children of Gaza. At Gaza's popular shopping stores, children received the gift of toys and clothing of their choice.

### Impact:

- 260 children gifted



**Qurbani**





Each year, Muslims around the world celebrate the festival of Eid-al-Adha, marking the completion of the Hajj Pilgrimage. During this month, Muslims sacrifice an animal and distribute the meat to poor and vulnerable people, commemorating the obedience of Prophet Ibrahim (AS).

Human Aid have helped thousands of Muslims to carry out this sunnah (practice). In many of these countries, meat is considered an expensive commodity. For many families, Qurbani provides the opportunity for beneficiaries to enjoy a more varied diet on Eid, and concurrently allows Human Aid to support the economic infrastructure of these localities, by purchasing meat locally.

The Qurbani distribution took place within the first two days of the Eid festivities; with beneficiaries each receiving between 1 and 1.5kg of fresh meat.

### **Impact:**

- In Bangladesh, we distributed 32 sheep & 13 cows to 560 families made up of 4200 beneficiaries.
- In Central African Republic, we distributed 416 goats & 23 cows to 1361 families made up of 3563 beneficiaries.
- In Gaza, we distributed 4 bulls to 20 families made up of 140 beneficiaries.
- In Lebanon, we distributed 4 sheep & 1 bull to 65 families made up of 325 beneficiaries.
- In Pakistan, we distributed 8 sheep & 3 bulls to 70 families made up of 385 beneficiaries.
- In Syria, we distributed 30 sheep to 30 families made up of 150 beneficiaries.
- In Turkey, we distributed 6 cows to 30 families made up of 165 beneficiaries.
- In Yemen, we distributed 54 sheep & 7 cows to 174 families made up of 870 beneficiaries.



**Winter**



For many survivors, winter is the harshest time of the year; serving only to further exacerbate the inequities of already highly vulnerable communities. With cold weather considered to be twenty times more deadly than hot weather, causing the deaths of 5.4 million people worldwide, seasonal weather changes are especially devastating to communities strained by conflict and insecurity.

Human Aid continues to provide seasonal winter assistance, distributing 1,240 tailor made emergency winter packages to those most vulnerable. Our teams on the ground conduct needs assessment in each country to ensure our winter packages are appropriate and tailored to our beneficiaries. Each package contains critical items such as warm winter clothes, blankets, fuel and shelter reinforcement.

Your donations have made it possible to deliver aid to those most in need, and relieve some of the burden faced by these communities.

**Impact:**

- In Afghanistan, we distributed to 400 families made up of 3450 beneficiaries.
- In Bangladesh, we distributed to 138 families made up of 838 beneficiaries.
- In Gaza, we distributed to 100 families made up of 600 beneficiaries.
- In Lebanon, we distributed to 100 families made up of 480 beneficiaries.
- In Syria, we distributed to 429 families made up of 1998 beneficiaries.
- In Turkey, we distributed to 100 families made up of 400 beneficiaries.
- In Yemen, we distributed to 100 families made up of 450 beneficiaries.



# Trustees Financial Review

When taking out the Job Retention Scheme, the total incoming resources into the charity more than doubled year on year, a testament to the generosity of our donors, and hard work of our staff. The donor base has been very responsive to continuing and worsening humanitarian crises globally, and as a result we have been able to reach out extensively. There may have been a response from coming out of lockdown and the prior uncertainty of COVID, which also helped us to improve our collections.

Despite this, the charity made a deficit of £16,007 this year, following a £1k surplus in the prior year. There was a need to be immediately responsive to some of the global crises' during the year, in particular the plight of refugees from Afghanistan, and therefore the entity had to operate using unrestricted funds built up, in a few cases, so to act swiftly.

The total unrestricted funds of the organisation have increased, and this was particularly necessary to support shortfalls in several of our emergency projects. The aim is for Human Aid & Advocacy to become more resilient and flexible when responding to crises' in the future, so that any emergency responses required to global events, will not be overbearing for our resources. To this end, we are continually monitoring our budgetary control so that we can reach a reserves level that equate to 6 months of operational activity. A significant benefit is that we do not carry any other significant financial commitments that pose a risk to our sustainability, such as loans or recognition of pledged income.

### **Looking ahead, and risks and uncertainties**

There will continue to be significant geographical risk due to the locations we aim to reach. To this end we are committed to conducting the expected level of research and due diligence that is required before embarking on partnerships or charitable operations abroad.

With our rebrand, there may be an adverse reaction on our brand recognition which could impact on our ability to generate funds. This is being managed through a strong marketing campaign to build brand affinity.

The rising cost of living remains an uncertainty which could impact on the level of charitable giving from the public, therefore financial forecasts are being prepared based on possible drop in income to ensure the charity's operations are not adversely impacted.

# Independent Auditor's Report

## INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND TRUSTEES OF HUMAN AID & ADVOCACY

### Opinion

We have audited the financial statements of Human Aid UK for the year ended 31st March 2022, which comprise the Statement of financial activities, the Statement of Financial Position, the Cash Flow Statement, and the related Notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors'/Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors'/Trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our evaluation of the Directors'/Trustees' conclusions considered the increase in donor income, as well as how the Company has been restructured in the current financial year, in order to reduce its operational costs. We have nothing to report that would indicate going concern issues 12 months from the date of signing accounts.

## **Other information**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The Directors/Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read other information and, in

doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, including the Strategic Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Trustees Annual Report, including the Strategic Report, has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report under the Companies Act 2006**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and the Trustees Annual Report.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept by the parent and subsidiary companies, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Audit and detection of irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management regarding any issues of non-compliance with regulatory bodies or known fraud ;
- We inspected minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that

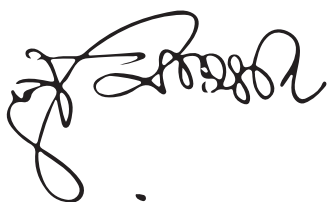
the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We reviewed processes for monitoring and accounting for funds provided to partner organisations outside the UK
- We conducted substantive testing, focussing on collections and project related expenditure to substantiate as much as reasonable that the charity's activities are accurately in the financial statements

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's Trustees as a body, in accordance with Chapter 3 of Part 16 of the Companies Acts 2006. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as body, for our audit work, for this report, or for the opinion we have formed.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)  
For and on behalf of Abacus Partners (Ldn) LLP  
Statutory Auditor  
Unit A, Abbots Wharf  
93 Stainsby Road  
London E14 6JL  
Date: 28 February 2023

# Financial Statements

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022

INCOME AND EXPENDITURE	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary Activity Income	5	727,093	-	727,093	332,650
Charitable Activity Income	6	262,456	1,049,825	1,312,281	1,047,903
Trading activities		-		-	13,500
Grant income		5,069		5,069	124,650
<b>Total Income</b>		<b>994,618</b>	<b>1,049,825</b>	<b>2,044,443</b>	<b>1,518,703</b>
<b>RESOURCES EXPENDED</b>					
Voluntary Activity Costs	7	5,115	-	5,115	3,542
Fundraising Costs	8	112,272	-	112,272	112,986
Charitable Activity Costs	9	63,534	1,738,125	1,801,659	1,223,899
Governance and Support Costs	10	113,197	27,074	140,271	177,217
Loss on disposal of investments		1,133		1,133	-
<b>Total Resources Expended</b>		<b>295,251</b>	<b>1,765,199</b>	<b>2,060,450</b>	<b>1,517,644</b>
<b>NET INCOME /DEFICIT FOR THE YEAR</b>		<b>699,367</b>	<b>(715,374)</b>	<b>(16,007)</b>	<b>1,059</b>
Fund Movement	18	(557,566)	557,566	-	-
<b>Fund as at 1 April 2021</b>		<b>69,651</b>	<b>286,674</b>	<b>356,325</b>	<b>355,266</b>
<b>Funds as at 31 March 2022</b>	<b>18</b>	<b>211,452</b>	<b>128,865</b>	<b>340,318</b>	<b>356,325</b>

All the activities of the charitable company are from continuing operations.

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2022**

	Notes	£	Total 2022 £	Total 2021 £
<b>FIXED ASSETS:</b>				
Tangible Assets	13		10,419	20,961
<b>Current Assets:</b>				
Inventory		-	6,795	
Debtors & Prepayments	14	201,832	42,205	
Cash at Bank and in hand		194,385	331,544	
		<u>396,217</u>	<u>380,544</u>	
<b>Creditors:</b>				
Amount falling due within one year	15	66,318	45,180	
			<u>329,899</u>	<u>335,364</u>
<b>Net Current Assets</b>			<b>329,899</b>	<b>335,364</b>
<b>Total Net Assets</b>			<b><u>340,318</u></b>	<b><u>356,325</u></b>
<b>Funds</b>				
Unrestricted funds	18		211,452	69,651
Restricted Funds	18		128,865	286,674
<b>Total Funds</b>			<b><u>340,318</u></b>	<b><u>356,325</u></b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 27 February 2023, and are signed on behalf of the board by:



Mr. Nur Choudhury  
(Chairman)



Dr. Zeeshan Siddiqui  
(Director)

**HUMAN AID & ADVOCACY**  
(A COMPANY LIMITED BY GUARANTEE)  
**CASHFLOW STATEMENT AS AT 31 MARCH 2022**

	£	2022 £	£	2021 £
<b>Cash Outflow from Operating Activities</b>				
Operating Profit	(16,007)		1,059	
Depreciation	10,542		12,116	
Finance Costs				
(Gain)/Loss on subsidiary disposal	1,133			
(Gain)/Loss on fixed asset disposal				
<b>Operating Profit Before Working Capital Charges</b>	(4,332)		13,175	
(Increase)/Decrease in Debtors	(159,627)		3,542	
(Increase)/Decrease in Inventory	6,795		(6,795)	
Increase/(Decrease) in Creditors	21,138		26,698	
<b>Cash from Operations</b>	(136,026)		36,620	
Finance Cost Paid			-	
<b>Net Cash Generated from Operations</b>		(136,026)		36,620
<b>Cash Outflow from Investment Activities</b>				
Purchase of Tangible Fixed Assets	-		(2,208)	
Fixed assets disposal				
Disposal of a subsidiary net of cash disposed of	(1,133)			
<b>Net Cash inflow/outflow from investment Activities</b>		(1,133)		(2,208)
<b>Cash Outflow from Financing Activities</b>				
Capital grants	-		-	
Increase/(Decrease) of Long Term Loans		-		-
<b>Net Increase/(decrease) in Cash and Cash Equivalent</b>		(137,159)		34,411
Opening Cash and Cash Equivalents		331,544		297,133
Closing Cash and Cash Equivalents		194,385		331,544
<b>Reconciliation:</b>				
Cash at bank and in hand		194,385		331,544
		194,385		331,544

The entity has no debt. See Note 28.

# HUMAN AID & ADVOCACY

( A COMPANY LIMITED BY GUARANTEE)

## Notes to the financial statements for the year ended 31 March 2022

### 1 General information

Human Aid & Advocacy is a registered charity, and a company limited by Guarantee, registered in England & Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company's charity information page on these financial statements.

### 2 Accounting convention

The charitable company is a public benefit entity as defined by FRS 102, and the financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- Charities SORP FRS 102, and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, and are prepared in pound sterling which is the functional currency of the charity.

### 3 Accounting Policies

#### 3.1 Going concern

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements, in confirming their assessment of going concern. During the year, the entity has also embarked on cost-cutting of staff levels, as Trustees felt that the charity could deliver its objectives with lower office costs.

#### 3.2 Group accounting and disposal of subsidiary

The entity had a 100% stake in Skyrose Limited (Co. No 02744508) up until the last year-end. Skyrose Limited has been disposed, with no income or expenditure in this financial year. The disposal occurred as part of a voluntary strike off, with the entity not deemed sustainable in generating additional income streams, as first planned. There was a loss on disposal of £1,133, which is presented in the statement of financial activity.

#### 3.3 Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt, and trading income is recognised at the point of sale of goods.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

#### 3.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The charity uses foreign partners to help execute some projects abroad.

Expenditure on trading activities relates to the costs of goods sold.

#### 3.5 Allocation and apportionment of costs

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities. IT costs, printing and postage, utilities, and general travel expenditure which are not directly attributable to projects, are apportioned between charitable and support costs by a ratio of (3:1).

#### 3.6 Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

#### 3.7 Tangible fixed assets and depreciation

Fixed assets for the charity use are capitalised at cost. They are stated in the accounts at cost less depreciation.

Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	20% on cost
Furniture, Fixture and Equipment	20% on cost
Short Leasehold Asset	Amortised over term of lease

#### 3.8 Funds:

Unrestricted funds comprise the accumulated surplus or deficit in income and expenditure accounts, and are available for use at the discretion of Trustees, to further the general objectives of the entity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. No funds are set aside as designated.

Restricted funds are used in accordance with specific restrictions imposed by funders, or grantmakers. The cost of raising and administering such funds are charged against the specific fund. Current restricted funds of the entity are set out in Note 12.

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**for the year ended 31 March 2022**

**4 Incoming Resources**

Incoming resources are attributable to the principal activities of the charity. Trading activities as per Note 6, were conducted via the subsidiary Skyrose Ltd.

**INCOME SUMMARY**

<b>5 VOLUNTARY INCOME:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
General Donations	554,099		554,099	171,295
Gift Aid from HMRC	172,994		172,994	161,355
	<u>727,093</u>	-	<u>727,093</u>	<u>332,650</u>
 HMRC Job Retention Scheme	 5,069		 5,069	 124,650
	<u>5,069</u>		<u>5,069</u>	<u>124,650</u>
 <b>6 CHARITABLE ACTIVITIES INCOME:</b>	 Unrestricted	 Restricted	 2022	 2021
	£	£	£	£
Gaza Collection	75,225	300,899	376,124	135,748
Gambia Collection	-	-	-	854
Bangladesh Collection	524	2,094	2,618	152,151
Qurbani Collection	9,644	38,574	48,218	52,521
Zakat ul Fitr Collection	30,141	14,519	44,660	63,974
UK Service Development	-	-	-	30
Syria Collection	64,003	362,055	426,058	181,044
Burma Project	8,571	34,283	42,854	35,880
Yemen Collection	4,999	19,995	24,994	215,735
Ifar Collection	11,071	44,282	55,353	116,277
Somalia Collection	21	82	103	2,646
Lebanon Collection	6,540	26,162	32,702	91,044
Uyghur Collection	3,552	14,210	17,762	
Afghanistan Collection	48,167	192,668	240,835	
	<u>262,456</u>	<u>1,049,825</u>	<u>1,312,281</u>	<u>1,047,903</u>
 Trading activities			 -	 13,500
 <b>Total Income</b>	 <u><u>989,549</u></u>	 <u><u>1,049,825</u></u>	 <u><u>2,039,374</u></u>	 <u><u>1,394,053</u></u>

**HUMAN AID & ADVOCACY**  
( A COMPANY LIMITED BY GUARANTEE)

Notes to the financial statements  
for the year ended 31 March 2022

**EXPENSES SUMMARY**

7 VOLUNTARY COST:	Unrestricted	Restricted	2022	2021
	£	£	£	£
Subscriptions	5,115		5,115	3,542
	<u>5,115</u>	<u>-</u>	<u>5,115</u>	<u>3,542</u>
<b>8 FUNDRAISING COST:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Fundraising costs	112,272		112,272	112,986
	<u>112,272</u>	<u>-</u>	<u>112,272</u>	<u>112,986</u>
<b>9 CHARITABLE ACTIVITIES COST:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
Salaries and Employer costs	25,381	101,526	126,907	100,148
Staff Training	7,605		7,605	13,017
Gaza Project		361,732	361,732	116,729
Bangladesh Project		151,189	151,189	160,113
Qurbani Project		25,490	25,490	72,642
Zakat and Fitr		32,179	32,179	23,783
UK Service Development			-	12,115
Syria Project		423,739	423,739	460,651
Burma Project		24,871	24,871	-
Ifar Project		60,915	60,915	40,579
Yemen Project		120,167	120,167	134,432
Lebanon Project		50,983	50,983	37,441
Uyghur Project		70,979	70,979	
Afghanistan Project		314,355	314,355	
Others			-	8,300
Casual Worker & Volunteer expenses	7,910		7,910	2,806
IT Support and Maintenance	1,186		1,186	11,793
Repairs & Maintenance	266		266	190
Publicity and Marketing	14,691		14,691	21,286
Telephone/Internet	3,140		3,140	3,929
Printing/Postage/Stationery	3,355		3,355	826
Credit Card and Platform Charges			-	-
	<u>63,534</u>	<u>1,738,125</u>	<u>1,801,659</u>	<u>1,223,899</u>
<b>10 GOVERNANCE AND SUPPORT COST:</b>	Unrestricted	Restricted	2022	2021
	£	£	£	£
<b>Support Costs:</b>			-	
Salaries and Employer costs	6,769	27,074	33,843	26,706
Rent, Rates and Service Charges	31,951		31,951	33,150
IT Support and Maintenance	395		395	3,931
Printing/Postage/Stationery	1,118		1,118	788
Telephone/Internet and Utilities	1,047		1,047	1,310
UK Travel Expenses	14,620		14,620	4,873
Legal & Professional fees	15,915		15,915	38,630
Bank Interest and Charges	12,897		12,897	39,907
Sundry expenses	1,443		1,443	5,048
Impairment on investments			-	-
Depreciation	10,542		10,542	12,116
	<u>96,697</u>	<u>27,074</u>	<u>123,771</u>	<u>163,341</u>
<b>Governance Cost:</b>				
Salaries and Employer costs	8,461		8,461	6,677
Meeting expenses	839		839	-
Book keeping and Accountancy	3,600		3,600	3,600
Audit Fees	3,600		3,600	3,600
	<u>16,500</u>	<u>-</u>	<u>16,500</u>	<u>13,877</u>
	<u>113,197</u>	<u>27,074</u>	<u>140,271</u>	<u>177,217</u>
<b>Total Expenses</b>	<u><b>294,118</b></u>	<u><b>1,765,199</b></u>	<u><b>2,059,317</b></u>	<u><b>1,517,644</b></u>

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**for the year ended 31 March 2022**

**11 ANALYSIS OF NET ASSETS BETWEEN FUNDS :**

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	10,419		10,419
Current assets	204,217	192,000	396,217
Current liabilities	(66,318)		(66,318)
<b>Total Net assets</b>	<u>148,318</u>	<u>192,000</u>	<u>340,318</u>

**12 RESTRICTED FUND MOVEMENT :**

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Syria Project	-	362,055	435,430	73,375	0
Gaza Project	50,628	300,899	373,423	21,896	0
Gambia Project	6,156	-			6,156
Bangladesh Project	-	2,094	162,880	160,786	0
Qurbani Project	-	38,574	37,181		1,392
Zakat ul Fitr Project	-	14,519	43,870	29,351	0
UK Service Development	-	-			0
Burma Project	85,202	34,283	36,562		82,924
Yemen Project	50,134	19,995	131,858	61,728	0
Ifar Projects	43,541	44,282	72,606		15,217
Somalia Projects	23,092	82			23,174
Lebanon Project	27,920	26,162	62,674	8,592	0
Uyghur Project	-	14,210	82,670	68,460	0
Afghanistan Project	-	192,668	326,046	133,378	0
	<u>286,674</u>	<u>1,049,825</u>	<u>1,765,199</u>	<u>557,566</u>	<u>-</u>
					<u>128,865</u>

**HUMAN AID & ADVOCACY**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**Notes to the financial statements**  
**for the year ended 31 March 2022**

13 TANGIBLE FIXED ASSETS:	Motor vehicles	Short Leasehold	Furniture & Equipment	Skyrose Machinery	Total
	£	£	£		£
Cost B/Fwd.	15,679	53,492	55,151	22,488	146,810
Additions					0
Disposals					0
	<u>15,679</u>	<u>53,492</u>	<u>55,151</u>	<u>22,488</u>	<u>146,810</u>
Depreciation:					
Charges B/Fwd.	9,407	53,492	40,460	22,488	125,848
Charge for the year	3,136		7,406		10,542
Dep Elim on Disposal					0
	<u>12,543</u>	<u>53,492</u>	<u>47,866</u>	<u>22,488</u>	<u>136,390</u>
Net Book Value					
31-Mar-22	<u>3,136</u>	<u>0</u>	<u>7,285</u>	<u>0</u>	<u>10,419</u>
31-Mar-21	<u>6,272</u>	<u>0</u>	<u>14,691</u>	<u>0</u>	<u>20,962</u>

14 DEBTORS & PREPAYMENTS:	2022	2021
	£	£
Prepaid project expenditure	192,000	
Accrued Income	9,832	41,098
Skyrose Limited		1,107
	<u>201,832</u>	<u>42,205</u>

15 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Accruals	7,200	8,340
PAYE and tax liabilities	56,469	32,440
Pension creditors	2,631	1,852
Wages payable	18	2,548
	<u>66,318</u>	<u>45,180</u>

16 AUDITORS' REMUNERATION	2022	2021
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	<u>3,600</u>	<u>3,600</u>
Fees Payable to the charity's auditor for non-audit services	<u>3,600</u>	<u>3,600</u>

**HUMAN AID & ADVOCACY**  
( A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2022

<b>17 STAFF EMOLUMENTS:</b>		2022		2021
		£		£
Total wages and salaries		233,519		217,893
Employer's NIC		17,272		14,826
		250,791		232,719
Direct Charitable		208,487		208,541
Others		42,304		24,178
		250,791		232,719
Avg No of employees: Admin		1		1
Avg No of employees: Direct		7		9
		8		10
Employees paid in excess of £60,000 during the current year and previous year		None		None
Key management personnel were remunerated £56,297 during the year (2021: £41,486)				

<b>18 MOVEMENT IN FUNDS:</b>					
	Unrestricted	Designated	Total	Restricted	Total
	Fund	Fund	Unrestricted	Fund	Fund
	£	£	£	£	£
As at 1 April 2021	48,690	20,961	69,651	286,674	356,325
Current year	699,367		699,367	(715,374)	(16,007)
Current year transfer	(547,024)	(10,542)	(557,566)	557,566	-
As at 31 March 2022	201,033	10,419	211,452	128,865	340,318

As at 31 March 2022 designated funds of £10,419 were required to match the net cost of fixed assets. This left free £201,033 (2021: £48,690) unrestricted reserves for future operation of the charity. It is the aim of the Trustees to build on these reserves in future so that they can support 6 months worth of operating activities.

**19 TAXATION**

As a registered charity, the entity is exempt from Taxation.

**20 POST BALANCE SHEET EVENTS**

Human Aid & Advocacy disposed of its investment in its subsidiary Skyrose Limited in June 2022, as the ancillary income stream from clothing sales have not been sufficient to justify operational continuity. The loss on disposal has been reflected in the Statement of Financial Activity.

**21 RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES**

Trustees were reimbursed £5,703 of expenses during the year (2021 : £5,995). There were no related party transactions to report during the year.

**22 CONTINGENT ASSETS AND LIABILITIES**

There were no contingent assets or liabilities in the year.

**23 VOLUNTEERS**

During the year the charitable company benefited from unpaid work performed by volunteers. The company refers to Fundraising guidelines as set out by the Fundraising Regulator for collections. Street collections were only conducted once licences were obtained from the Metropolitan Police.

**24 FINANCIAL COMMITMENTS**

As at 31st March 2022, Human Aid & Advocacy had the following future minimum lease payments under non-cancellable operating leases:

<b>Land and buildings</b>			
	2022	2021	
	£	£	
Under one year	28,500	24,500	
Between 2-5 years	-	-	
More than 5 years	-	-	

**25 ANALYSIS OF CHANGES IN NET DEBT**

	At start	Cash flows	Acq/disposal	New	Fair value	Forex	Other non-	At end
	of year	of year	of subsidiaries	finance leases	movements	movements	cash changes	of year
	£	£	£	£	£	£	£	£
Cash	331,544	(137,159)	-	-	-	-	-	194,385
Overdrafts	-	-	-	-	-	-	-	-
Total cash	331,544	(137,159)						194,385
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
Total borrowings	-	-						-
<b>TOTAL</b>	331,544	(137,159)						194,385

**26 GRANT MAKING**

The entity does not actively raise funds for other charities to deliver projects. However, it works with partners where it is more practical or strategically more cost-effective to deliver aid. During the financial year, the entity transferred funds to the UK based charities, Hand in Hand for Aid and Development, Islamic Help UK, and Muslims In Need, in order to more efficiently deliver projects, where they were aligned with its own charitable objectives.

**27 GOVERNMENT GRANTS**

The entity subsidised its workforce costs at the beginning of the year by using HMRC's Job Retention Scheme.

