

HUMAN CARE FOUNDATION WORLDWIDE

England & Wales · Charity number 1145092

Details

Other names HUMAN CARE SYRIA, SYRIAN HANDS, Watan UK

Status Registered

Legal form Charitable company

Company number [07882618](#)

Registered 2011-12-15

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

Contact

Address 27 Old Gloucester Street
London
WC1N 3AX

Phone 02039182108

Email info@watan.org.uk

Website www.watan.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO:2.1 TO RELIEVE AND ASSIST THE VICTIMS OF WAR, CONFLICT OR NATURAL DISASTER, IN PARTICULAR BY THE PROVISION OF FOOD, MEDICAL AID, ACCOMMODATION, ACCESS TO WATER AND SANITATION AND OTHER HUMANITARIAN ASSISTANCE; 2.2 THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP IN PARTICULAR BUT WITHOUT LIMITATION BY PROVIDING PERSONS IN NEED WITH GRANTS OR MONEY OR BY PROVIDING OR PAYING FOR SERVICES, ITEMS OR FACILITIES;2.3 SUCH OTHER PURPOSES WHICH ARE CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES FROM TIME TO TIME DETERMINEIN PARTICULAR FOR BUT NOT LIMITED TO THE PEOPLE IN SYRIA AND SURROUNDING COUNTRIES AND REFUGEES OF SYRIAN ORIGIN IN OTHER PARTS OF THE WORLD.

Activities: Watan UK supports relief and development programmes in response to the crisis in Syria. We implement Emergency Relief programmes including medical assistance and food parcels; a WASH programme providing clean water across the country; Children and Orphan programme where we support orphans and provide education; as well as rebuilding lives through Livelihood and Rehabilitation Programmes.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SYRIA AND SURROUNDING COUNTRIES (AND SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES SEE FIT WHERE THERE ARE REFUGEES OF SYRIAN ORIGIN)
- Jordan
- Lebanon
- Syria
- Turkey
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£24,620	£75,354	-	-
2024-05-31	£60,447	£22,509	-	-
2023-05-31	£203,268	£164,672	-	-
2022-05-31	£220,664	£159,551	-	-
2021-05-31	£271,004	£295,465	-	-
2020-05-31	£375,027	£386,827	-	-

Trustees

Name	Role	Appointed
HAMZA ALSIBAAI	Chair	2011-12-14
HASSAN WALID		2013-04-30
Hikmat Walid		2018-12-27

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
Human Care Foundation Worldwide

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Human Care Foundation Worldwide

**Contents of the Financial Statements
for the Year Ended 31 May 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Human Care Foundation Worldwide (also known as WATAN UK) has two main objectives, to provide aid and relief to those affected by the Syrian conflict, and to take part in the long-term development of the Syrian nation and the Syrian individual, in particular by the provision of food, medical aid, protection, education, access to water and sanitation and other humanitarian assistance.

Thirteen years of conflict has plunged the country into complete chaos and taken its toll on the Syrian people. Syria has been identified as a disaster zone; the conflict has severely damaged Syria's social fabric and created untold suffering. It has created orphans and widows, denied children their right to an education, and deprived the wounded and sick of access to medical treatment.

We have been playing a leading role in addressing the Syrian people's humanitarian needs, working across Syria and neighboring countries to restore a level of stability to the lives of those affected.

The objects as stated in the Articles of Association incorporated 14 December 2011 are:

- o To relieve and assist the victims of war, conflict or natural disaster, by the provision of food, medical aid, accommodation, access to water and sanitation and another humanitarian assistance.
- o The prevention or relief of poverty or financial hardship in particular, but without limitation, by providing persons in need with grants or money or by providing or paying for services, items or facilities; and,
- o Such other purposes which are charitable under the laws of England and Wales as the trustees from time to time determine but not limited to, the people in Syria and surrounding countries and refugees of Syrian origin in other parts of the world

Significant activities

In the reporting year, the funds collected by WATAN UK allocated to the following projects: shelter and accommodation project, qurbani project of Eid Adha, and food baskets in addition to ready to eat meals in Ramadan. Additionally, the orphans project was part on the implemented project during the reporting year.

Monitoring and Evaluation (M&E) activities took place periodically on the ground assessing the projects carried out by WATAN UK's staff and assessing the benefits provided to the public. This M&E took place not only during or after projects but also done as a method of collecting information and data about the needs of people and how WATAN UK can apply its projects and aid in order to satisfy the public's needs and provide the benefit they require from the organization.

Many data collection visits were held by WATAN UK staff along with the help of local partners and local councils to gather information about the people's needs and provide the suitable type of aid and assistance to the surveyed public.

Delivering Public Benefit

WATAN UK's objectives and activities fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The prolonged crises in Syria have significantly deteriorated the living conditions of affected populations, despite a decline in media attention. A core aspect of Human Care Syria's mission is to provide assistance to those enduring the hardships of conflict. As the crisis escalates, the number of individuals and families in need of support continues to rise. In response, WATAN UK has persistently addressed the ongoing situation in Syria through the following initiatives: Shelter, Orphans, Qurbani, and Food Security.

However, due to challenges in transferring funds to the locations of project implementers, we were unable to execute any of our planned and scheduled activities for the year in question.

FUTURE PLANS

Our plans for the year stretch from operational, programs and fundraising initiatives that will better expand our work. Specifically, this includes:

- Focusing to have fundraising events in UK.
- We are continuing our core seasonal campaigns but aiming to increase our relationships with Mosques and the nonprofit organization.
- Continue the digital fundraising and increase the investment specially in RAMADAN season.
- Operationally we will now focus our delivery and groundwork on refugees in Turkey and Syria.
- We plan to implement more sustainable projects in terms of housing inside Syria.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07882618 (England and Wales)

Registered Charity number

1145092

Registered office

Suite 1A 3rd Floor
Alpertown House
Bridgewater Road
Wembley
Middlesex
HA0 1EH

Trustees

Hamza Alsibai Chair
Hikmat Walid
Hassan Walid

Human Care Foundation Worldwide

**Report of the Trustees
for the Year Ended 31 May 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Hassan Walid

Independent Examiner

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Approved by order of the board of trustees on 28/03/2025 and signed on its behalf by:

Hikmat Walid

.....

Hikmat Walid - Trustee

**Independent Examiner's Report to the Trustees of
Human Care Foundation Worldwide**

Independent examiner's report to the trustees of Human Care Foundation Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Bianca Permal FCA

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: 31/03/2025

Human Care Foundation Worldwide

Statement of Financial Activities for the Year Ended 31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		41,177	19,270	60,447	203,268
EXPENDITURE ON					
Raising funds		3,747	1,754	5,501	9,446
Charitable activities					
Food Security		-	-	-	12,075
Non Food Items & Shelter		-	-	-	39,690
Education Support		-	-	-	50
Orphan Support		-	5,293	5,293	19,814
Qurbani Funds		-	-	-	1,874
Health		-	30	30	70
Emergency		-	-	-	79,999
COVID-19		-	-	-	11
Protection		11,587	98	11,685	1,643
Total		15,334	7,175	22,509	164,672
NET INCOME		25,843	12,095	37,938	38,596
RECONCILIATION OF FUNDS					
Total funds brought forward		82,704	26,154	108,858	70,262
TOTAL FUNDS CARRIED FORWARD		108,547	38,249	146,796	108,858

The notes form part of these financial statements

Human Care Foundation Worldwide

Balance Sheet 31 May 2024

	Notes	Unrestricted fund £	Restricted funds £	31.5.24 Total funds £	31.5.23 Total funds £
CURRENT ASSETS					
Debtors	6	19,411	-	19,411	6,672
Cash at bank		296,116	38,248	334,364	327,811
		<u>315,527</u>	<u>38,248</u>	<u>353,775</u>	<u>334,483</u>
CREDITORS					
Amounts falling due within one year	7	(206,979)	-	(206,979)	(225,625)
		<u>108,548</u>	<u>38,248</u>	<u>146,796</u>	<u>108,858</u>
NET CURRENT ASSETS					
		108,548	38,248	146,796	108,858
TOTAL ASSETS LESS CURRENT LIABILITIES					
		108,548	38,248	146,796	108,858
NET ASSETS					
		<u>108,548</u>	<u>38,248</u>	<u>146,796</u>	<u>108,858</u>
FUNDS	8				
Unrestricted funds				108,548	82,704
Restricted funds				<u>38,248</u>	<u>26,154</u>
TOTAL FUNDS				<u>146,796</u>	<u>108,858</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Human Care Foundation Worldwide

Balance Sheet - continued
31 May 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/03/2025 and were signed on its behalf by:

Hikmat Walid

.....
Hikmat Walid - Trustee

**Notes to the Financial Statements
for the Year Ended 31 May 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Significant judgements and estimates

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that effect the amounts recognised in the financial statements. These assumptions are reassessed annually as part of the accounts preparation process.

In the view of the trustees applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material judgement in the next financial year.

Income

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

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of tangible assets have different useful lives, they are accounted for as separate items of tangible fixed assets.

Depreciation is provided to write off the cost of assets in equal instalments over the estimated lives of the asset. The estimated lives are as follows:

Computer Equipment	2 years
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Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

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

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,092	127,176	203,268
EXPENDITURE ON			
Raising funds	3,913	5,533	9,446
Charitable activities			
Food Security	11,593	482	12,075
Non Food Items & Shelter	-	39,690	39,690
Education Support	-	50	50
Orphan Support	-	19,814	19,814
Qurbani Funds	-	1,874	1,874
Health	-	70	70
Emergency	-	79,999	79,999
COVID-19	-	11	11
Protection	-	1,643	1,643
Total	15,506	149,166	164,672

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	60,586	(21,990)	38,596
Transfers between funds	(16,208)	16,208	-
Net movement in funds	44,378	(5,782)	38,596
RECONCILIATION OF FUNDS			
Total funds brought forward	38,325	31,937	70,262
TOTAL FUNDS CARRIED FORWARD	82,703	26,155	108,858

4. INDEPENDENT EXAMINERS' REMUNERATION

The fees paid for carrying out the independent examination for the year was £3,714 (2023: £3,642).