**HUMAN AID  
& ADVOCACY**



3 Coke Street, London, E1 1ER

[info@human-aid.org](mailto:info@human-aid.org) | [human-aid.org](http://human-aid.org) | 020 3875 0563

CHARITY REG NO: 1138111 | COMPANY NO: 07227412

**Human Aid & Advocacy**

England & Wales - Charity number 1138111

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# Accounts

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# ANNUAL REPORT

FOR YEAR ENDING MARCH 2021

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# LEGAL AND ADMINISTRATIVE

The Trustees, who are also Directors of the charity for the purpose of the Companies Act, are pleased to present the Trustee Report and audited financial statements for the year ending 31 March 2021. This report complies with requirements of the Companies Act 2006 and the Charities SORP (2015).

## **GOVERNING INSTRUMENT**

The companies/charity's objects and controls are regulated by the memorandum and Articles of Association, which was adopted on 19 April 2010 and amended by special resolution on 7 August 2010. The organisation was incorporated by the Companies House on 19 April 2010 as 'human Aid UK Limited' and later changed to 'Human Aid UK' on 22 March 2011. The same was registered with the charity status on 17 September 2010.

## **DIRECTORS/TRUSTEES**

Nur-E-Azom Choudhury (Chairman).  
Appointed March 2019.

Dr. Zeeshan Siddiqui (Trustee).  
Appointed March 2019.

The Directors are eligible in committee, to appoint additional trustees under the terms of the Memorandum and Articles of Association.

## **REGISTERED OFFICE**

Human Aid UK  
Office G3  
93 - 101 Greenfield Road  
London E1 1EJ

## **BANK**

Al-Rayyan Bank  
44 Hans Crescent  
Knightsbridge  
London SW1X 0NZ

## **AUDITOR**

Abacus Partners (LDN) LLP  
Unit A  
Abbotts Wharf  
93 Stainsby Road  
London E14 6JL

# MESSAGE FROM THE CHAIR



In the Name of Allah,  
the Most Beneficent, the Most Merciful,

*Assalamu Alaikoum*

Peace be upon you,

The pandemic continues to change our lives profoundly, presenting new obstacles that we must navigate. And this is no different for Human Aid and those we serve. Our beneficiaries who primarily are victims of conflict are also victims of the pandemic. Whereby it is difficult to access the basic services (that have been strained further) and to even enact social distancing measures in squalid camps. Thus, enabling the virus to thrive...

We have had to adapt our operations in order to continue delivering your Amanah (trust) to those affected. Our teams on the ground continue to prepare distributions with social distancing protocols in place, hand sanitation stations, PPE equipment worn for both staff and beneficiaries to minimise transmissions of COVID-19.

Despite these obstacles, it is with great pleasure to announce that we had our most successful Ramadan campaign to date - raising £1 million. As well as responding to five emergency appeals including flooding and a fire that devastated the world's largest refugee camp in southern Bangladesh - which plays host to over a million Rohingya refugees.

Gaza was also attacked again decimating civilian life and infrastructure, as we continued supporting the largest hospital in the besieged enclave in Al-Shifa. There is so much more to cover, so I hope that this report does justice to the lives we have changed.

This was only possible due to the unwavering support of our donors, volunteers, staff, and everyone connected to Human Aid. I pay tribute to them all and ask Allah to reward them abundantly for their efforts.

During the height of the pandemic, we supported the hospitals and medical clinics in our locality as key workers battled to save lives. Our volunteers delivered meals, PPE equipment, medicine and essential supplies to staff working tirelessly in the wards to those self-isolating.

May Allah continue to allow us to serve more people in need with Ihsan (excellence), to the absolute best of our ability. Ameen.

Kind regards and thank you for your support,

Nur Choudhury,  
Chairman, Human Aid.

# MESSAGE FROM THE CEO



In the Name of Allah, the Most Beneficent,  
the Most Merciful,

Assalamu Alaikoum

Peace be upon you,

Human Aid came into existence because we want to see a world where hope is restored to those affected by war and persecution. For 10 years our dedicated team has been working towards this vision, no matter how far off or challenging it seems at times. However, no one could ever have imagined how catastrophic the emergence of a worldwide pandemic could have been on everyone's plans, especially for those victims of war and persecution that we serve, whose survival became an even bigger challenge.

The global pandemic has taught us many things, but we need to be even more and even better resourced to respond to the great needs of those most vulnerable worldwide.

COVID has made us have to change how we do things. Like millions, our team have had to navigate the challenges of working from home, and they have had to innovate and be creative in how to raise money from the community due to face to face events and collections not being able to take place. Despite these challenges, we have had some of our best campaigns historically which shows you, together we can overcome even global pandemics to serve a higher cause than our own.

More than ever before, we now see the fragility of those who have already been suffering from wars and poverty and that is why we put more effort into serving their needs through our programmes, tailoring them where needed to facilitate COVID friendly measures.

To our supporters who have continued to be with us over the years, contributing towards our programmes, we thank you and we are indebted to you. Without your support we could not have had the impact we had and made the changes we made. I have personally met many of our beneficiaries and seen the gratitude they have expressed. Undoubtedly, you are in their prayers for a long time to come.

Seeing all the amazing work of our staff and seeing the impact our work is having, despite it never being enough, it still makes me feel privileged to lead such an organisation like Human Aid and I am extremely hopeful that this year will be even bigger and more successful for us.

I thank Allah (God all Mighty) for the positions we have been put in and ask for his help and support to be able to do more. I would also like to call on everyone out there to support us even more, not just with your donations, but even more importantly with your time and effort to help us in our noble vision.

Kind regards and thank you for your support,

Tariq Shaekh  
CEO, Human Aid.

#### OUR VISION

“To see a world where hope is restored to those affected by war and persecution”

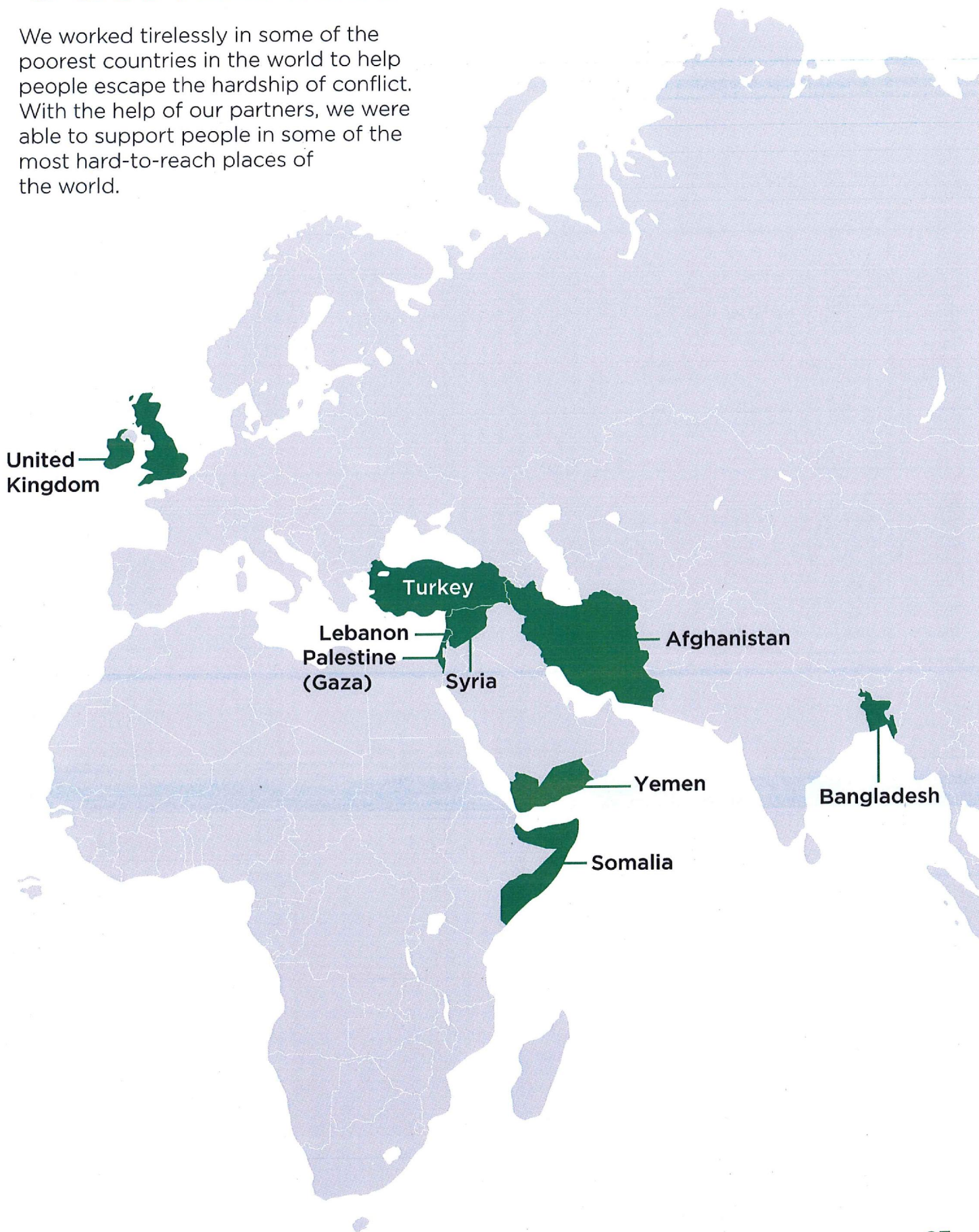
#### OUR MISSION

“To restore hope to the survivors of war and persecution through humanitarian assistance, that aims to restore dignity, fulfilling their rights to self-sufficiency and empowerment. Through the power of advocacy, we will address the root causes of oppression.

Ultimately, building a connected ummah of ambassadors supporting those oppressed due to their faith.”

# OUR REACH

We worked tirelessly in some of the poorest countries in the world to help people escape the hardship of conflict. With the help of our partners, we were able to support people in some of the most hard-to-reach places of the world.



# FOOD AND NUTRITION

## FEEDING FAMILIES IN YEMEN

The current level of hunger in Yemen is unprecedented and is causing severe hardship for millions of people. Despite ongoing humanitarian assistance, 16.2 million Yemenis are food insecure, of which 5 million are acutely food insecure. Pockets of famine-like conditions have returned to Yemen for the first time in two years. The rate of child malnutrition is one of the highest in the world and the nutrition situation continues to deteriorate.

A recent survey showed that almost one third of families have gaps in their diets, and hardly ever consume foods like pulses, vegetables, fruit, dairy products, or meat. Malnutrition rates among women and children in Yemen remain among the highest in the world, with 1.2 million pregnant or breastfeeding women and 2.3 million children under 5 requiring treatment for acute malnutrition.

In response to the crisis, Human Aid has distributed Food Packs containing staple food items that can last up to a month for a family of four. These were distributed in the city of Taiz, southwestern Yemen.

## IMPACT

2,603 Food Packs distributed.  
18,221 Beneficiaries served.





## BATTLING MALNUTRITION IN YEMEN

Acute malnutrition threatens half of children under five in Yemen in 2021, which totals 2.3 million children. Malnutrition damages a child's physical and cognitive development, especially during the first two years of a child's life. It is irreversible, perpetuating illness, poverty, and inequality. Preventing malnutrition and addressing its devastating impact starts with good maternal health, yet around 1.2 million pregnant or breastfeeding women in Yemen are projected to be acutely malnourished in 2021.

Human Aid aimed to tackle this dire situation for Yemen's youngest children and mothers, by providing baby milk formula for the following age categories: 1-6 months, 7-12 months, and 12-24 months (about 2 years).

### IMPACT

11,501 bottles

5,525 beneficiaries



## FEEDING FAMILIES IN SYRIA

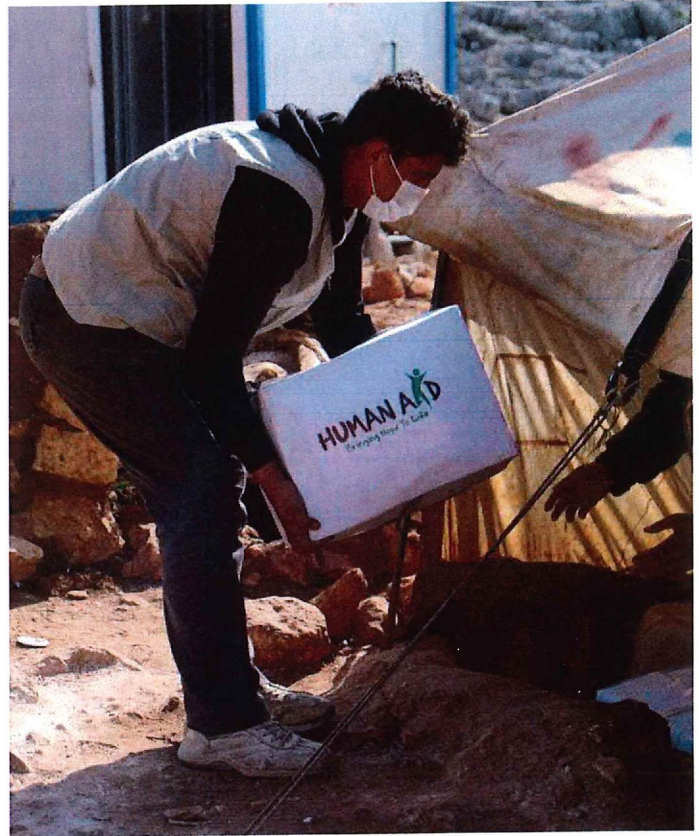
More than ten years of conflict and displacement, an unprecedented number of families in Syria are now battling soaring rates of malnutrition.

Almost 60 percent of Syria's nearly 21 million people are "food insecure," according to the UN's World Food Programme (WFP), and lack secure access to sufficient safe and nutritious food. More than a million Syrians are "severely" food insecure, or unable to survive without food assistance.

Human Aid distributed emergency food packs to families in the Idlib region of the country.

### IMPACT

300 families  
1,500 beneficiaries



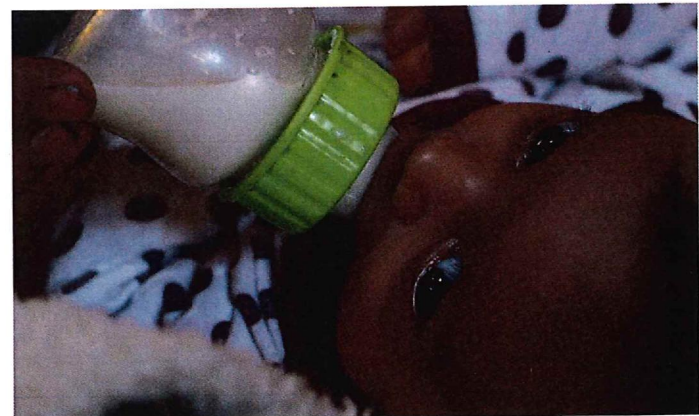
## BATTLING MALNUTRITION IN SYRIA

A prolonged lack of nutritious food in daily meals can cause lifelong risks for children, including stunting, or chronic malnutrition. In Syria, at least one in eight children, or 500,000, currently suffer from this condition.

Unfortunately, child nutrition - especially for under-twos has been underfunded and overlooked in response to the Syrian crisis. Human Aid aimed to tackle this dire situation for Syria's youngest children and mothers, with providing baby milk formula which is distributed by Doctors and Nurses who closely monitor the condition of the baby.

### IMPACT

5590 Bottles  
275 Babies





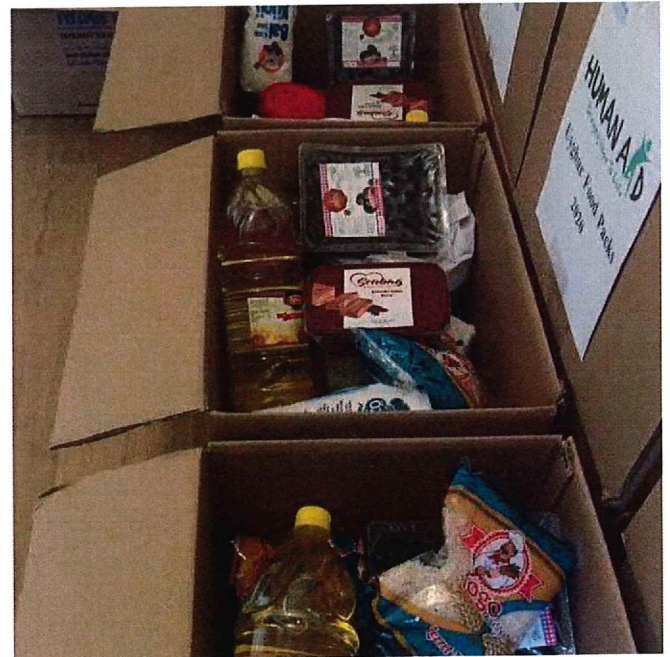
### **FOOD PACKS FOR UYGHUR REFUGEES**

Having been forced to flee their homes in search of safety, Uyghur refugees now live in overcrowded households, struggling to meet their food needs, pay their bills or access education, employment, and healthcare. They risk being interned if they return to China and live in a constant state of fear.

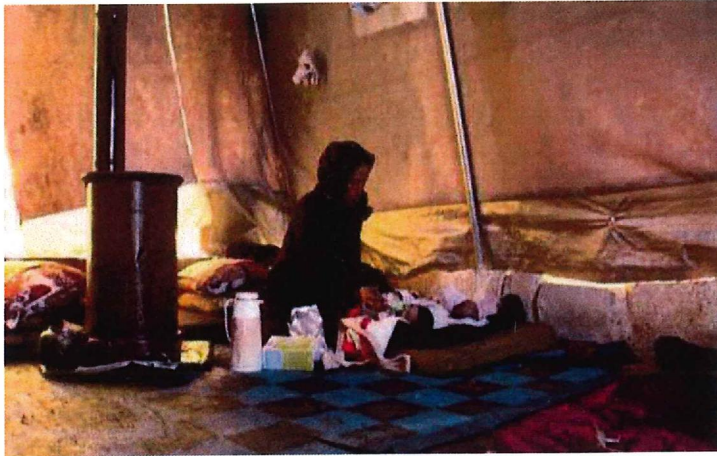
We have partnered with a Uyghur charity based in Turkey, to deliver an urgent response to the most vulnerable Uyghur families in and around Istanbul.

### **IMPACT**

900 families served  
3,600 beneficiaries



# THE STORY OF UMM AHMED AND HER BABIES



Umm Ahmed has been residing for over 10 years in Atma camp based in Idlib, Syria. This area is known to be affected by the consequences of war and civil unrest. Umm Ahmed has been selected amongst others in this camp and is in dire need of aid.

Umm Ahmed says, "I have 2 babies who are twins and are 2 months old named Fatma and Majed. I have 9 children and we live together in one tent; this tent does not protect us from the cold and hot days. Living here is awfully bad; there is mud everywhere and their living situation is miserable with no working opportunities at all. My husband is an old man who cannot work, I have nothing but God's mercy to protect us. With my twins, I have not been able to breastfeed them, and they became weak from the lack of milk and their weight decreased as I could not buy milk for them.

I now can take them every week to Kalbit Centre, where the staff weigh and give them milk. Day by day their condition is starting to improve".

Ahmed Shebil (community health worker) who works in the clinic states, "When the twins came to the malnutrition clinic, they were 1 month old and were suffering severely due to their lack of weight; it was found that they were malnourished. We gave them baby formula on a weekly basis. Their weight increased by 750 grams after following up and providing them milk; their health is better now after having the milk". These twins are among the children who have benefited from the milk provided by Human Aid UK and its donors.

Since Umm Ahmed has been visiting the clinic on a weekly basis, she states, "thank God their movement and laughing has increased more and more, before they were unable to move due to the severe hunger and weakness, Alhamdulillah their condition is much better now".

Human Aid is continuing to support the baby milk project in Syria and are diligently working with the partner to ensure needs assessments is being carried out frequently.

# WATER, SANITATION AND HYGIENE (WASH)

## CLEAN WATER IN PALESTINE

Gaza's water infrastructure is collapsing. 97% of water is undrinkable and families are forced to drink water polluted by seawater and sewage. After years of drinking water contaminated by salt, seawater, sewage, and bacteria, many children go on to suffer health complications such as renal failure, fatal diarrhea, and dehydration. In response to Gaza's water crisis, Human Aid UK has installed a water filtration system supplying safe drinking water to students and vulnerable families.

## IMPACT

5 new Solar powered water filtration systems installed, providing fresh water to the following institutions:

Al Nuseirat Medical Centre – which hosts 2000 patients and medical staff.

Baghdad Primary School – which hosts 700 students and teachers.

Al-Shikha Jawaher School – which hosts over 450 students and teachers.

Tal Al-Za'atar School – which hosts over 500 students and teachers.

Tufulati School – which hosts over 600 students and teachers.



# SHELTER AND SETTLEMENT

## DAR AL-SALAAM SHELTER FOR SYRIAN WIDOWS AND ORPHANS IN LEBANON

Unfortunately, with the dire economic state of the country, Syrian refugees are doing worse than their hosts. UNHCR estimates that there are approximately 1.5 million refugees residing in the country, of which 90 per cent of these refugee households live in extreme poverty lacking access to basic services and importantly, housing. Many families are faced with oppressive rents demanded for poor housing. With a lack of income opportunities, exploitation is rife – primarily affecting children who are victims of exploitation and sexual abuse.

To tackle this issue, Human Aid continues to provide shelter to some of the most vulnerable Syrian refugee families based in Sidon, Lebanon. Families reside in furnished apartments with bathrooms and kitchens, as well as children having access to recreational space and psychosocial support.

### IMPACT

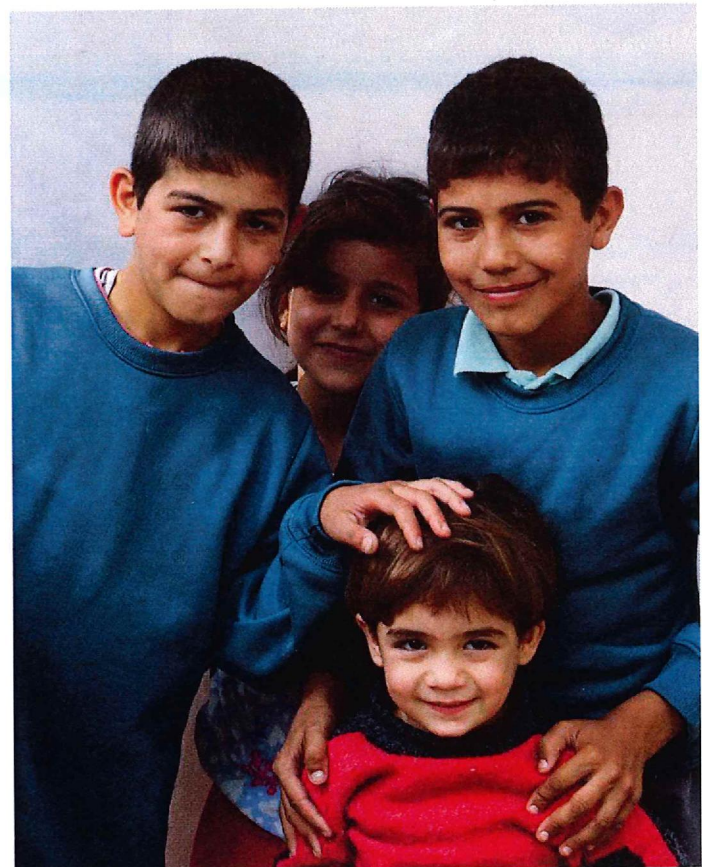
26 Apartments  
86 beneficiaries

## SHELTER MAINTENANCE IN SYRIA

Located in the city of Jarablus near the Syrian-Turkish border, Human Aid UK have provided furnishing towards 56 apartments which will house Syrian IDPs (Internally displaced persons).