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2023 and 31 May 2024	11,433
DEPRECIATION	
At 1 June 2023 and 31 May 2024	11,433
NET BOOK VALUE	
At 31 May 2024	-
At 31 May 2023	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24 £	31.5.23 £
Other debtors	19,411	6,672

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.24	31.5.23
	£	£
Trade creditors	199,551	220,261
Accrued expenses	7,428	5,364
	<u>206,979</u>	<u>225,625</u>

8. MOVEMENT IN FUNDS

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
Unrestricted funds			
General fund	82,704	25,844	108,548
Restricted funds			
Orphan Support	11,081	11,809	22,890
Health	-	66	66
Wash	3,825	59	3,884
Qurbani Funds	1,200	-	1,200
Emergency	-	160	160
Covid 19 Emergency	150	-	150
Protection	4,527	-	4,527
Winter NFI Project revenue	1,028	-	1,028
FSL Project revenue	4,343	-	4,343
	<u>26,154</u>	<u>12,094</u>	<u>38,248</u>
TOTAL FUNDS	<u>108,858</u>	<u>37,938</u>	<u>146,796</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,177	(15,333)	25,844
Restricted funds			
Orphan Support	18,815	(7,006)	11,809
Health	106	(40)	66
Wash	95	(36)	59
Emergency	254	(94)	160
	<u>19,270</u>	<u>(7,176)</u>	<u>12,094</u>
TOTAL FUNDS	<u>60,447</u>	<u>(22,509)</u>	<u>37,938</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.23 £
Unrestricted funds				
General fund	38,325	60,587	(16,208)	82,704
Restricted funds				
Food Security	3,514	829	-	4,343
Education Support	-	72	(72)	-
Orphan Support	11,240	(159)	-	11,081
Non Food Items & Shelter	12,281	(11,380)	127	1,028
Health	-	(279)	279	-
Wash	3,103	722	-	3,825
Qurbani Funds	-	1,200	-	1,200
Emergency	-	(12,533)	12,533	-
Grants	1,511	(4,864)	3,353	-
Covid 19 Emergency	136	14	-	150
Protection	152	4,387	(12)	4,527
	<u>31,937</u>	<u>(21,991)</u>	<u>16,208</u>	<u>26,154</u>
TOTAL FUNDS	<u>70,262</u>	<u>38,596</u>	<u>-</u>	<u>108,858</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,092	(15,505)	60,587
Restricted funds			
Food Security	1,772	(943)	829
Education Support	185	(113)	72
Orphan Support	20,465	(20,624)	(159)
Non Food Items & Shelter	16,208	(27,588)	(11,380)
Health	258	(537)	(279)
Wash	2,635	(1,913)	722
Qurbani Funds	3,214	(2,014)	1,200
Emergency	67,856	(80,389)	(12,533)
Grants	8,500	(13,364)	(4,864)
Covid 19 Emergency	40	(26)	14
Protection	6,043	(1,656)	4,387
	<u>127,176</u>	<u>(149,167)</u>	<u>(21,991)</u>
TOTAL FUNDS	<u>203,268</u>	<u>(164,672)</u>	<u>38,596</u>

Each of the restricted funds is made up of a mixture of donations from individuals and grant funding for specific projects as outlined above by the name given to each individual fund.

The unrestricted fund is to help develop a sustainable, healthy and educated community.

Food security is an common acronym used within development work for families adversely affected by disasters and conflicts by providing them with support in emergency situations. Accessing sufficient and sustainable income and other resources to enable families to fulfil their own basic needs.

Education support is to enable the implementation of creative educational strategies, for intervention in communities adversely affected by disasters and conflicts.

Orphan support project works on achieving safety, dignity and human rights with the aim of reducing exposure to harm and humiliation and to ensure that humanitarian aid gets to the need in a neutral manner - without discrimination or fear from physical or psychological harm.

Non Food Items & Shelter is to provide safe shelter, facilitating healthy living conditions and ensuring the privacy and dignity of the individuals and families in refugee camps or in temporary or permanent housing. Other components of the Program include distributing non-food items to needy people for their daily use, like seasonal clothing, cooking utensils, heating and shelter equipment.

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2024

8. MOVEMENT IN FUNDS - continued

Qurbani funds is a fund set up for Qurbani which is a religious rite of Muslims in general and in the targeted areas of the project also, is that the Muslims slaughter sacrifices and distributed to the poor on the day of Eid al-Adha. Unfortunately, many poor families around the world cannot afford to buy meat on the occasion of religious observance. The project involves purchasing a number of livestock and dividing them into equal shares and distributing them to the poorest families in the five areas to help them celebrate the fest while alleviating their financial burdens and ensure they have access to a nutritional food source.

WASH funds are to improve services in Bhorl town which suffers from lack of water, sanitation and hygiene. The population of the town is 5,000, of whom 2000 are displaced people, struggling to obtain clean water that is safe for drinking and daily use.

Emergency project provides access to water through humanitarian lifesaving water services as well as assisting those who are suffering due to conflict.

Health funds were used to establish community treatment centres to prevent and contain COVID-19 transmission, through active case detection, isolation and provision of primary care services for COVID-19 confirmed cases with severe/ moderate symptoms and underlying medical conditions.

Grant funds from Muslim Aid are used to provide winterization kits to support vulnerable children and families in Aleppo, Afrin City, to help them deal with the harsh winter living conditions.

9. ULTIMATE PARENT COMPANY

Watan Foundation is the the parent charity of Human Care Foundation Worldwide.

10. RELATED PARTY DISCLOSURES

During the year Hassan Walid (Trustee) was reimbursed for payment of expenses of £830 (2023 £16,275).

£3,078 (2023: £3,078) is owed by Watan Foundation, the parent charity of Human Care Foundation Worldwide.

Human Care Foundation Worldwide

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	60,447	203,268
Total incoming resources	60,447	203,268
EXPENDITURE		
Raising donations and legacies		
Other Direct Costs	5,501	9,446
Charitable activities		
Grants to DIBD	-	95,216
Support costs	17,008	60,010
	17,008	155,226
Total resources expended	22,509	164,672
Net income	37,938	38,596

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07882618 (England and Wales)
REGISTERED CHARITY NUMBER: 1145092

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Human Care Foundation Worldwide

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
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HP19 8DB

Human Care Foundation Worldwide

Contents of the Financial Statements for the Year Ended 31 May 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Human Care Foundation Worldwide (also known as WATAN UK) has two main objectives, to provide aid and relief to those affected by the Syrian conflict, and to take part in the long-term development of the Syrian nation and the Syrian individual, in particular by the provision of food, medical aid, protection, education, access to water and sanitation and other humanitarian assistance.

Ten years of conflict has plunged the country into complete chaos and taken its toll on the Syrian people. Syria has been identified as a disaster zone; the conflict has severely damaged Syria's social fabric and created untold suffering. It has created orphans and widows, denied children their right to an education, and deprived the wounded and sick of access to medical treatment.

We have been playing a frontline role in addressing the Syrian people's humanitarian needs, working across Syria and neighboring countries to restore a level of stability to the lives of those affected.

The objects as stated in the Articles of Association incorporated 14 December 2011 are:

- o To relieve and assist the victims of war, conflict or natural disaster, by the provision of food, medical aid, accommodation, access to water and sanitation and another humanitarian assistance.
- o The prevention or relief of poverty or financial hardship in particular, but without limitation, by providing persons in need with grants or money or by providing or paying for services, items or facilities; and,
- o Such other purposes which are charitable under the laws of England and Wales as the trustees from time to time determine but not limited to, the people in Syria and surrounding countries and refugees of Syrian origin in other parts of the world.

Significant activities

In the reporting year, the funds collected by WATAN UK allocated to the following projects: shelter and accommodation project, qurbani project of Eid Adha, and food baskets in addition to ready to eat meals in Ramdan. Additionally, the orphans project was part on the implemented project during the reporting year.

Monitoring and Evaluation (M&E) activities took place periodically on the ground assessing the projects carried out by WATAN UK's staff and assessing the benefits provided to the public. This M&E took place not only during or after projects but also done as a method of collecting information and data about the needs of people and how WATAN UK can apply its projects and aid in order to satisfy the public's needs and provide the benefit they require from the organization.

Many data collection visits were held by WATAN UK staff along with the help of local partners and local councils to gather information about the people's needs and providing the suitable type of aid and assistance to the surveyed public.

Delivering Public Benefit

Watan UKs objectives and activities fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The protracted crises in Syria worsening the living conditions of the Syrian affected people, despite reduced media coverage. A large component of Human Care Syria's work involves helping those who are suffering due to conflict. The disaster increasing the number of individuals and families requiring support, WATAN UK has continued to respond to the ongoing situation in Syria through the following activities:

Shelter Project

Impact of the project on beneficiaries:

The main goal of the project is to provide 20 dignified Shelters to be ready for the minimum living standards of the IDPs or the households of the host communities and to be suitable for their human dignity and the minimum services that met the Sphere principles, these houses are in Aleppo. These 20 shelters are the WATAN UK contribution to bigger project of 50 prefabricated dignified shelter in Aleppo. The direct beneficiaries of the project are 50 families (250 Individuals 78 boys, 34 men, 70 girls, 68 women) WATAN UK direct beneficiaries were 20 family's which is 40 percent of the total project.

Orphans Project

Our orphan program continued to care for 111 orphans in Turkey for UK project - Antakya, Nizip and Gaziantep through a monthly cash distribution for a period of one year from 31.10.2022 to 31.10.2023 to protect orphans from work and exploitation and to provide educational opportunities, basic living necessities and awareness Behavioural for orphans and guardians and proliferation. Concepts of love and tolerance between them.

Qurbani Project

On Eid al-Adha 2022, We distributed 720KG of meat (6 Sheep) to 360 family, 2,160.00 individuals received fresh meat qurbani in Syria, all beneficiaries were in camps all of them who benefited from this project had improved their food security during Eid Al Al-dha and had saved money and resources to spend on other pressing needs.

Food Security & Livelihood Project (food baskets and ready to eat meals)

After conducting verification operations in the most impoverished camps in northern Syria, a list of beneficiaries has been compiled. This includes:

- Ensuring food security for 200 vulnerable Syrian families in the Aleppo district and enhancing their capacity to.
- Providing emergency items for 300 vulnerable Syrian families in the Aleppo district and enhancing their capacity to.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2023

FUTURE PLANS

Our plans for the year stretch from operational, programs and fundraising initiatives that will better expand our work. Specifically, this includes:

- Focusing to have fundraising events in UK specially London and Manchester
- We are continuing our core seasonal campaigns but aiming to increase our relationships with Mosques and the nonprofit organization. We would like to secure 10 Mosques relationships, 3 non-profit organization
- Continue the digital fundraising and increase the investment specially in RAMADAN season, also engaging in new digital investment sectors
- Operationally we will now focus our delivery and groundwork on refugees in Turkey and Syria.
- We plan to implement more sustainable projects in terms of housing inside Syria
- Fundraising plan for those affected by the earthquake in Turkey and Syria.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07882618 (England and Wales)

Registered Charity number

1145092

Registered office

27 Old Gloucester Street
Camden
London
WC1N 3AX

Trustees

Hamza Alsibaai
Hikmat Walid
Hassan Walid

Company Secretary

Hassan Walid

Independent Examiner

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Human Care Foundation Worldwide

**Report of the Trustees
for the Year Ended 31 May 2023**

Approved by order of the board of trustees on 30/06/2024 and signed on its behalf by:

Hikmat Walid

.....
Hikmat Walid - Trustee

**Independent Examiner's Report to the Trustees of
Human Care Foundation Worldwide**

Independent examiner's report to the trustees of Human Care Foundation Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Bianca Permal FCA

DUX Advisory Limited
Chartered Accountants
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: 30/06/2024.....

Human Care Foundation Worldwide

Statement of Financial Activities for the Year Ended 31 May 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		76,092	127,176	203,268	220,664
EXPENDITURE ON					
Raising funds		3,913	5,533	9,446	19,436
Charitable activities					
Food Security		11,593	482	12,075	52,761
Non Food Items & Shelter		-	39,690	39,690	33,766
Education Support		-	50	50	10,979
Orphan Support		-	19,814	19,814	20,311
Qurbani Funds		-	1,874	1,874	-
Health		-	70	70	18,690
Emergency		-	79,999	79,999	3,422
COVID-19		-	11	11	186
Protection		-	1,643	1,643	-
Total		15,506	149,166	164,672	159,551
NET INCOME/(EXPENDITURE)		60,586	(21,990)	38,596	61,113
Transfers between funds	7	(16,208)	16,208	-	-
Net movement in funds		44,378	(5,782)	38,596	61,113
RECONCILIATION OF FUNDS					
Total funds brought forward		38,325	31,937	70,262	9,149
TOTAL FUNDS CARRIED FORWARD		82,703	26,155	108,858	70,262

The notes form part of these financial statements

Human Care Foundation Worldwide

Balance Sheet 31 May 2023

	Notes	Unrestricted fund £	Restricted funds £	31.5.23 Total funds £	31.5.22 Total funds £
CURRENT ASSETS					
Debtors	5	6,672	-	6,672	13,331
Cash at bank		301,657	26,154	327,811	196,802
		<u>308,329</u>	<u>26,154</u>	<u>334,483</u>	<u>210,133</u>
CREDITORS					
Amounts falling due within one year	6	(225,625)	-	(225,625)	(139,871)
		<u>82,704</u>	<u>26,154</u>	<u>108,858</u>	<u>70,262</u>
NET CURRENT ASSETS					
		<u>82,704</u>	<u>26,154</u>	<u>108,858</u>	<u>70,262</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>82,704</u>	<u>26,154</u>	<u>108,858</u>	<u>70,262</u>
NET ASSETS					
		<u>82,704</u>	<u>26,154</u>	<u>108,858</u>	<u>70,262</u>
FUNDS	7				
Unrestricted funds				82,704	38,325
Restricted funds				<u>26,154</u>	<u>31,937</u>
TOTAL FUNDS				<u>108,858</u>	<u>70,262</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Human Care Foundation Worldwide

Balance Sheet - continued
31 May 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30/06/2024
and were signed on its behalf by:

Hikmat Walid

.....
Hikmat Walid - Trustee

Human Care Foundation Worldwide

Notes to the Financial Statements for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Significant judgements and estimates

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that effect the amounts recognised in the financial statements. These assumptions are reassessed annually as part of the accounts preparation process.

In the view of the trustees applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material judgement in the next financial year.

Income

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

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of tangible assets have different useful lives, they are accounted for as separate items of tangible fixed assets.

Depreciation is provided to write off the cost of assets in equal instalments over the estimated lives of the asset. The estimated lives are as follows:

Computer Equipment	2 years
--------------------	---------

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

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

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	105,047	115,617	220,664
EXPENDITURE ON			
Raising funds	8,891	10,545	19,436
Charitable activities			
Food Security	47,407	5,354	52,761
Non Food Items & Shelter	-	33,766	33,766
Education Support	-	10,979	10,979
Orphan Support	-	20,311	20,311
Health	-	18,690	18,690
Emergency	-	3,422	3,422
COVID-19	-	186	186
Total	56,298	103,253	159,551
NET INCOME	48,749	12,364	61,113
Transfers between funds	(16,204)	16,204	-

Human Care Foundation Worldwide

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	32,545	28,568	61,113
RECONCILIATION OF FUNDS			
Total funds brought forward	5,780	3,369	9,149
TOTAL FUNDS CARRIED FORWARD	<u>38,325</u>	<u>31,937</u>	<u>70,262</u>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2022 and 31 May 2023	<u>11,433</u>
DEPRECIATION	
At 1 June 2022 and 31 May 2023	<u>11,433</u>
NET BOOK VALUE	
At 31 May 2023	<u>-</u>
At 31 May 2022	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Amounts owed by group undertakings	-	3,078
Other debtors	6,672	10,173
Prepayments and accrued income	-	80
	<u>6,672</u>	<u>13,331</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.23	31.5.22
	£	£
Trade creditors	220,261	133,428
Other creditors	-	443
Accrued expenses	5,364	6,000
	<u>225,625</u>	<u>139,871</u>

7. MOVEMENT IN FUNDS

	At 1.6.22	Net movement	Transfers between funds	At 31.5.23
	£	in funds	£	£
		£		
Unrestricted funds				
General fund	38,325	60,587	(16,208)	82,704
Restricted funds				
Food Security	3,514	829	-	4,343
Education Support	-	72	(72)	-
Orphan Support	11,240	(159)	-	11,081
Non Food Items & Shelter	12,281	(11,380)	127	1,028
Health	-	(279)	279	-
Wash	3,103	722	-	3,825
Qurbani Funds	-	1,200	-	1,200
Emergency	-	(12,533)	12,533	-
Grants	1,511	(4,864)	3,353	-
Covid 19 Emergency	136	14	-	150
Protection	152	4,387	(12)	4,527
	<u>31,937</u>	<u>(21,991)</u>	<u>16,208</u>	<u>26,154</u>
TOTAL FUNDS	<u>70,262</u>	<u>38,596</u>	<u>-</u>	<u>108,858</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,092	(15,505)	60,587
Restricted funds			
Food Security	1,772	(943)	829
Education Support	185	(113)	72
Orphan Support	20,465	(20,624)	(159)
Non Food Items & Shelter	16,208	(27,588)	(11,380)
Health	258	(537)	(279)
Wash	2,635	(1,913)	722
Qurbani Funds	3,214	(2,014)	1,200
Emergency	67,856	(80,389)	(12,533)
Grants	8,500	(13,364)	(4,864)
Covid 19 Emergency	40	(26)	14
Protection	6,043	(1,656)	4,387
	<u>127,176</u>	<u>(149,167)</u>	<u>(21,991)</u>
TOTAL FUNDS	<u>203,268</u>	<u>(164,672)</u>	<u>38,596</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.21 £	Net movement in funds £	Transfers between funds £	At 31.5.22 £
Unrestricted funds				
General fund	5,780	48,749	(16,204)	38,325
Restricted funds				
Food Security	-	3,514	-	3,514
Education Support	823	(7,039)	6,216	-
Orphan Support	-	11,240	-	11,240
Non Food Items & Shelter	526	11,755	-	12,281
Health	498	(7,648)	7,150	-
Wash	1,179	1,924	-	3,103
Qurbani Funds	1	(2,744)	2,743	-
Emergency	-	(95)	95	-
Grants	-	1,511	-	1,511
Covid 19 Emergency	182	(46)	-	136
Protection	160	(8)	-	152
	<u>3,369</u>	<u>12,364</u>	<u>16,204</u>	<u>31,937</u>
TOTAL FUNDS	<u>9,149</u>	<u>61,113</u>	<u>-</u>	<u>70,262</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,047	(56,298)	48,749
Restricted funds			
Food Security	9,742	(6,228)	3,514
Education Support	1,381	(8,420)	(7,039)
Orphan Support	34,310	(23,070)	11,240
Non Food Items & Shelter	39,718	(27,963)	11,755
Health	12,079	(19,727)	(7,648)
Wash	12,690	(10,766)	1,924
Qurbani Funds	-	(2,744)	(2,744)
Emergency	3,778	(3,873)	(95)
Grants	1,760	(249)	1,511
Covid 19 Emergency	159	(205)	(46)
Protection	-	(8)	(8)
	<u>115,617</u>	<u>(103,253)</u>	<u>12,364</u>
TOTAL FUNDS	<u>220,664</u>	<u>(159,551)</u>	<u>61,113</u>

Each of the restricted funds is made up of a mixture of donations from individuals and grant funding for specific projects as outlined above by the name given to each individual fund.

The unrestricted fund is to help develop a sustainable, healthy and educated community.

Food security is a common acronym used within development work for families adversely affected by disasters and conflicts by providing them with support in emergency situations. Accessing sufficient and sustainable income and other resources to enable families to fulfil their own basic needs.

Education support is to enable the implementation of creative educational strategies, for intervention in communities adversely affected by disasters and conflicts.

Orphan support project works on achieving safety, dignity and human rights with the aim of reducing exposure to harm and humiliation and to ensure that humanitarian aid gets to the need in a neutral manner - without discrimination or fear from physical or psychological harm.

Non Food Items & Shelter is to provide safe shelter, facilitating healthy living conditions and ensuring the privacy and dignity of the individuals and families in refugee camps or in temporary or permanent housing. Other components of the Program include distributing non-food items to needy people for their daily use, like seasonal clothing, cooking utensils, heating and shelter equipment.