### IMPACT

26 furnished apartments for IDP families





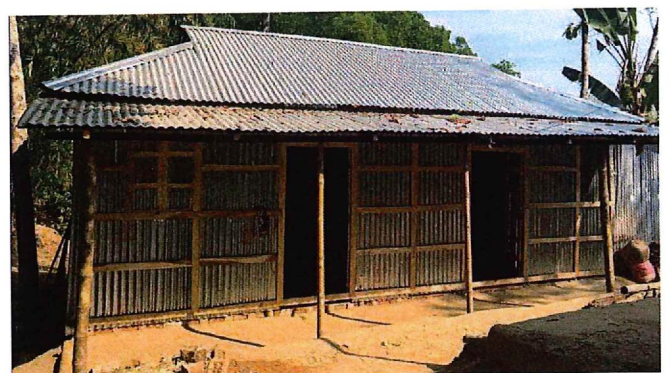
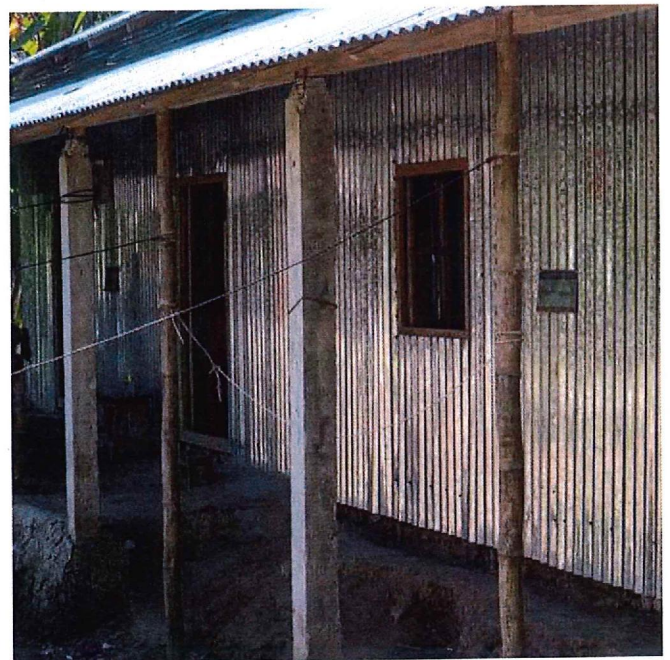
## 'HOME IS WHERE THE HEART IS' SHELTER PROJECT

With a vast population concentrated in such a narrow region, space and resources are in short supply in Bangladesh. Almost one in four people live in poverty, and homelessness is prominent; where five million people live without adequate housing, and 124 million live in mud houses and slums.

Human Aid visited the Sylhet region in the north-eastern portion of the country, to assess and provide solutions to the country's long-standing problem with homelessness and lack of access to safe drinking water - More than 2 million people in Bangladesh lack access to an improved water source. Millions of Bangladeshis are navigating the COVID-19 pandemic with the added challenge of living without access to safe water. Now more than ever access to safe water is critical to the health of families in Bangladesh.

### IMPACT

- 15 Brick shelters
- 50 Tin shelters
- 150 Tube wells
- 215 Families
- 1,3250 beneficiaries



# HEALTH

## SUPPORTING GAZA'S LARGEST HOSPITAL

The Al-Shifa Hospital is the largest central hospital in the Gaza Strip, serving thousands of patients daily. It faces many obstacles due to the ongoing blockade such as power outages, shortage of medical resources, and inconsistent funding. Human Aid has a strong relationship with the Hospital by supporting the staff financially, providing modified ambulances and medical equipment.

The last 11-day bombardment by Israel on the Palestinian enclave left a wave of destruction in its wake. For more than 10 days, Palestinian doctors in al-Shifa hospital had been working around the clock to save lives during the Israeli army's relentless attacks. Unfortunately, at least 230 people, including 65 children, had been killed as well as more than 1,500 were left wounded.

The damage to civilian infrastructure was immense:

1,042 housing and commercial units, spread over 258 buildings, were destroyed.

53 schools were damaged

6 hospitals and 11 clinics were damaged.

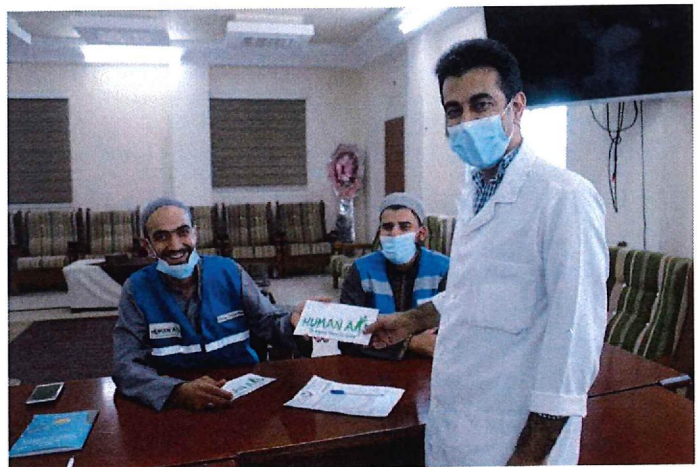
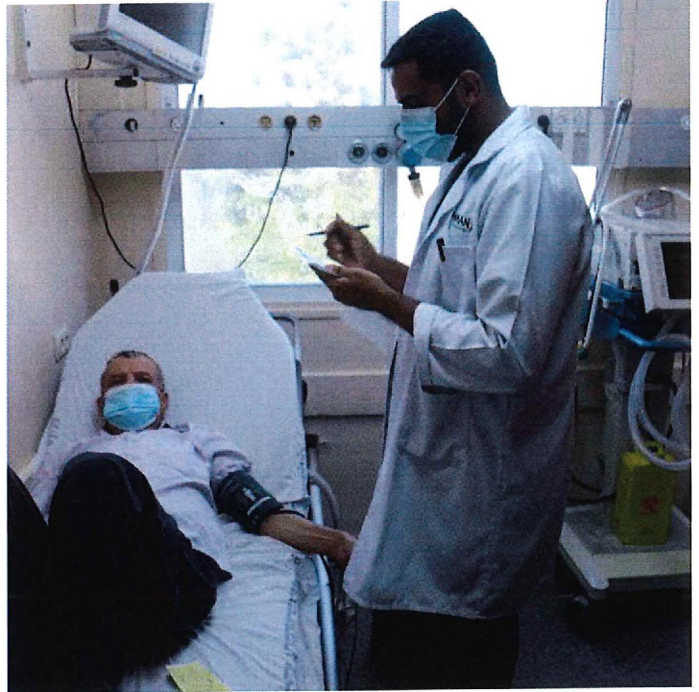
Despite all this, Human Aid continued to support all projects in Gaza to ensure that Palestinian civilians were not without basic services and will continue to stand in solidarity with the Palestinian people.

### IMPACT

12-month salaries:

2 Doctors

7 Nurses





### **MOBILE MEDICAL CLINIC IN SYRIA**

On average Syrians have to walk over 100 km to reach a medical facility for treatment. Even as the COVID-19 pandemic spread in 2020, attacks persisted, destroying hospitals, killing medical personnel, and preventing many from seeking and receiving lifesaving medical attention. The remaining Syrian medical practitioners have risked their own lives to provide health care amid horrific violence, despite a lack of equipment and medication.

The clinic provides healthcare services for civilians that are struggling to survive under extremely difficult conditions in refugee camps for free. 1611 physiotherapy sessions

### **IMPACT**

- 400 Psychosocial support sessions
- 275 Nursing sessions
- 171 Speech therapy sessions
- 363 Beneficiaries served



# VOCATIONAL TRAINING



## CRAFTSMANSHIP TRAINING FOR UYGHUR MOTHERS

The Uyghur people have a proud tradition in embroidered arts, with each city having their own style. Human Aid are supporting individuals, in particular women who are breadwinners, to develop a source of income, by providing training and courses in handicraft.

### IMPACT

10 Sewing Machines  
10 Uyghur women trained



# LOCKDOWN FUNDRAISING AND COVID-19 OUTREACH

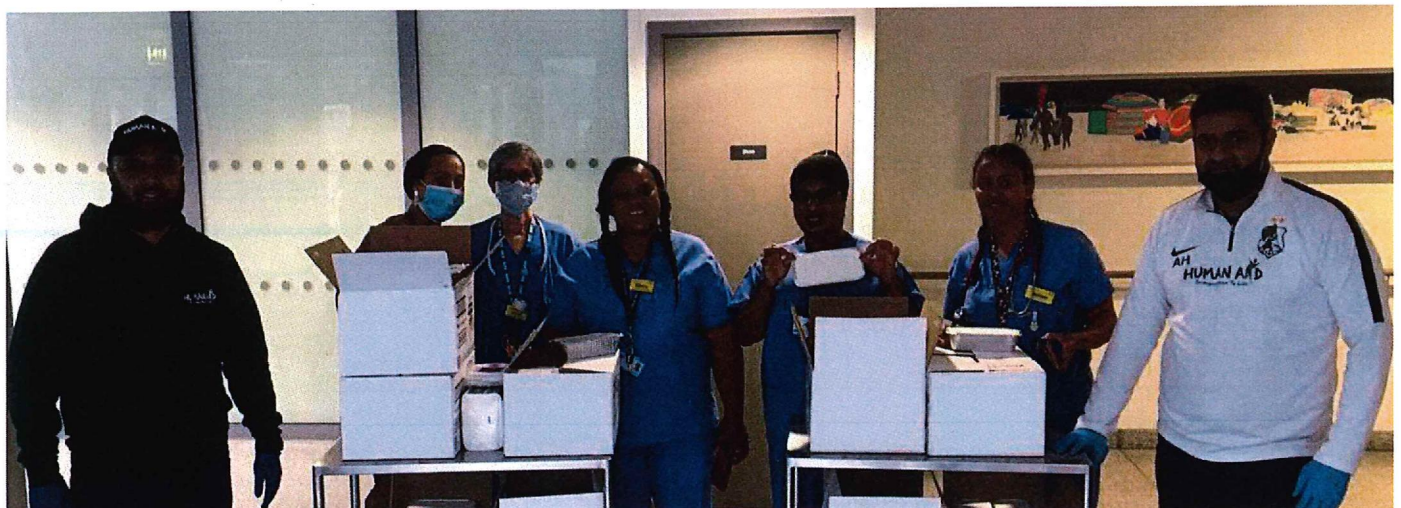
The global pandemic COVID 19 has had a major impact on the world, and in doing so impacted the work that Human Aid carry out. Many of Human Aid's core fundraising activities were affected by the lockdown and the social distancing rules. An example of this being the Mosque collections. These are a regular and important fundraising source for Human Aid, and when the lockdowns were put into place and these institutions were forced to close their doors, a major source of fundraising activity and funds were put to a temporary stop.

Despite this, we still managed to organise Mosque collections and the results were very optimistic. We have seen many kind acts of donations from the Mosques and the community too. We saw generous businesses come forward and organise 'eat outs' for those suffering abroad.

COVID 19 also impacted the range of activities that the Human Aid fundraising department carried out. Initiatives were made to support the pandemic such as raising funds for thousands of essential PPE equipment that were delivered to NHS hospitals and GP practises.

COVID-19 relief in the form of fulfilling grants that the fundraising department took on board were completed. The fundraising department fulfilled 2 grants that were focused on COVID-19 relief.

1. A £10,000 grant to provide food packs for medical staff at the Royal London Hospital that were being affected by long hours and low incomes at home due to the pandemic affecting jobs.
2. A £3,000 grant that provided essential food packs to families in the London Borough of Newham that depended on food parcels.



# EMERGENCY RESPONSE

## ROHINGYA CAMP FIRE

At least 15 people were killed in a massive fire that ripped through a Rohingya refugee camp in Bangladesh, as well as leaving 400 missing. Some 40,000 huts in the camp were also burned down. Human Aid initiated an emergency appeal to distribute aid to Rohingya families affected with bedding, clothing and more.

### IMPACT

223 families  
1010 Beneficiaries



## CYCLONE AMPHAN

Cyclone Amphan made landfall on the Bangladesh coast on the evening of May 20, 2020, just when the Monsoon season was to begin. Many Rohingya families woke to several devastations: landslides, dozens of destroyed shelters and flooding.

### IMPACT

20 families  
110 beneficiaries



## BEIRUT BLAST

Two explosions at a warehouse in the port city of Beirut, Lebanon have caused widespread damage across the capital, killing at least 180 people, injuring over 6,000 (including around 1,000 children), and leaving 300,000 homeless.

Lebanon was already going through a severe economic crisis, with many families struggling just to put food on the table. And with a sharp spike in COVID cases, hospitals were already overwhelmed.

Human Aid worked with our local partners in Lebanon on the ground, putting in place our emergency response which included food distributions, PPE equipment and home renovations – which a team from the UK was deployed to the capital.