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2023

7. MOVEMENT IN FUNDS - continued

Qurbani funds is a fund set up for Qurbani which is a religious rite of Muslims in general and in the targeted areas of the project also, is that the Muslims slaughter sacrifices and distributed to the poor on the day of Eid al-Adha. Unfortunately, many poor families around the world cannot afford to buy meat on the occasion of religious observance. The project involves purchasing a number of livestock and dividing them into equal shares and distributing them to the poorest families in the five areas to help them celebrate the fest while alleviating their financial burdens and ensure they have access to a nutritional food source.

WASH funds are to improve services in Bhor town which suffers from lack of water, sanitation and hygiene. The population of the town is 5,000, of whom 2000 are displaced people, struggling to obtain clean water that is safe for drinking and daily use.

Emergency project provides access to water through humanitarian lifesaving water services as well as assisting those who are suffering due to conflict.

Health funds were used to establish community treatment centres to prevent and contain COVID-19 transmission, through active case detection, isolation and provision of primary care services for COVID-19 confirmed cases with severe/ moderate symptoms and underlying medical conditions.

Grant funds from Muslim Aid are used to provide winterization kits to support vulnerable children and families in Aleppo, Afrin City, to help them deal with the harsh winter living conditions.

8. ULTIMATE PARENT COMPANY

Watan Foundation is the the parent charity of Human Care Foundation Worldwide.

9. RELATED PARTY DISCLOSURES

During the year Hassan Walid (Trustee) was reimbursed for payment of expenses of £16,275 (2022 £109,819).

Human Care Foundation Worldwide

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	203,268	220,664
Total incoming resources	203,268	220,664
EXPENDITURE		
Raising donations and legacies		
Other Direct Costs	9,446	19,436
Charitable activities		
Grants to DIBD	95,216	45,513
Support costs	60,010	94,602
	155,226	140,115
Total resources expended	164,672	159,551
Net income	38,596	61,113

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07882618 (England and Wales)
REGISTERED CHARITY NUMBER: 1145092

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MAY 2022**

FOR

HUMAN CARE FOUNDATION WORLDWIDE

Haines Watts (Berkhamsted) Limited
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

HUMAN CARE FOUNDATION WORLDWIDE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15

HUMAN CARE FOUNDATION WORLDWIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MAY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Human Care Foundation Worldwide (also known as WATAN UK) has two main objectives, to provide aid and relief to those affected by the Syrian conflict, and to take part in the long-term development of the Syrian nation and the Syrian individual, in particular by the provision of food, medical aid, protection, education, access to water and sanitation and other humanitarian assistance.

Nine years of conflict has plunged the country into complete chaos and taken its toll on the Syrian people. Syria has been identified as a disaster zone; the conflict has severely damaged Syria's social fabric and created untold suffering. It has created orphans and widows, denied children their right to an education, and deprived the wounded and sick of access to medical treatment.

We have been playing a frontline role in addressing the Syrian people's humanitarian needs, working across Syria and neighboring countries to restore a level of stability to the lives of those affected.

The objects as stated in the Articles of Association incorporated 14 December 2011 are:

- o To relieve and assist the victims of war, conflict or natural disaster, by the provision of food, medical aid, accommodation, access to water and sanitation and another humanitarian assistance.
- o The prevention or relief of poverty or financial hardship in particular, but without limitation, by providing persons in need with grants or money or by providing or paying for services, items or facilities; and,
- o Such other purposes which are charitable under the laws of England and Wales as the trustees from time to time determine but not limited to, the people in Syria and surrounding countries and refugees of Syrian origin in other parts of the world.

Significant activities

In furtherance of its objectives, communication, visits and meetings were held with various possible partners and institutional donors in order to grow the revenue and funding sources of WATAN UK. This proved to be a success as WATAN UK's revenue peaked this year more than previous years and showed a great improvement in the funding sources pool which saw great growth and development.

The funding sources pool mentioned above saw success not only due to new partners or funding from within the UK but also internationally from countries such as the US and Singapore.

Monitoring and Evaluation (M&E) activities took place periodically on the ground assessing the projects carried out by Watan UK's staff and assessing the benefits provided to the public. This M&E took place not only during or after projects but also done as a method of collecting information and data about the needs of people and how Watan UK can apply its projects and aid in order to satisfy the public's needs and provide the benefit they require from the organization.

Many data collection visits were held by Watan UK staff along with the help of local partners and local councils to gather information about the people's needs and providing the suitable type of aid and assistance to the surveyed public.

Delivering Public Benefit

Watan UK's objectives and activities fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

HUMAN CARE FOUNDATION WORLDWIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MAY 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The emergency conditions increased across Syria, despite reduced media coverage. A large component of Human Care Syria's work involves helping those who are suffering due to conflict. The disaster increasing the number of individuals and families requiring support, Watan UK has continued to respond to the ongoing situation in Syria through the following activities:

Health Project

Impact of the project on beneficiaries:

The project has reached most of its objectives in the reported timeframe without major delays or underachievement and has fully achieved its target, in terms of the number of medical consultation and awareness session. which 4312 beneficiaries have been reported among of 4244 medical consultations, with average 33 patients daily during this period. 184 awareness sessions were made by community health workers in camps to encourage families to take COVID19 vaccination and Cholera awareness in camps.

This project was ongoing, so staff were available in health centre and Watan contracted with them directly just Watan recruited another doctor to cover 5 days weekly. In terms of logistic, all PRs were prepared at the beginning of project, which WATAN provided the health centre with:

- 1) medical drugs for inpatients from stock stored in Watan.
- 2) buffet was purchased.
- 3) cooked meals were provided to admitted patients with 3 meals daily.
- 4) daily car was rented for outreach activities and logistic services and transfer of patients.

During this period of project, after decreasing of COVID19 cases in NWS, Watan planned to repurpose the staff of in health centre to implement outreach activities a part of responding to COVID19 pandemic with mobile clinics in the surrounding camps and made medical consultation for patients by 2 doctors and one nurse in one medical clinic. 3449 medical descriptions were described by doctors for patients.

Regarding to COVID19 activities, Watan coordinated with EWRWN to provide us with PCR testing and linked the health centre with WHO system. Watan received the suspected cases from other health facilities and made PCR testing after evaluate from doctors, and critical cases will be admitted in Al-Bab health centre in isolated ward which Watan provide them with the health care, oxygen therapy, medication and 3cooked meals. 65 suspected cases were reported and 5 confirmed cases. 60 cases were admitted in isolated ward during the period of report.

Number of beneficiaries: 3442

Main activities:

Consultation by doctor
Vital signs monitoring for admitted patient.
Oxygen cylinder and concentrator
Examination patients (PCR) by ACU
Prescriptions

Education Project

Impact of the project on beneficiaries:

Providing access to formal education in the Ariba camp school Syria- Idlib Harem - Oriba - Areba Camp

- The project provided a formal education opportunity for 225 children who were deprived of learning opportunities due to the ongoing displacement situation.
- The project provided a job opportunity for 13 educational and administrative staff, including teachers, administrators, psychological counsellors and other service jobs, helping them to support their families and earn their livelihood.
- The project transformed the school into a friendly and child-friendly environment through supportive recreational activities and sports tools that enhance the spirit of belonging and cooperation among students.
- The project contributed to the school's continuation of work by providing them with the basic equipment and the necessary needs for the workflow.

HUMAN CARE FOUNDATION WORLDWIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MAY 2022

Number of beneficiaries: 238 beneficiaries "students and teachers."

Main activities: Printing and distributing 18 textbooks for 979 Syrian students in Turkish schools in Syria to start the school.

The project began with the education team in the Watan conducting a needs survey about the project site and its needs, through a questionnaire that included all the needs of the two schools, including repair, basic equipment, educational materials, stationery, numbers of students, teachers and administrative staff to make the school ready for the effective launch of the educational process in them.

The education team in the Watan system of the Directorate of Education in the region and the educational complex communicated to understand how to work on the project, and a memorandum of understanding was signed with the Directorate of Education and the Educational Complex in coordination with the educational complex in the Directorate of Education, teachers, administrators, psychological counsellors and service staff were appointed.

The school was provided with basic equipment and materials needed for school work, such as furnishings, administrative storage and classroom equipment such as chairs, blackboards and classroom tables, administrative tables, class chairs.

Providing the school with hygiene materials, Covid materials, and special stationery for the school, including pens, blackboards, white paper, and paper for activities and psychological support.

The necessary and appropriate psychological support and guidance were provided to the students by appointing a psychological counsellor to find out these cases and make the children accept their new situation in the displacement camps and adapt to their new environment and forget the scenes of war, in addition to establishing recreational activities for children that enhance the morale of the children and develop a sense of belonging to the new community. Such as, games, various sports matches, entertainment parties and team cooperation activities.

In order to protect students and prevent them from infectious diseases, awareness campaigns were held for students and parents on how to deal with the spread of lice among students and how to treat it, in addition to the distribution of lice medication packages to students after examining them and making sure that they have this disease funds and salaries were provided to the school's educational and administrative staff.

Providing petty cash for the school (hospitality - water - internet).
Conducting tests for students.

Orphans Project

Our orphan program continued to care for 83 orphans in Turkey - Antakya, Nizip and Gaziantep through a monthly cash distribution for a period of one year from 01.06.2021 to 28.02.2022 to protect orphans from work and exploitation and to provide educational opportunities, basic living necessities and awareness Behavioral for orphans and guardians and proliferation. Concepts of love and tolerance between them.

Qurbani Project

On Eid al-Adha 2022, We distributed 1085 KG of meat (18 Sheep) to 2170 family, 10,850.00 individuals received fresh meat qurbani in Syria, IDLEB, Maaret Tamsrin, all beneficiaries were in camps all of them who benefited from this project had improved their food security during Eid Al Al-dha and had saved money and resources to spend on other pressing needs.

Food Security & Livelihood Project

After verification operations in the neediest camps in the northern Syrian camps, a list of beneficiaries was selected, which includes 686 families. 2,744 individuals A basket of basic foodstuffs was distributed to support livelihoods and reduce the burden of securing basic foodstuffs.

Camps	Number of Family
Al Andalus	136
Al Abas	100
Moaz Mousuq	247
South of the stadium	203

HUMAN CARE FOUNDATION WORLDWIDE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MAY 2022

FUTURE PLANS

Our plans for the year stretch from operational, programs and fundraising initiatives that will better expand our work. Specifically, this includes:

- Focusing to have fundraising events in UK specially London and Manchester
- We are continuing our core seasonal campaigns but aiming to increase our relationships with Mosques and the nonprofit organization. We would like to secure 10 Mosques relationships, 3 non-profit organization
- Continue the digital fundraising and increase the investment specially in RAMADAN season, also engaging in new digital investment sectors
- Operationally we will now focus our delivery and groundwork on refugees in Turkey and Syria.
- We plan to implement more sustainable projects in terms of housing inside Syria
- Fundraising plan for those affected by the earthquake in Turkey and Syria.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07882618 (England and Wales)

Registered Charity number

1145092

Registered office

27 Old Gloucester Street
Camden
London
WC1N 3AX

Trustees

Hamza Alsibai It Consultant
Hikmat Walid Computer Network Engineer
Hassan Walid It Consultant

Company Secretary

Hassan Walid

Independent Examiner

Haines Watts (Berkhamsted) Limited
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

31/03/2023

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

Hikmat Walid

.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUMAN CARE FOUNDATION WORLDWIDE**

Independent examiner's report to the trustees of Human Care Foundation Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st May 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Haines Watts

Shaun Brownsmith FCA
ICAEW
Haines Watts (Berkhamsted) Limited
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

31/03/2023
Date:

HUMAN CARE FOUNDATION WORLDWIDE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2022**

	Notes	Unrestricted fund £	Restricted funds £	31/5/22 Total funds £	31/5/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		105,047	115,617	220,664	271,004
EXPENDITURE ON					
Raising funds		8,891	10,545	19,436	42,672
Charitable activities					
Food Security		47,407	5,354	52,761	97,213
Non Food Items & Shelter		-	33,766	33,766	67,926
Education Support		-	10,979	10,979	10,113
Orphan Support		-	20,311	20,311	57,176
Qurbani Funds		-	-	-	3,654
Health		-	18,690	18,690	10,768
Emergency		-	3,422	3,422	5,491
COVID-19		-	186	186	242
Protection		-	-	-	210
Total		56,298	103,253	159,551	295,465
NET INCOME/(EXPENDITURE)		48,749	12,364	61,113	(24,461)
Transfers between funds	9	(16,204)	16,204	-	-
Net movement in funds		32,545	28,568	61,113	(24,461)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,780	3,369	9,149	33,610
TOTAL FUNDS CARRIED FORWARD		38,325	31,937	70,262	9,149

The notes form part of these financial statements

HUMAN CARE FOUNDATION WORLDWIDE

BALANCE SHEET 31ST MAY 2022

	Notes	Unrestricted fund £	Restricted funds £	31/5/22 Total funds £	31/5/21 Total funds £
CURRENT ASSETS					
Debtors	7	13,331	-	13,331	80
Cash at bank		164,865	31,937	196,802	213,979
		<u>178,196</u>	<u>31,937</u>	<u>210,133</u>	<u>214,059</u>
CREDITORS					
Amounts falling due within one year	8	(139,871)	-	(139,871)	(204,910)
		<u>38,325</u>	<u>31,937</u>	<u>70,262</u>	<u>9,149</u>
NET CURRENT ASSETS					
		<u>38,325</u>	<u>31,937</u>	<u>70,262</u>	<u>9,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>38,325</u>	<u>31,937</u>	<u>70,262</u>	<u>9,149</u>
NET ASSETS					
		<u>38,325</u>	<u>31,937</u>	<u>70,262</u>	<u>9,149</u>
FUNDS	9				
Unrestricted funds				38,325	5,780
Restricted funds				31,937	3,369
				<u>70,262</u>	<u>9,149</u>
TOTAL FUNDS				<u>70,262</u>	<u>9,149</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on31/03/2023..... and were signed on its behalf by:

Hikmat Walid

Trustee

The notes form part of these financial statements

HUMAN CARE FOUNDATION WORLDWIDE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MAY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Significant judgements and estimates

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that effect the amounts recognised in the financial statements. These assumptions are reassessed annually as part of the accounts preparation process.

In the view of the trustees applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material judgement in the next financial year.

Income

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

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of tangible assets have different useful lives, they are accounted for as separate items of tangible fixed assets.

Depreciation is provided to write off the cost of assets in equal instalments over the estimated lives of the asset. The estimated lives are as follows:

Computer Equipment	2 years
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Taxation

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

Fund accounting

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

HUMAN CARE FOUNDATION WORLDWIDE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MAY 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. NET INCOME/(EXPENDITURE)

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

	31/5/22	31/5/21
	£	£
Depreciation - owned assets	-	110
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st May 2022 nor for the year ended 31st May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st May 2022 nor for the year ended 31st May 2021.

4. STAFF COSTS

	31/5/22	31/5/21
	£	£
Wages and salaries	-	26,845
	<u> </u>	<u> </u>
	-	26,845
	<u> </u>	<u> </u>

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

	31/5/22	31/5/21
Employees	-	1
Contractors	-	3
	<u> </u>	<u> </u>
	-	4
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000; (2021 £NIL).

HUMAN CARE FOUNDATION WORLDWIDE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,976	199,028	271,004
EXPENDITURE ON			
Raising funds	16,035	26,637	42,672
Charitable activities			
Food Security	61,246	35,967	97,213
Non Food Items & Shelter	-	67,926	67,926
Education Support	-	10,113	10,113
Orphan Support	-	57,176	57,176
Qurbani Funds	-	3,654	3,654
Health	-	10,768	10,768
Emergency	-	5,491	5,491
COVID-19	-	242	242
Protection	-	210	210
Total	77,281	218,184	295,465
NET INCOME/(EXPENDITURE)	(5,305)	(19,156)	(24,461)
Transfers between funds	(6,111)	6,111	-
Net movement in funds	(11,416)	(13,045)	(24,461)
RECONCILIATION OF FUNDS			
Total funds brought forward	17,196	16,414	33,610
TOTAL FUNDS CARRIED FORWARD	5,780	3,369	9,149

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st June 2021 and 31st May 2022	11,433
DEPRECIATION	
At 1st June 2021 and 31st May 2022	11,433
NET BOOK VALUE	
At 31st May 2022	-
At 31st May 2021	-

HUMAN CARE FOUNDATION WORLDWIDE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2022**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Amounts owed by group undertakings	3,078	-
Other debtors	10,173	-
Prepayments and accrued income	80	80
	<u>13,331</u>	<u>80</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/22	31/5/21
	£	£
Trade creditors	133,428	186,956
Other creditors	443	5,954
Accrued expenses	6,000	12,000
	<u>139,871</u>	<u>204,910</u>

9. MOVEMENT IN FUNDS

	At 1/6/21 £	Net movement in funds £	Transfers between funds £	At 31/5/22 £
Unrestricted funds				
General fund	5,780	48,749	(16,204)	38,325
Restricted funds				
Food Security	-	3,514	-	3,514
Education Support	823	(7,039)	6,216	-
Orphan Support	-	11,240	-	11,240
Non Food Items & Shelter	526	11,755	-	12,281
Health	498	(7,648)	7,150	-
Wash	1,179	1,924	-	3,103
Qurbani Funds	1	(2,744)	2,743	-
Emergency	-	(95)	95	-
Grants	-	1,511	-	1,511
Covid 19 Emergency	182	(46)	-	136
Protection	160	(8)	-	152
	<u>3,369</u>	<u>12,364</u>	<u>16,204</u>	<u>31,937</u>
TOTAL FUNDS	<u>9,149</u>	<u>61,113</u>	<u>-</u>	<u>70,262</u>

HUMAN CARE FOUNDATION WORLDWIDE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2022**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,047	(56,298)	48,749
Restricted funds			
Food Security	9,742	(6,228)	3,514
Education Support	1,381	(8,420)	(7,039)
Orphan Support	34,310	(23,070)	11,240
Non Food Items & Shelter	39,718	(27,963)	11,755
Health	12,079	(19,727)	(7,648)
Wash	12,690	(10,766)	1,924
Qurbani Funds	-	(2,744)	(2,744)
Emergency	3,778	(3,873)	(95)
Grants	1,760	(249)	1,511
Covid 19 Emergency	159	(205)	(46)
Protection	-	(8)	(8)
	<u>115,617</u>	<u>(103,253)</u>	<u>12,364</u>
TOTAL FUNDS	<u>220,664</u>	<u>(159,551)</u>	<u>61,113</u>

Comparatives for movement in funds

	At 1/6/20 £	Net movement in funds £	Transfers between funds £	At 31/5/21 £
Unrestricted funds				
General fund	17,196	(5,305)	(6,111)	5,780
Restricted funds				
Food Security	1,732	(25,130)	23,398	-
Education Support	10,418	(9,595)	-	823
Orphan Support	-	(6,087)	6,087	-
Non Food Items & Shelter	3,852	15,320	(18,646)	526
Health	72	426	-	498
Wash	-	1,179	-	1,179
Qurbani Funds	-	285	(284)	1
Emergency	340	4,126	(4,466)	-
Grants	-	(22)	22	-
Covid 19 Emergency	-	182	-	182
Protection	-	160	-	160
	<u>16,414</u>	<u>(19,156)</u>	<u>6,111</u>	<u>3,369</u>
TOTAL FUNDS	<u>33,610</u>	<u>(24,461)</u>	<u>-</u>	<u>9,149</u>

HUMAN CARE FOUNDATION WORLDWIDE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MAY 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,976	(77,281)	(5,305)
Restricted funds			
Food Security	12,862	(37,992)	(25,130)
Education Support	615	(10,210)	(9,595)
Orphan Support	55,357	(61,444)	(6,087)
Non Food Items & Shelter	48,598	(33,278)	15,320
Health	13,286	(12,860)	426
Wash	35,599	(34,420)	1,179
Qurbani Funds	4,675	(4,390)	285
Emergency	11,415	(7,289)	4,126
Grants	15,682	(15,704)	(22)
Covid 19 Emergency	503	(321)	182
Protection	436	(276)	160
	<u>199,028</u>	<u>(218,184)</u>	<u>(19,156)</u>
TOTAL FUNDS	<u>271,004</u>	<u>(295,465)</u>	<u>(24,461)</u>

Each of the restricted funds is made up of a mixture of donations from individuals and grant funding for specific projects as outlined above by the name given to each individual fund.