## IMPACT

338 families  
1,690 Beneficiaries



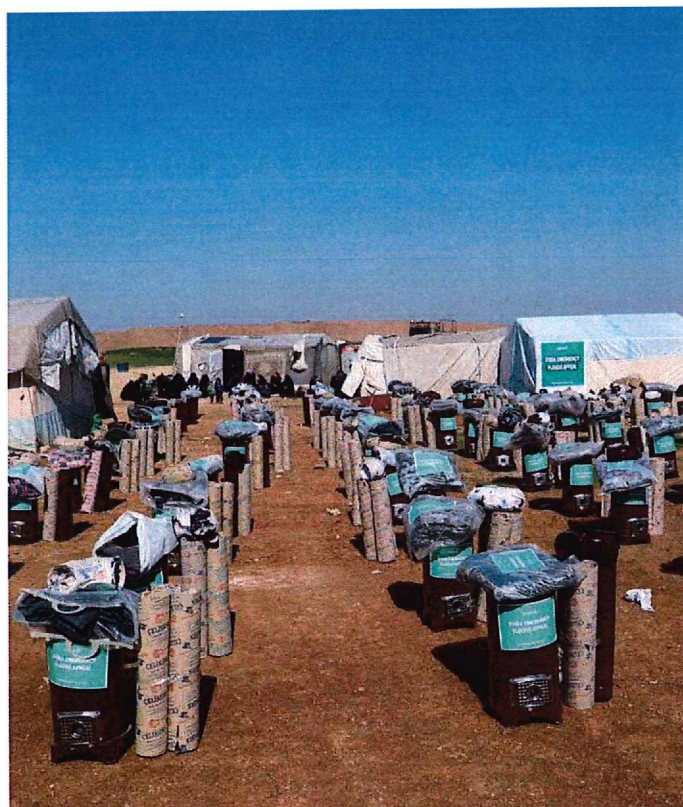
## SYRIA FLOODS

Heavy rains and floods in northwest Syria worsened the plight of tens of thousands of internally displaced persons, destroying their tents, food, and belongings amid winter in January 2021. At least 67,600 have been affected, and more than 3,760 tents were destroyed, with over 7,720 damaged according to official estimates.

The likelihood of accidental fires is also increased by challenges in accessing safe fuels. Human Aid launched an emergency appeal to provide families who had lost their possessions with a range of winter aid including heating stoves, thermal blankets, bedding, and clothing.

## IMPACT

125 families  
266 beneficiaries



# ZAKAT

Zakat is one of five fundamental concepts in Islam, also referred to as the five pillars of Islam. As such, it is a compulsory act that all Muslims must perform this duty, provided they meet certain conditions. The concept of Zakat is to purify one's wealth and soul. The Islamic Council of Europe has certified Human Aid's policies regarding the collection and distribution of Zakat.

Our donors can be reassured that their almsgiving is in accordance with Islamic guidance and delivered to beneficiaries who are eligible to receive it. One of the best forms of providing this is through cash payments, which enable families to spend it on what they best see fit.

## SUPPORTING SYRIAN WIDOWS

We distributed these payments to the families sheltering at our Dar Al-Salaam complex, in Lebanon.

### IMPACT

Each family received in the region of £400 each.

22 Families  
22 Beneficiaries

## SUPPORTING SYRIAN INTERNALLY DISPLACED FAMILIES

### IMPACT

230 Families  
669 Beneficiaries

## ZAKAT AL-FITR IN GAZA

Before the Eid al-Fitr prayer at the end of Ramadan, every adult Muslim who possesses food more than their needs must pay Zakat al-Fitr. The head of household can also pay Zakat al-Fitr for their dependents such as children, servants, and any dependent relatives.

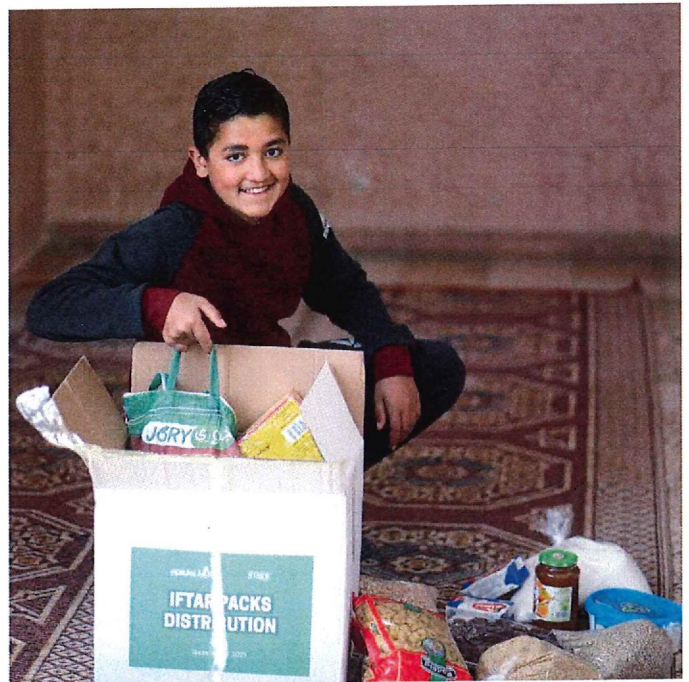
Zakat al-Fitr can be paid during Ramadan, before Eid al-Fitr prayers at the latest, so that the poor can enjoy the day of Eid.

### IMPACT

265 families  
739 beneficiaries



# RAMADAN



## RAMADAN FOOD PARCELS

Ramadan is the holiest month in the Islamic calendar. It is a season of generosity, fasting, and compassion. Many give the obligatory Zakat charity, and voluntary Sadaqah donations during the holy month.

We provided food parcels in addition to Fidyah and Kaffarah, which provide staple foods to the most vulnerable.

While the contents of each food parcel varied in each country, we ensured they included locally-suited staples, such as rice, pasta, pulses, lentils, flour, oil, salt, sugar, tea and dates.

We carried out our distributions in six countries: Bangladesh, Lebanon, Palestine, Syria, Turkey, Yemen.

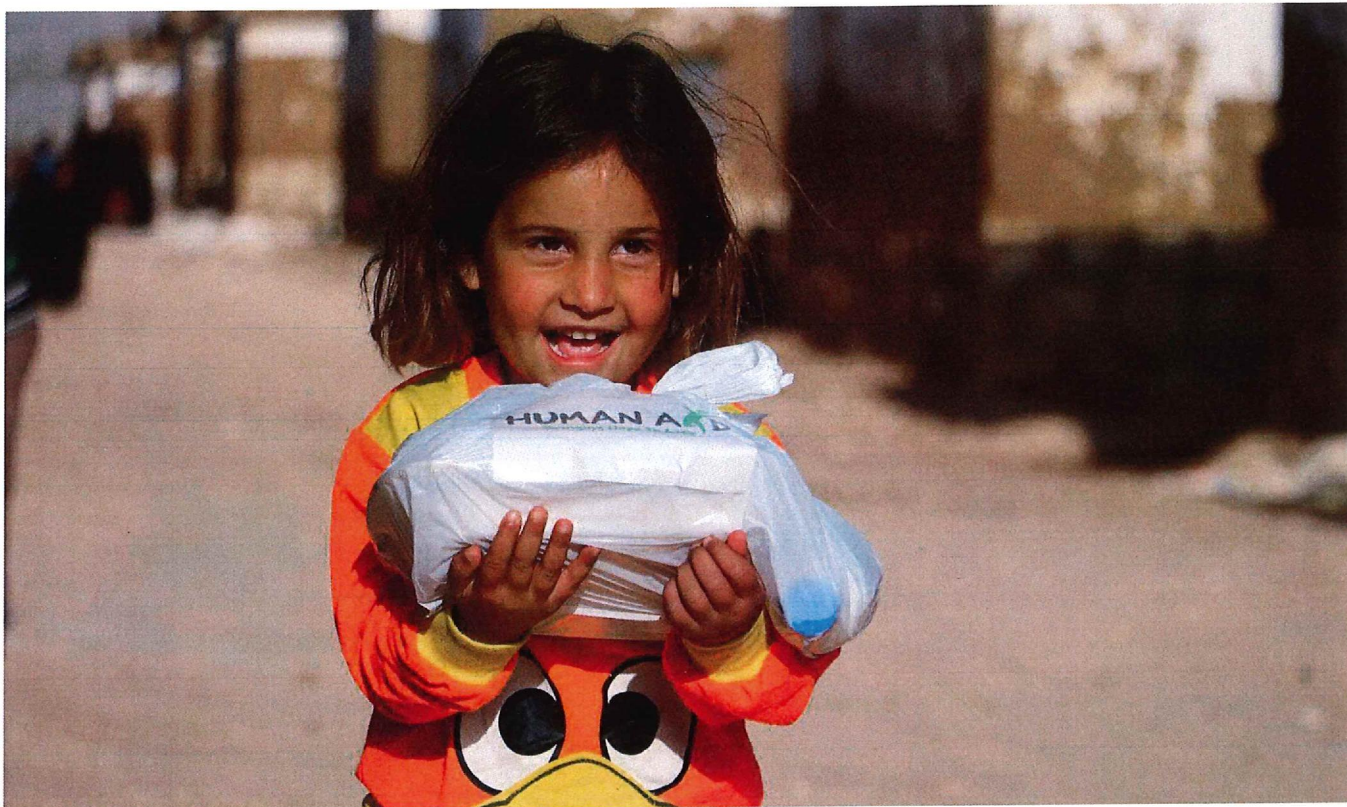


## IMPACT

6 Countries.

888 Ramadan Food Parcels distributed.

4,075 Beneficiaries fed.



### **RAMADAN KITCHEN**

Human continued the Ramadan Kitchen initiative to supplement the Ramadan Food Pack program.

Locally sourced ingredients were cooked at kitchens prior to sunset; and distributed to families living in open camps scattered across the Idlib region.

### **IMPACT**

650 Cooked meals

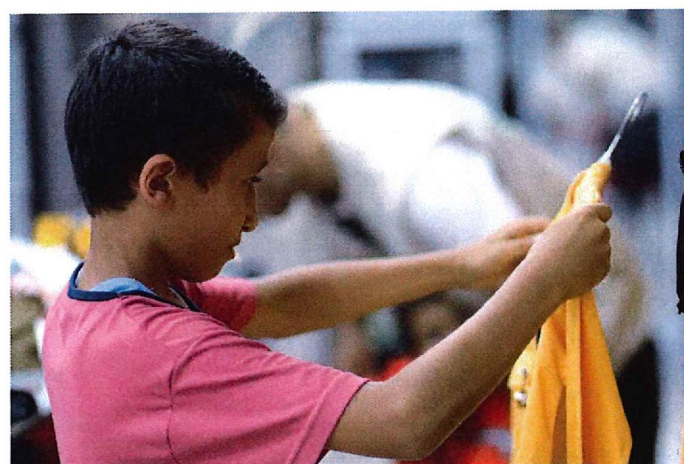


### **EID JOY IN GAZA**

Eid is one of the few respites for Palestinians in Gaza, especially following the 11-day bombardment left families on edge in the enclave. Each child was allocated £20 to spend on clothes and toys of their choosing, in Gaza's popular shopping stores.

### **IMPACT**

200 children given gifts



# QURBANI

The festival of Eid al-Adha marks the end of the sacred Hajj pilgrimage. Muslims around the world commemorate the obedience of the Prophet Ibrahim (AS) by sacrificing an animal and distributing the meat to vulnerable people.

Human Aid helps thousands of Muslims to carry out this sunnah (practice). The distribution took place within the first two days of the Eid festivity. Each beneficiary received between 1 and 1.5kg of fresh meat.

## IMPACT

In Gaza, we distributed 3 sheep, 1 bull to 209 Families made up of 1922 Beneficiaries.

In Syria, we distributed 1 bull to 139 Families made up of 577 Beneficiaries.

In Lebanon, we distributed 15 sheep to 120 Families made up of 600 Beneficiaries.

In Yemen, we distributed 129 sheep, 19 cows to 148 Families made up of 1181 Beneficiaries.

In Bangladesh, we distributed 7 sheep, 2 cows to 105 Families made up of 525 Beneficiaries.

In the Rohingya Camps in southern Bangladesh, we distributed 2 cows, 8 goats to 110 Families made up of 550 Beneficiaries.

In Turkey, we distributed 7 sheep, 2 lambs to 9 Families made up of 45 Beneficiaries.

In Somalia, we distributed 328 sheep to 328 Families made up of 1,640 Beneficiaries.



# WINTER

Human Aid continues providing seasonal winter assistance to some of the world's most vulnerable people, as a direct response to the seasonal weather changes that devastate already vulnerable communities affected primarily by conflict.

Our teams conduct a needs assessment in each territory, in order to provide tailor made emergency winter kits, which contain critical items, such as warm winter clothes, blankets, fuel for heating, and shelter reinforcement.

Through the distribution of these essential provisions, we help to alleviate the brutal conditions of winter for the most vulnerable people.

## IMPACT

In Gaza, we distributed to 271 families made up of 1162 beneficiaries.

In Syria, we distributed to 238 families made up of 993 beneficiaries.

In Lebanon, we distributed to 120 families made up of 600 beneficiaries.

In Yemen, we distributed to 242 families made up of 818 beneficiaries.

In Bangladesh, we distributed to 267 families made up of 988 Beneficiaries.

In the Rohingya Camps in southern Bangladesh, we distributed to 267 families made up of 988 Beneficiaries.

In Turkey, we distributed to 77 families made up of 400 beneficiaries.



# TRUSTEES FINANCIAL REVIEW

Despite limitations within the sector on fundraising methods, brought about by the pandemic, general charitable collections increased over 40% year on year, a testament to the generosity of our donors, and hard work of our staff. The donor base have been very responsive to continuing and worsening humanitarian crises globally, and as a result we have been able to reach out extensively. One example of this is that food packs delivered to Yemen quadrupled year on year.

On a promising note, the charity was able to achieve a marginal surplus (£1k) this year, following a £152k deficit in the prior year. There were significant challenges in the prior year, such as having to move premises on short notice, but we have come through successfully, and are now focussed on continuing to deliver our service without having to dig into our unrestricted funds too much.

The total unrestricted funds of the organisation were at a low level in the prior year, but this has been increased by circa £30k during the year, and we are committed to increase it further. The aim is for Human Aid UK to become more resilient and flexible when responding to crises' in the future, so that any emergency responses required to global events, will not be overbearing for our resources. To this end, we are continually monitoring our budgetary control so that we can reach a reserves level that equate to 3 months of operational activity, as was originally intended by Trustees.

A significant benefit is that we do not carry any other significant financial commitments that pose a risk to our sustainability, such as loans or recognition of pledged income. The creditors balance of £45,180 in the financial statements is primarily composed of PAYE liabilities owed to HMRC, which we have settled since the year-end.

## **LOOKING AHEAD, AND RISKS AND UNCERTAINTIES**

There is still some uncertainty lingering from variants of COVID-19, and the economic impact on consumer spending and donor engagement may be generally negative in the sector. However, we have found our donor base to be less sensitive to external economic pressures and are hopeful of continuing support into 2022. The Trustees consider that there is a reasonable expectation for Human Aid's operational existence over the next 12 months, especially in light of a successful donor engagement campaign during the last Ramadan.

There will continue to be significant geographical risk due to the locations we aim to reach. The safety of our staff is very important to us, and we will continue to offer further resources to our Programmes Department so that we can assess our risks when working in volatile environments.

# INDEPENDENT AUDITOR'S REPORT

## OPINION

We have audited the financial statements of Human Aid UK for the year ended 31st March 2021, which comprise the Group statement of financial activities, the Group Statement of Financial Position, the Group Cash Flow Statement, and the related Notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- proper and adequate accounting records have not been kept by the parent and subsidiary companies, or returns adequate for our audit have not been received from branches not visited by us; or

## **CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors'/Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors'/Trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our evaluation of the Directors'/Trustees' conclusions considered both the current macro-economic uncertainties associated with the COVID-19 pandemic, as well as how the Company has been restructured in the current financial year, in order to reduce its operational costs. We have nothing to report that would indicate going concern issues 12 months from the date of signing accounts.

## **OTHER INFORMATION**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The Directors'/Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report, including the Strategic Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Trustees Annual Report, including the Strategic Report, has been prepared in accordance with applicable legal requirements.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT UNDER THE COMPANIES ACT 2006**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report and the Trustees Annual Report.

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

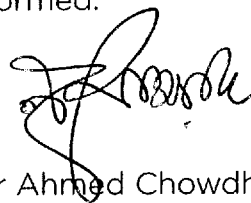
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **USE OF OUR REPORT**

This report is made solely to the charitable company's Trustees as a body, in accordance with Chapter 3 of Part 16 of the Companies Acts 2006. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as body, for our audit work, for this report, or for the opinion we have formed.



Mr Nur Ahmed Chowdhury (Senior Statutory Auditor)

For and on behalf of Abacus Partners (Ldn) LLP

Statutory Auditor

Unit A, Abbots Wharf  
93 Stainsby Road  
London E14 6JL  
Date: 26 January 2022

# CONSOLIDATED FINANCIAL STATEMENTS

**HUMAN AID UK**  
(A COMPANY LIMITED BY GUARANTEE)  
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<b>INCOME AND EXPENDITURE</b>					
<b>INCOMING RESOURCES</b>					
Voluntary Activity Income	5	332,650	-	332,650	239,252
Charitable Activity Income	6	209,581	838,322	1,047,903	730,051
Trading activities		13,500		13,500	4,027
Grant income		124,650		124,650	
<b>Total Income</b>		<b>680,380</b>	<b>838,322</b>	<b>1,518,703</b>	<b>973,330</b>
<b>RESOURCES EXPENDED</b>					
Voluntary Activity Costs	7	3,542	-	3,542	3,372
Fundraising Costs	8	112,986	-	112,986	51,816
Charitable Activity Costs	9	85,295	1,138,604	1,223,899	787,529
Governance and Support Costs	10	150,511	26,706	177,217	282,444
Trading activity costs		-		-	282
<b>Total Resources Expended</b>		<b>352,334</b>	<b>1,165,310</b>	<b>1,517,644</b>	<b>1,125,442</b>
<b>NET INCOME /DEFICIT FOR THE YEAR</b>		<b>328,047</b>	<b>(326,988)</b>	<b>1,059</b>	<b>(152,111)</b>
Fund Movement	13	(308,964)	308,964	-	-
Fund as at 1 April 2020		50,569	304,697	355,266	507,377
<b>Funds as at 31 March 2021</b>	21	<b>69,651</b>	<b>286,674</b>	<b>356,325</b>	<b>355,266</b>

All the activities of the charitable company are from continuing operations.

**HUMAN AID UK**  
 ( A COMPANY LIMITED BY GUARANTEE )  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	Notes	£	Total 2021 £	Total 2020 £
<b>FIXED ASSETS:</b>				
Tangible Assets	15		20,961	30,869
<b>Current Assets:</b>				
Inventry		6,795		
Debtors & Prepayments	16	42,205	45,747	
Investments	17	-	-	
Cash at Bank and in hand		331,544	297,133	
		380,544	342,879	
<b>Creditors:</b>				
Amount falling due within one year	18	45,180	18,482	
<b>Net Current Assets</b>			335,364	324,397
<b>Total Net Assets</b>			<b>356,325</b>	<b>355,266</b>
<b>Funds</b>				
Unrestricted funds	21		69,651	50,569
Restricted Funds	21		286,674	304,697
			356,325	355,266
<b>Total Funds</b>			<b>356,325</b>	<b>355,266</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 19 January 2022, and are signed on behalf of the board by:



Mr. Nur Choudhury  
(Chairman)



Dr. Zeeshan Siddiqui  
(Director)

The notes ensuing the statement of financial activities, the statement of financial position, and the cashflow statement, form part of these financial statements.

**HUMAN AID UK**  
**( A COMPANY LIMITED BY GUARANTEE)**  
**CONSOLIDATED CASHFLOW STATEMENT**  
**AS AT 31 MARCH 2021**

	£	2021 £	£	2020 £
<b>Cash Outflow from Operating Activities</b>				
Operating Profit	1,059		(152,111)	
Depreciation	12,116		39,910	
Investment Income				
Finance Costs				
(Gain)/Loss on fixed asset disposal				
<b>Operating Profit Before Working Capital Charges</b>	<u>13,175</u>		<u>(112,202)</u>	
(Increase)/Decrease in Debtors and stocks	(3,253)		77,765	
Increase/(Decrease) in Creditors	<u>26,698</u>		<u>(51,459)</u>	
<b>Cash from Operations</b>	<u>36,620</u>		<u>(85,896)</u>	
Finance Cost Paid				
<b>Net Cash Generated from Operations</b>		<u>36,620</u>		<u>(85,896)</u>
<b>Cash Outflow from Investment Activities</b>				
Purchase of Tangible Fixed Assets	(2,208)		(3,234)	
Fixed assets disposal			<u>10,000</u>	
<b>Net Cash Inflow/outflow from investment Activities</b>		<u>(2,208)</u>		<u>6,766</u>
<b>Cash Outflow from Financing Activities</b>				
Capital grants				
Increase/(Decrease) of Long Term Loans				
<b>Net Increase/(decrease) in Cash and Cash Equivalent</b>		<u>34,411</u>		<u>(79,130)</u>
Opening Cash and Cash Equivalents		297,133		376,262
Closing Cash and Cash Equivalents		<u>331,544</u>		<u>297,133</u>
<b>Reconciliation:</b>				
Cash at bank and in hand		331,544		297,133
		<u>331,544</u>		<u>297,133</u>

Human Aid UK do not have any debt, and therefore no net cashflow to net debt movement reconciliation has been prepared

# NOTES TO THE FINANCIAL STATEMENTS

**HUMAN AID UK**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2021

## 1 General information

Human Aid UK (HAUK) is a registered charity, and a company limited by Guarantee, registered in England & Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company's charity information page on these financial statements.

## 2 Accounting convention

The charitable company is a public benefit entity as defined by FRS 102, and the financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- Charities SORP FRS 102, and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, and are prepared in pound sterling which is the functional currency of the charity.

## 3 Accounting Policies

### 3.1 Going concern

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements, in confirming their assessment of going concern. The impact of COVID-19 and several government imposed lockdowns, have only affected the entity to the extent that it could no longer conduct street or external collections at the beginning of the financial year, but the majority of donations which come via online platforms, have remained stable. The month of Ramadan, immediately after the year-end, saw significant success in terms of fundraising. Total income at date of signing of accounts was £1.5m, which already matches the total income in the year ended March 2021. The current trajectory indicates that the charity should comfortably end the next financial year with enough of a surplus to help reach its intended total reserves levels.

### 3.2 Group accounting

The entity has a 100% stake in Skyrose Limited (Co. No 02744508), where it previously made additional revenue by selling clothing. The activities of the subsidiary do not qualify as primary purpose trading, and were intended to support the charity's unrestricted funds. Skyrose Limited had no income and made a loss of £188 in the year, before consolidation. It was anticipated at the time of incorporation that Skyrose would generate significantly more income, hence the decision to have a separate trading entity controlled by Human Aid. Skyrose Ltd was disposed after the year end.

### 3.3 Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt, and trading income is recognised at the point of sale of goods.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

### 3.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. The charity uses foreign partners to help execute some projects abroad. Expenditure on trading activities relates to the costs of goods sold.

### 3.5 Allocation and apportionment of costs

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities. IT costs, printing and postage, utilities, and general travel expenditure which are not directly attributable to projects, are apportioned between charitable and support costs by a ratio of (3:1).

### 3.6 Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

### 3.7 Tangible fixed assets and depreciation

Fixed assets for the charity use are capitalised at cost. They are stated in the accounts at cost less depreciation. Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	20% on cost.
Furniture, Fixture and Equipment	20% on cost.
Short Leasehold Asset	Amortised over term of lease

### 3.8 Funds:

Unrestricted funds comprise the accumulated surplus or deficit in income and expenditure accounts, and are available for use at the discretion of Trustees, to further the general objectives of the entity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. No funds are set aside as designated.

Restricted funds are used in accordance with specific restrictions imposed by funders, or grantmakers. The cost of raising and administering such funds are charged against the specific fund. Current restricted funds of the entity are set out in Note 13.

**HUMAN AID UK**  
**( A COMPANY LIMITED BY GUARANTEE )**  
**Notes to the financial statements**  
**for the year ended 31 March 2021**

**4 Incoming Resources**

Incoming resources are attributable to the principal activities of the charity. Trading activities as per Note 6, were conducted via the subsidiary Skyrose Ltd.