The unrestricted fund is to help develop a sustainable, healthy and educated community.

Food security is an common acronym used within development work for families adversely affected by disasters and conflicts by providing them with support in emergency situations. Accessing sufficient and sustainable income and other resources to enable families to fulfil their own basic needs.

Education support is to enable the implementation of creative educational strategies, for intervention in communities adversely affected by disasters and conflicts.

Orphan support project works on achieving safety, dignity and human rights with the aim of reducing exposure to harm and humiliation and to ensure that humanitarian aid gets to the need in a neutral manner - without discrimination or fear from physical or psychological harm.

Non Food Items & Shelter is to provide safe shelter, facilitating healthy living conditions and ensuring the privacy and dignity of the individuals and families in refugee camps or in temporary or permanent housing. Other components of the Program include distributing non-food items to needy people for their daily use, like seasonal clothing, cooking utensils, heating and shelter equipment.

Qurbani funds is a fund set up for Qurbani which is a religious rite of Muslims in general and in the targeted areas of the project also, is that the Muslims slaughter sacrifices and distributed to the poor on the day of Eid al-Adha. Unfortunately, many poor families around the world cannot afford to buy meat on the occasion of religious observance. The project involves purchasing a number of livestock and dividing them into equal shares and distributing them to the poorest families in the five areas to help them celebrate the fest while alleviating their financial burdens and ensure they have access to a nutritional food source.

WASH funds are to improve services in Bhori town which suffers from lack of water, sanitation and hygiene. The population of the town is 5,000, of whom 2000 are displaced people, struggling to obtain clean water that is safe for drinking and daily use.

HUMAN CARE FOUNDATION WORLDWIDE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MAY 2022**

9. MOVEMENT IN FUNDS - continued

Emergency project provides access to water through humanitarian lifesaving water services as well as assisting those who are suffering due to conflict.

Health funds were used to establish community treatment centres to prevent and contain COVID-19 transmission, through active case detection, isolation and provision of primary care services for COVID-19 confirmed cases with severe/ moderate symptoms and underlying medical conditions.

Grant funds from Muslim Aid are used to provide winterization kits to support vulnerable children and families in Aleppo, Afrin City, to help them deal with the harsh winter living conditions.

10. ULTIMATE PARENT COMPANY

Watan Foundation is the the parent charity of Human Care Foundation Worldwide.

11. RELATED PARTY DISCLOSURES

During the year Hassan Walid (Trustee) was reimbursed for payment of expenses of £109,819 (2021 £18,670).

HUMAN CARE FOUNDATION WORLDWIDE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MAY 2022**

	31/5/22 £	31/5/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	220,664	255,322
Grants	-	15,682
	220,664	271,004
Total incoming resources	220,664	271,004
 EXPENDITURE		
Raising donations and legacies		
Wages	-	26,845
Other Direct Costs	19,436	15,827
	19,436	42,672
 Charitable activities		
Grants to DIBD	45,513	129,984
Support costs	94,602	122,809
	140,115	252,793
 Total resources expended	159,551	295,465
 Net income/(expenditure)	61,113	(24,461)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 07882618 (England and Wales)
REGISTERED CHARITY NUMBER: 1145092

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
Human Care Foundation Worldwide

Haines Watts
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Human Care Foundation Worldwide

Contents of the Financial Statements for the Year Ended 31 May 2021

	Page
Report of the Trustees	1 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 21
Detailed Statement of Financial Activities	22

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Human Care Foundation Worldwide (also known as WATAN UK) has two main objectives, to provide aid and relief to those affected by the Syrian conflict, and to take part in the long-term development of the Syrian nation and the Syrian individual, in particular by the provision of food, medical aid, protection, education, access to water and sanitation and other humanitarian assistance.

Nine years of conflict has plunged the country into complete chaos and taken its toll on the Syrian people. Syria has been identified as a disaster zone; the conflict has severely damaged Syria's social fabric and created untold suffering. It has created orphans and widows, denied children their right to an education, and deprived the wounded and sick of access to medical treatment.

We have been playing a frontline role in addressing the Syrian people's humanitarian needs, working across Syria and neighboring countries to restore a level of stability to the lives of those affected.

The objects as stated in the Articles of Association incorporated 14 December 2011 are:

- o To relieve and assist the victims of war, conflict or natural disaster, by the provision of food, medical aid, accommodation, access to water and sanitation and another humanitarian assistance.
- o The prevention or relief of poverty or financial hardship in particular, but without limitation, by providing persons in need with grants or money or by providing or paying for services, items or facilities; and,
- o Such other purposes which are charitable under the laws of England and Wales as the trustees from time to time determine but not limited to, the people in Syria and surrounding countries and refugees of Syrian origin in other parts of the world.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

OBJECTIVES AND ACTIVITIES

Significant activities

In furtherance of its objectives, communication, visits and meetings were held with various possible partners and institutional donors in order to grow the revenue and funding sources of WATAN UK. This proved to be a success as WATAN UK's revenue peaked this year more than previous years and showed a great improvement in the funding sources pool which saw great growth and development.

The funding sources pool mentioned above saw success not only due to new partners or funding from within the UK but also internationally from countries such as the US and Singapore.

Monitoring and Evaluation (M&E) activities took place periodically on the ground assessing the projects carried out by Watan UK's staff and assessing the benefits provided to the public. This M&E took place not only during or after projects but also done as a method of collecting information and data about the needs of people and how Watan UK can apply its projects and aid in order to satisfy the public's needs and provide the benefit they require from the organization.

Many data collection visits were held by Watan UK staff along with the help of local partners and local councils to gather information about the people's needs and providing the suitable type of aid and assistance to the surveyed public.

Delivering Public Benefit

Watan UK's objectives and activities fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The emergency conditions increased across Syria, despite reduced media coverage. A large component of Human Care Syria's work involves helping those who are suffering due to conflict. The disaster increasing the number of individuals and families requiring support, Watan UK has continued to respond to the ongoing situation in Syria through the following activities:

Wash Project

Improve Ariba camp IDPs access to water through water network

Idleb - Harim - Ariba Camp

Ariba camp located 3 km eastern Harim

The project aims to provide access to water through water network. WATAN drilled and equipped two water wells in the Ariba camp by private donation. WATAN will scale up the water scheme by connecting all households to a water network.

Project implementation: The project aims to provide access to water through water network. WATAN drilled and equipped two water wells in the Ariba camp by private donation. WATAN will scale up the water scheme by connecting all households to a water network.

The current situation: The location of the camp is 3 km eastern Harim city, the location of the camp north Ariba village. The camp is located a rough land. The provision of water through water trucking is expensive approximately 60 TRY the cost of water truck.

The IDPs in Ariba camp were relocated from reception centers in Harim city and from informal settlements in Harim district. Those IDPs were displaced multiple time since 2019 from their original towns southern Idleb. They do not have access to work opportunities and the cost of the water is not affordable to them.

Due to the lack of water a skin disease noticed among the IDPs especially the children such as scabies.

Therefore, establishing water scheme equipped with solar power source will be the solution to the water access problem and the high cost of provision water through a water trucking.

The water scheme will provide access to adequate water for drinking and personal hygiene, and equal access to all HHs in the camp. Furthermore, the solar power source will decrease the cost of the water provision to almost zero during the sunny days approximately 90 percent of the year.

Project Impact :

Goals

Improve access of Ariba IDPs to equal, adequate water for drinking and personal and domestic hygiene.

Decrease the cost of the operation of the water scheme by solar power source.

Empower to local population to pursue their personal and domestic hygiene.

Empower to local population to manage their resources through capacity building to the IDPs to operate and manage the water scheme.

Enable the IDPs to allocate the saving from purchasing water through expensive water trucks to another priorities such as food, medical care, and other priorities.

Outcomes

Empower the local population of Ariba camp to pursue their personal and domestic hygiene by increasing their access to water for drinking and personal hygiene through sustainable water system with affordable operational cost enabling the IDPs to maintain the water scheme and reallocate their income to other basic priorities.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

Number of beneficiaries: 485 Households

Health Project

Impact of the project on beneficiaries:

Based on the epidemiological report from July 2020 to date 31 May 2021 approximately were 88,960 confirmed cases with COVID19 in NWS, which 16% of cases in Aleppo governorate regarding to EWRN report Al Bab area recorded 5620 confirmed cases and more than 97 deaths with COVID 19 where the community of this project .and this report refer to increasing confirmed cases more hugely which in one day on 18\9\ recorded 1401 new confirmed cases of Delta variant of the coronavirus ,

Al Bab isolation center was established to prevent COVID-19 transmission at the community level, through active case detection, isolation, and provision of primary care services for COVID-19 confirm cases with sever/ moderated symptoms with underlying medical conditions.

Al Bab Isolation center catchment areas of 650000 people about 50% are internally displaced people (IDPs) living in Al Bab sub district. Watan recured 1 doctor ,3 nurses, 3 IPC workers, 2 community health workers, 3 Guards, 3Cleaners. WATAN established coordination with COVID-19 surveillance, laboratory, and referral network and WHO. Total of 972 beneficiaries have been reported including 743 confirmed cases Among 227 admitted cases , Watan made 880 PCR for suspected cases.

Number of beneficiaries: 3442

Main activities:

Consultation by doctor
Vital signs monitoring for admitted patient
Oxygen cylinder and concentrator
Examination patients (PCR) by ACU
Prescriptions

Education Project

Impact of the project on beneficiaries:

Providing access to formal education in the Ariba camp school Syria- Idlib Harem - Oriba - Areba Camp

- The project provided a formal education opportunity for 225 children who were deprived of learning opportunities due to the ongoing displacement situation.
- The project provided a job opportunity for 13 educational and administrative staff, including teachers, administrators, psychological counsellors and other service jobs, helping them to support their families and earn their livelihood.
- The project transformed the school into a friendly and child-friendly environment through supportive recreational activities and sports tools that enhance the spirit of belonging and cooperation among students.
- The project contributed to the school's continuation of work by providing them with the basic equipment and the necessary needs for the workflow.