**INCOME SUMMARY**

<b>5 VOLUNTARY INCOME:</b>	Unrestricted	Restricted	2021	2020
	£	£	£	£
General Donations	171,295		171,295	129,765
Gift Aid Via Online Platforms			-	5
Gift Aid from HMRC	161,355		161,355	109,483
	<u>332,650</u>	<u>-</u>	<u>332,650</u>	<u>239,252</u>
 HMRC Job Retention Scheme				
	124,650		124,650	
	<u>124,650</u>		<u>124,650</u>	
 <b>6 CHARITABLE ACTIVITIES INCOME:</b>				
	Unrestricted	Restricted	2021	2020
	£	£	£	£
Gaza Collection	27,150	108,598	135,748	143,269
Gambia Collection	171	683	854	3,012
Bangladesh Collection	30,430	121,721	152,151	137,900
Qurbani Collection	10,504	42,017	52,521	35,516
Zakat ul Fitr Collection	34,004	29,971	63,974	21,490
UK Service Development	6	24	30	438
Syria Collection	15,000	166,044	181,044	149,518
Burma Project	7,176	28,704	35,880	42,592
Yemen Collection	43,147	172,588	215,735	108,591
Iftar Collection	23,255	93,021	116,277	55,181
Somalia Collection	529	2,116	2,646	7,112
Lebanon Collection	18,209	72,835	91,044	25,431
	<u>209,581</u>	<u>838,322</u>	<u>1,047,903</u>	<u>730,051</u>
 Trading activities				
	13,500		13,500	4,027
<b>Total Income</b>	<u>555,730</u>	<u>838,322</u>	<u>1,394,053</u>	<u>973,330</u>

**HUMAN AID UK**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2021

**EXPENSES SUMMARY**

	Unrestricted £	Restricted £	2021 £	2020 £
<b>7 VOLUNTARY COST:</b>				
Subscriptions	3,542		3,542	3,372
	<u>3,542</u>	<u>-</u>	<u>3,542</u>	<u>3,372</u>
<b>8 FUNDRAISING COST:</b>				
Fundraising costs	112,986		112,986	51,816
	<u>112,986</u>	<u>-</u>	<u>112,986</u>	<u>51,816</u>
<b>9 CHARITABLE ACTIVITIES COST:</b>				
Salaries and Employer costs	20,030	80,119	100,148	188,939
Staff Training	13,017		13,017	365
Gaza Project		116,729	116,729	74,832
Gambia Project				1,340
Bangladesh Project		160,113	160,113	108,752
Qurbani Project		72,642	72,642	42,196
Zakat and Fitr		23,783	23,783	18,817
UK Service Development		12,115	12,115	-
Syria Project		460,651	460,651	136,035
Burma Project				10,716
Ifar Project		40,579	40,579	58,542
Yemen Project		134,432	134,432	42,855
Somalia Project				2,441
Lebanon Project		37,441	37,441	18,917
Others	8,300		8,300	-
Emergency Funds Projects				-
Design and merchandising				1,097
UK Travel Expenses	3,117		3,117	5,728
Casual Worker & Volunteer expenses	2,806		2,806	16,469
IT Support and Maintenance	11,793		11,793	16,652
Repairs & Maintenance	190		190	3,507
Publicity and Marketing	21,286		21,286	15,219
Telephone/Internet	3,929		3,929	3,712
Printing/Postage/Stationery	826		826	3,616
Credit Card and Platform Charges				16,783
	<u>85,295</u>	<u>1,138,604</u>	<u>1,223,899</u>	<u>787,529</u>
<b>10 GOVERNANCE AND SUPPORT COST:</b>				
<b>Support Costs:</b>				
Salaries and Employer costs	5,341	21,365	26,706	43,301
Rent, Rates and Service Charges	33,150		33,150	120,413
IT Support and Maintenance	3,931		3,931	5,551
Printing/Postage/Stationery	788		788	1,205
Telephone/Internet and Utilities	1,310		1,310	1,237
UK Travel Expenses	1,756		1,756	2,945
Legal & Professional fees	38,630		38,630	34,678
Bank Interest and Charges	39,907		39,907	82
Sundry expenses	5,048		5,048	1,806
Impairment on investments				10,000
Depreciation	12,116		12,116	39,910
	<u>141,976</u>	<u>21,365</u>	<u>163,341</u>	<u>261,129</u>
<b>Governance Cost:</b>				
Salaries and Employer costs	1,335	5,341	6,677	12,381
Meeting expenses/Refreshments				594
Book keeping and Accountancy	3,600		3,600	4,170
Audit Fees	3,600		3,600	4,170
	<u>8,535</u>	<u>5,341</u>	<u>13,877</u>	<u>21,315</u>
	<u>150,511</u>	<u>26,706</u>	<u>177,217</u>	<u>282,444</u>
<b>Total Expenses</b>	<u>352,334</u>	<u>1,165,310</u>	<u>1,517,644</u>	<u>1,125,160</u>

**HUMAN AID UK**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2021

11 PROJECT INCOME SUMMARY :	Charitable Activities Income	Voluntary Income	Investment Income	Other Income	2021 Total Income	2020 Total Income
	£	£	£	£	£	£
Syria Project	74,900				74,900	149,518
Gaza Project	135,748				135,748	143,269
Gambia Project	854				854	3,012
Bangladesh Project	152,151				152,151	137,900
Qurbani Project	52,521				52,521	35,516
Zakat ul Fitr Project	169,518				169,518	21,490
UK Service Development	30				30	438
Burma Project	35,880				35,880	42,592
Yemen Project	215,735				215,735	108,591
Ifitar Projects	116,277				116,277	55,181
Somalia Project	2,646				2,646	7,112
Lebanon Project	91,044				91,044	25,431
Admin and Other Income	301,172				301,172	239,252
Trading activities	13,500				13,500	4,027
	<b>1,361,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,361,975</b>	<b>973,330</b>

12 PROJECT EXPENSES SUMMARY:	Charitable Activities Expenses	Fund Raising Expenses	Voluntary Expenses	Governance & Support Expenses	2021 Total Expenses	2020 Total Expenses
	£	£	£	£	£	£
Syria Project	460,651				460,651	159,173
Gaza Project	116,729				116,729	97,970
Gambia Project					-	1,340
Bangladesh Project	160,113				160,113	108,752
Qurbani Project	72,642				72,642	42,196
Zakaat and Fitr	23,783				23,783	26,012
UK Service Development	12,115				12,115	-
Burma Project	-				-	33,854
Yemen Project	134,432				134,432	65,992
Ifitar Projects	40,579				40,579	58,542
Somalia Projects					-	25,579
Lebanon Project	37,441				37,441	18,917
Others	8,300					
General charitable costs					-	236,024
Administration				177,029	177,029	250,809
Trading activities				188	188	282
	<b>1,066,785</b>	<b>-</b>	<b>-</b>	<b>177,217</b>	<b>1,235,702</b>	<b>1,125,442</b>

13 RESTRICTED FUND MOVEMENT :	Opening Balance	Incoming Resources	Resources Expended	Unrestricted Fund Used	Closing Balance
	£	£	£	£	£
Syria Project	100,053	166,044	469,553	203,456	0
Gaza Project	67,662	108,598	125,631		50,628
Gambia Project	14,376	683	8,902		6,156
Bangladesh Project	1,569	121,721	169,015	45,726	0
Qurbani Project	-	42,017	81,544	39,528	0
Zakat ul Fitr Project	2,714	29,971	32,685		0
UK Service Development	739	24	21,017	20,254	0
Burma Project	65,401	28,704	8,902		85,202
Yemen Project	20,880	172,588	143,334		50,134
Ifitar Projects	0	93,021	49,481		43,541
Somalia Projects	29,877	2,116	8,902		23,092
Lebanon Project	1,428	72,835	46,343		27,920
Others					
	<b>304,698</b>	<b>838,322</b>	<b>1,165,310</b>	<b>308,964</b>	<b>286,674</b>

**HUMAN AID UK**  
(A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2021

15 TANGIBLE FIXED ASSETS:	Motor vehicles	Short Leasehold	Furniture & Equipment	Skyrose Machinery	Total
	£	£	£		£
Cost B/Fwd.	15,679	53,492	52,943	22,488	144,602
Additions			2,208		2,208
Disposals					0
	<u>15,679</u>	<u>53,492</u>	<u>55,151</u>	<u>22,488</u>	<u>146,810</u>
Depreciation:					
Charges B/Fwd.	6,272	53,492	31,481	22,488	113,732
Charge for the year	3,136		8,980		12,116
Dep Elim on Disposal					0
	<u>9,407</u>	<u>53,492</u>	<u>40,460</u>	<u>22,488</u>	<u>125,848</u>
Net Book Value					
31-Mar-21	<u>6,272</u>	<u>0</u>	<u>14,691</u>	<u>0</u>	<u>20,961</u>
31-Mar-20	<u>9,407</u>	<u>0</u>	<u>21,462</u>	<u>0</u>	<u>30,870</u>

16 DEBTORS & PREPAYMENTS:	2021	2020
	£	£
Accrued Income	41,098	44,647
Skyrose Limited	1,107	1,100
	<u>42,205</u>	<u>45,747</u>

17 INVESTMENTS:	2021	2020
	£	£
Investment in ELBC Business Hub as at 01.04.2020		10,000
Additions		-
Sales and Disposals		(10,000)
	<u>-</u>	<u>-</u>

18 CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Accruals	8,340	8,340
PAYE and tax liabilities	32,440	9,695
Pension creditors	1,852	448
Wages payable	2,548	
	<u>45,180</u>	<u>18,483</u>

19 AUDITORS' REMUNERATION	2021	2020
	£	£
Auditor's Remuneration for the audit of the charity's annual accounts	3,600	4,560
Fees Payable to the charity's auditor for non-audit services	3,600	3,780
	<u>7,200</u>	<u>8,340</u>

**HUMAN AID UK**  
( A COMPANY LIMITED BY GUARANTEE)  
Notes to the financial statements  
for the year ended 31 March 2021

20 STAFF EMOLUMENTS:	2021	2020
	£	£
Total wages and salaries	217,893	234,545
Employer's NIC	14,826	16,606
	<u>232,719</u>	<u>251,151</u>
Direct Charitable	208,541	226,974
Others	24,178	24,178
	<u>232,719</u>	<u>251,151</u>
Avg No of employees: Admin	1	1
Avg No of employees: Direct	9	10
	<u>10</u>	<u>11</u>
Employees paid in excess of £60,000 during the current year and previous year	None	None
Key management personnel were remunerated £41,486 during the year (2020: £41,486)		

21 MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 April 2020	19,700	30,869	50,569	304,697	355,266
Current year	328,047		328,047	(326,988)	1,059
Current year transfer	(299,057)	(9,907)	(308,964)	308,964	-
As at 31 March 2021	<u>48,690</u>	<u>20,961</u>	<u>69,651</u>	<u>286,674</u>	<u>356,325</u>

As at 31 March 2021 designated funds of £20,961 were required to match the net cost of fixed assets. This left free £48,690 (2020: £19,700) unrestricted reserves for future operation of the charity. It is the aim of the Trustees to build on these reserves in future so that they can support 3 months worth of operating activities.

**22 TAXATION**

The trading subsidiary Skyrose Limited made a loss in the year, and was not liable to Corporation Tax. As trading activities only resulted in £13.5k income in the year, if they had been conducted through Human Aid UK, they would have been exempt for tax, as they fall under the £80k charity threshold.

**23 POST BALANCE SHEET EVENTS**

Human Aid UK disposed of its investment in its subsidiary Skyrose Limited in June 2021, as the ancillary income stream from clothing sales have not been sufficient to justify operational continuity.

**24 RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES**

Trustees were reimbursed £5,995.48 of expenses during the year (2020 : £459.31). £5,000 of this related to a direct aid reimbursement expended by a Trustee to purchase visors for the NHS. There were no related party transactions to report during the year.

**25 CONTINGENT ASSETS AND LIABILITIES**

There were no contingent assets or liabilities in the year.

**26 VOLUNTEERS**

During the year the charitable company benefited from unpaid work performed by volunteers. The company refers to Fundraising guidelines as set out by the Fundraising Regulator for collections. Street collections were only conducted once licences were obtained from the Metropolitan Police.

**27 FINANCIAL COMMITMENTS**

As at 31st March 2021, Human Aid UK had the following future minimum lease payments under non-cancellable operating leases:

Land and buildings	2021	2020
	£	£
Under one year	24,500	24,500
Between 2-5 years	-	-
More than 5 years	-	-

**28 ANALYSIS OF CHANGES IN NET DEBT**

	At start of year	Cash flows	Acq/disp of subsidiaries	New finance leases	Fair value movements	Forex movements	Other non- cash changes	At end of year
	£	£	£	£	£	£	£	£
Cash	297,133	34,411	-	-	-	-	-	331,544
Overdrafts	-	-	-	-	-	-	-	-
<b>Total cash</b>	<b>297,133</b>	<b>34,411</b>						<b>331,544</b>
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
<b>Total borrowings</b>								
<b>TOTAL</b>	<b>297,133</b>	<b>34,411</b>						<b>331,544</b>

**29 GRANT MAKING**

The entity does not actively raise funds for other charities to deliver projects. However, it works with partners where it is more practical or strategically more cost-effective to deliver aid. During the financial year, Human Aid UK transferred funds to the UK based charities, Hand in Hand for Aid and Development, Islamic Help UK, and Saba Relief & Development Foundation, in order to more efficiently deliver projects, where they were aligned with its own charitable objectives.

**30 GOVERNMENT GRANTS**

The entity subsidised its workforce during the year by using HMRC's Job Retention Scheme.