Number of beneficiaries: 238 beneficiaries "students and teachers."

Main activities: Printing and distributing 18 textbooks for 979 Syrian students in Turkish schools in Syria to start the school.

The project began with the education team in the Watan conducting a needs survey about the project site and its needs, through a questionnaire that included all the needs of the two schools, including repair, repair, basic equipment, educational materials, stationery, numbers of students, teachers and administrative staff to make the school ready for the effective launch of the educational process in them.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

The education team in the Watan system of the Directorate of Education in the region and the educational complex communicated to understand how to work on the project, and a memorandum of understanding was signed with the Directorate of Education and the Educational Complex in coordination with the educational complex in the Directorate of Education, teachers, administrators, psychological counsellors and service staff were appointed.

The school was provided with basic equipment and materials needed for school work, such as furnishings, administrative storage and classroom equipment such as chairs, blackboards and classroom tables, administrative tables, class chairs.

Providing the school with hygiene materials, Covid materials, and special stationery for the school, including pens, blackboards, white paper, and paper for activities and psychological support.

The necessary and appropriate psychological support and guidance were provided to the students by appointing a psychological counsellor to find out these cases and make the children accept their new situation in the displacement camps and adapt to their new environment and forget the scenes of war, in addition to establishing recreational activities for children that enhance the morale of the children and develop a sense of belonging to the new community. Such as, games, various sports matches, entertainment parties and team cooperation activities.

In order to protect students and prevent them from infectious diseases, awareness campaigns were held for students and parents on how to deal with the spread of lice among students and how to treat it, in addition to the distribution of lice medication packages to students after examining them and making sure that they have this disease funds and salaries were provided to the school's educational and administrative staff.

Providing petty cash for the school (hospitality - water - internet).

Conducting tests for students.

Orphans Project

Our orphan program continued to care for 462 orphans in Turkey - Antakya, Nizip and Gaziantep through a monthly cash distribution for a period of one year from 01.06.2020 to 31.05.2021 to protect orphans from work and exploitation and to provide educational opportunities, basic living necessities and awareness Behavioral for orphans and guardians and proliferation. Concepts of love and tolerance between them.

Qurbani Project

On Eid al-Adha 2021, We distributed 2116 KG of meat (66 Sheep) to 4232 family, 21,160.00 individuals received fresh meat qurbani in Syria, IDLEB, Maaret Tamsrin, all beneficiaries were in camps all of them who benefited from this project had improved their food security during Eid Al Al-dha and had saved money and resources to spend on other pressing needs.

WATAN continues to study the needs of people in the sector (FSL) in targeted locations to try to cover these needs in the future.

Food Security & Livelihood Project

1. Support food security for oldest people inside camp

Idlib Governorate- Harim district Harim sub- district - Ariba camps.

Impact of the project on beneficiaries:

Improve the food security status of assessed food insecure people through lifesaving and life-sustaining food assistance in Northwest Syria Ariba camp.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

Contributing to reducing the suffering from newly arriving families through providing aids that meet their basic needs.

Main activities: To strengthen food support by providing cash vouchers to the oldest people in Ariba camp.

Target groups

- o HH lives in the camp.
- o Households led by individuals with permanent disabilities.
- o The family in which the head of the household is 54 years or older.
- o The family in which the head of the household has special needs.
- o The family in which the head of the household is a widowed woman.
- o Severely poor families.

Number of beneficiaries:

98 HH (463 beneficiaries; 230 Male, 233 Female).

All beneficiaries were in Ariba camp inside Syria all of them who benefited from this project had improved their food security during the project time.

WATAN continues to study the needs of people in the sector (FSL) in targeted locations to try to cover these needs in the future.

2. Food basket support in Ramadan

The purpose is cash support and in addition to distributing Iftar baskets to needy families

The goal is to support families financially during the month of Ramadan and provide them with iftar food

Number of beneficiaries: 198 families

3. Sustainable solutions to support farmers in Northwest Syria

More than ten-year-long crisis in Syria and the adverse impact of climate change have profoundly affected the food safety of more than 9 million people across the country, and 3.7 million live in Northwest Syria NWS, according to the 2020 Humanitarian Needs Overview. These main driven factors have eroded the economic challenges and local livelihoods of host communities, IDPs and returnees which are unable to afford a monthly food ration with staple items due it cost represents at least 80 per cent of an unskilled labourer's monthly salary and 50 to 80 per cent of a public service employee salary (WFAO, 2020).

Moreover, this situation has become more unfavourable due to farmers, who represent a primary role throughout the food value chain, have experienced a decrease in their income from agriculture activities that have compelled them to leave farming, sell their land and search for more profitable economic activities, including war related. The absence of institutional support to the agricultural sector, which was dependent primarily on the government before the beginning of the war, has also affected farmers' resilience and ability to cope with the economic and climate change hardship to supply the production of basic food needs in their communities. Therefore, there is an urgent need to address the various challenges being faced in the agriculture sector, including strengthening resilience on the performance of the agriculture sector and adaptation strategies.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

Sustainable mechanisation plays an increasingly important role. As mentioned by the Food and Agriculture Organization of the United Nations FAO (2016), mechanisation means that farmers can move from subsistence to market-oriented farming. This, in turn, appeals to the rural youth who increasingly seek employment in urban settings rather than in the fields. By easing and reducing the hard labour involved with farming mechanisation, it is possible to ensure higher outputs regardless of the farmer's age, gender, or physical well-being. Furthermore, mechanisation is indispensable more than ever. According to a need assessment carried on by WATAN in September 2021, financial pressures have forced farmers to sell their assets to pay immediate needs, which in turn have reduced their availability to be long-term productive.

WATAN, which is a leader organisation not only for humanitarian relief but development strategies in the NWS region, is aiming to address this challenge with: The provision of agricultural inputs through the sustainable mechanisation of farmer associations in NWS who nowadays work on agricultural value chains of olives, grain, and livestock. Through the acquisition of an important set of machinery that would facilitate and increase farmers' land productivity and self-governance, this project claims that an agricultural resilience is about equipping farmers to absorb and recover from shocks and stresses to their agricultural productions and livelihoods.

The project will benefit 1200 farmers and will be implemented by providing the Agricultural Associations with the training and administration of the machinery as agricultural inputs. After three years of the project being accomplished to strengthen the capacity building and management skills for the Agriculture Associations, WATAN and the European Union EU have ensured farmers self-governance and favourable market conditions. These assets are a crucial advantage that will provide the sustainability of the project in terms of scalability and impact when engaging 1200 farmers to the strategy plus new farmers that will be able to join the already existing Associations. A reduction in the cost of production and more employment opportunities will secure the agricultural food production supply chain in the region along with decent livelihoods in their farms and food security for the most vulnerable.

Watan UK contributed as much funds with Watan foundation and EU humanitarian funds

After the assessment conducted by WATAN in the region where Associations are located, results showed that the cost of the agricultural inputs, which farmers should pay, is often higher than the value of their agricultural products. This can be considered the main challenge for them to achieve any profitable return considering the competition of the imported materials. As a result, farmers continuation in agricultural activity becomes less since it does not achieve sufficient livelihoods for them comparing to any other economic sectors.

The cost of the leased machinery during the agricultural production cycle (preparation, sowing, fertilization, agricultural pest control, harvest and marketing) is considered an important factor in raising the cost for farmers, especially for smallholders; hence WATAN has realized that farmers can secure the sowing while they are unable to secure the costs of machineries. Moreover, there is an absence of any governmental or semi-governmental facilities to provide support of mechanization for farmers despite its endeavours to reduce production costs.

Designating appropriate machines and tools to the agricultural production chain is vital to increasing outputs in a sustainable way (FAO, 2016). Through a cross-sectoral approach for increasing the resilience of agricultural livelihoods and the most vulnerable in the chain of production, WATAN is aiming to improve the living conditions of 1200 households (an estimated of 7.200 individuals and 200.000 indirect beneficiaries) from Northern West Syria by developing their accessibility to local markets and the sustainability of five Agricultural Associations. The detailed direct beneficiaries with the already provided service are as follows:

Technical training for all farmers of the association. Agricultural vouchers were distributed to the farmers to be replaced with agricultural inputs of \$87,500 from the market.

Benefited Farmers: 500

Technical training for all farmers of the association.

Beneficiaries were supported with sixty tons of wheat seed and sixty tons of urea fertilizer.

Agricultural vouchers to be exchanged for agricultural inputs of \$52,500

Benefited Farmers: 300

Technical training to all livestock breeders of the association.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

2,000 sheep and vouchers to be exchanged for inputs for \$70,000

Benefited Farmers: 400

To guarantee the sustainability and impact of this project, Associations will play a relevant role. The already ongoing project lead by WATAN and funded by the EU, fostered Agriculture Associations networking which are all made available to strengthen the community-based governance system and local economy for IDPs, host communities and returnees. As a result of the mentioned project, the associations' members have gained expertise on technical and smart agriculture practices, therefore the already built capacity of these Associations will allow to:

- A. Provide a proper use of the machinery.
- B. Ensure self-governance by providing them with the independence to administrate the machinery by the old and new members.
- C. Accurately respond to each type of land characteristic, providing the most suitable machinery and technique for the users.
- D. Provide the services seasonally according to the agricultural calendar in Syria
- E. Crucial linkages between the farmers and the local markets.

Impact of the project on beneficiaries:

Through a cross-sectoral approach local food security will be ensure for direct and indirect beneficiaries that are part of the Agricultural Associations and vulnerable communities (IDPS's, host communities and returnees) through the provision of machinery that will ensure productivity and the resilience of farmers against the challenge's agriculture is facing nowadays.

500 olive farmers will obtain agricultural machinery services related to pruning, pest control, fertilization, picking, and product transportation for five years.

WATAN will provide 500 olive farmers with the service of a qualified machinery for their specific work to maximise their productivity and ensure their build-capacities are effective enough to cope with the current agricultural challenges.

Delivery of farmers' cards to benefit from specialised machinery for the next five years.

300 grain farmers will obtain agricultural machinery services and marketing training.

400 livestock breeders will obtain specialised machinery services to maximise their productivity.

Three associations will be trained on how to manage the provision of agricultural mechanization services in a manner that restores the required value for sustainability.

FUTURE PLANS

Our plans for the year stretch from operational, programs and fundraising initiatives that will better expand our work. Specifically, this includes:

- Focusing to have fundraising events in UK specially London and Manchester.
- We are continuing our core seasonal campaigns but aiming to increase our relationships with Mosques and the nonprofit organisations. We would like to secure 15 Mosque relationships and 5 nonprofit organisations.
- Continue the digital fundraising and increase the investment specially in RAMADAN season, also engaging in new digital investment sectors.
- Operationally we will now focus our delivery and groundwork on refugees in Turkey more than working inside Syria.

Human Care Foundation Worldwide

Report of the Trustees for the Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07882618 (England and Wales)

Registered Charity number

1145092

Registered office

27 Old Gloucester Street
Camden
London
WC1N 3AX

Trustees

Hamza Alsibaai
Hikmat Walid
Hassan Walid
Majed Salem (resigned 4.10.21)
Fatemah Obaied (resigned 4.10.21)
Moaz Al-Sibaai (resigned 4.10.21)

Company Secretary

Hassan Walid

Independent Examiner

Haines Watts
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Approved by order of the board of trustees on 31/03/2022 and signed on its behalf by:



.....
Hikmat Walid - Trustee

**Independent Examiner's Report to the Trustees of
Human Care Foundation Worldwide**

Independent examiner's report to the trustees of Human Care Foundation Worldwide ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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

Haines Watts

Shaun Brownsmith FCA
ICAEW
Haines Watts
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 31/03/2022

Human Care Foundation Worldwide

Statement of Financial Activities for the Year Ended 31 May 2021

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71,976	199,028	271,004	375,027
EXPENDITURE ON					
Raising funds		16,035	26,637	42,672	76,842
Charitable activities					
Food Security		61,246	35,967	97,213	110,023
Non Food Items & Shelter		-	67,926	67,926	24,679
Education Support		-	10,113	10,113	10,607
Orphan Support		-	57,176	57,176	60,954
Qurbani Funds		-	3,654	3,654	86,514
Health		-	10,768	10,768	14
Emergency		-	5,491	5,491	17,194
COVID-19		-	242	242	-
Protection		-	210	210	-
Total		<u>77,281</u>	<u>218,184</u>	<u>295,465</u>	<u>386,827</u>
NET INCOME/(EXPENDITURE)		<u>(5,305)</u>	<u>(19,156)</u>	<u>(24,461)</u>	<u>(11,800)</u>
Transfers between funds	9	<u>(6,111)</u>	<u>6,111</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(11,416)</u>	<u>(13,045)</u>	<u>(24,461)</u>	<u>(11,800)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>17,196</u>	<u>16,414</u>	<u>33,610</u>	<u>45,410</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>5,780</u></u>	<u><u>3,369</u></u>	<u><u>9,149</u></u>	<u><u>33,610</u></u>

The notes form part of these financial statements

Human Care Foundation Worldwide

Balance Sheet 31 May 2021

	Notes	Unrestricted fund £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	110
CURRENT ASSETS					
Debtors	7	80	-	80	28,101
Cash at bank		210,610	3,369	213,979	178,757
		<u>210,690</u>	<u>3,369</u>	<u>214,059</u>	<u>206,858</u>
CREDITORS					
Amounts falling due within one year	8	(204,910)	-	(204,910)	(173,358)
NET CURRENT ASSETS		<u>5,780</u>	<u>3,369</u>	<u>9,149</u>	<u>33,500</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,780</u>	<u>3,369</u>	<u>9,149</u>	<u>33,610</u>
NET ASSETS		<u>5,780</u>	<u>3,369</u>	<u>9,149</u>	<u>33,610</u>
FUNDS	9				
Unrestricted funds				5,780	17,196
Restricted funds				<u>3,369</u>	<u>16,414</u>
TOTAL FUNDS				<u>9,149</u>	<u>33,610</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Human Care Foundation Worldwide

Balance Sheet - continued
31 May 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on31/03/2022..... and were signed on its behalf by:



.....
Hikmat Walid - Trustee

The notes form part of these financial statements

Human Care Foundation Worldwide

Notes to the Financial Statements for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Significant judgements and estimates

In preparing the financial statements it is necessary to make certain judgements, estimates and assumptions that effect the amounts recognised in the financial statements. These assumptions are reassessed annually as part of the accounts preparation process.

In the view of the directors applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material judgement in the next financial year.

Income

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

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of tangible assets have different useful lives, they are accounted for as separate items of tangible fixed assets.

Depreciation is provided to write off the cost of assets in equal instalments over the estimated lives of the asset. The estimated lives are as follows:

Computer Equipment	2 years
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Taxation

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

Human Care Foundation Worldwide

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. NET INCOME/(EXPENDITURE)

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

	31.5.21	31.5.20
	£	£
Depreciation - owned assets	110	1,322
	<u>110</u>	<u>1,322</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

4. STAFF COSTS

	31.5.21	31.5.20
	£	£
Wages and salaries	26,845	48,003
	<u>26,845</u>	<u>48,003</u>

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

	31.5.21	31.5.20
Employees	1	1
Contractors	3	3
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000; (2019 £NIL).

Human Care Foundation Worldwide

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	114,459	260,568	375,027
EXPENDITURE ON			
Raising funds	34,580	42,262	76,842
Charitable activities			
Food Security	83,544	26,479	110,023
Non Food Items & Shelter	-	24,679	24,679
Education Support	-	10,607	10,607
Orphan Support	-	60,954	60,954
Qurbani Funds	-	86,514	86,514
Health	-	14	14
Emergency	-	17,194	17,194
Total	118,124	268,703	386,827
NET INCOME/(EXPENDITURE)	(3,665)	(8,135)	(11,800)
Transfers between funds	(5,324)	5,324	-
Net movement in funds	(8,989)	(2,811)	(11,800)
RECONCILIATION OF FUNDS			
Total funds brought forward	26,185	19,225	45,410
TOTAL FUNDS CARRIED FORWARD	17,196	16,414	33,610

Human Care Foundation Worldwide

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 June 2020 and 31 May 2021	11,433
DEPRECIATION	
At 1 June 2020	11,323
Charge for year	110
At 31 May 2021	11,433
NET BOOK VALUE	
At 31 May 2021	-
At 31 May 2020	110

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Amounts owed by group undertakings	-	7,210
Other debtors	-	18,011
Prepayments and accrued income	80	2,880
	<u>80</u>	<u>28,101</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21 £	31.5.20 £
Trade creditors	186,956	159,819
Other creditors	5,954	7,539
Accrued expenses	12,000	6,000
	<u>204,910</u>	<u>173,358</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS

	At 1.6.20 £	Net movement in funds £	Transfers between funds £	At 31.5.21 £
Unrestricted funds				
General fund	17,196	(5,305)	(6,111)	5,780
Restricted funds				
Food Security	1,732	(25,130)	23,398	-
Education Support	10,418	(9,595)	-	823
Orphan Support	-	(6,087)	6,087	-
Non Food Items & Shelter	3,852	15,320	(18,646)	526
Health	72	426	-	498
Wash	-	1,179	-	1,179
Qurbani Funds	-	285	(284)	1
Emergency	340	4,126	(4,466)	-
Grants	-	(22)	22	-
Covid 19 Emergency	-	182	-	182
Protection	-	160	-	160
	<u>16,414</u>	<u>(19,156)</u>	<u>6,111</u>	<u>3,369</u>
TOTAL FUNDS	<u>33,610</u>	<u>(24,461)</u>	<u>-</u>	<u>9,149</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,976	(77,281)	(5,305)
Restricted funds			
Food Security	12,862	(37,992)	(25,130)
Education Support	615	(10,210)	(9,595)
Orphan Support	55,357	(61,444)	(6,087)
Non Food Items & Shelter	48,598	(33,278)	15,320
Health	13,286	(12,860)	426
Wash	35,599	(34,420)	1,179
Qurbani Funds	4,675	(4,390)	285
Emergency	11,415	(7,289)	4,126
Grants	15,682	(15,704)	(22)
Covid 19 Emergency	503	(321)	182
Protection	436	(276)	160
	<u>199,028</u>	<u>(218,184)</u>	<u>(19,156)</u>
TOTAL FUNDS	<u>271,004</u>	<u>(295,465)</u>	<u>(24,461)</u>

Human Care Foundation Worldwide

Notes to the Financial Statements - continued
for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	Transfers between funds £	At 31.5.20 £
Unrestricted funds				
General fund	26,185	(3,665)	(5,324)	17,196
Restricted funds				
Food Security	121	1,611	-	1,732
Education Support	17,617	(7,199)	-	10,418
Orphan Support	-	(878)	878	-
Non Food Items & Shelter	-	3,852	-	3,852
Health	45	27	-	72
Wash	1,442	(4,729)	3,287	-
Qurbani Funds	-	(1,159)	1,159	-
Emergency	-	340	-	340
	<u>19,225</u>	<u>(8,135)</u>	<u>5,324</u>	<u>16,414</u>
TOTAL FUNDS	<u>45,410</u>	<u>(11,800)</u>	<u>-</u>	<u>33,610</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,459	(118,124)	(3,665)
Restricted funds			
Food Security	7,564	(5,953)	1,611
Education Support	4,153	(11,352)	(7,199)
Orphan Support	73,209	(74,087)	(878)
Non Food Items & Shelter	4,327	(475)	3,852
Health	49	(22)	27
Wash	20,904	(25,633)	(4,729)
Qurbani Funds	104,015	(105,174)	(1,159)
Emergency	21,367	(21,027)	340
Grants	24,980	(24,980)	-
	<u>260,568</u>	<u>(268,703)</u>	<u>(8,135)</u>
TOTAL FUNDS	<u>375,027</u>	<u>(386,827)</u>	<u>(11,800)</u>

Each of the restricted funds is made up of a mixture of donations from individuals and grant funding for specific projects as outlined above by the name given to each individual fund.

The unrestricted fund is to help develop a sustainable, healthy and educated community.

Human Care Foundation Worldwide

Notes to the Financial Statements - continued for the Year Ended 31 May 2021

9. MOVEMENT IN FUNDS - continued

Food security is a common acronym used within development work for families adversely affected by disasters and conflicts by providing them with support in emergency situations. Accessing sufficient and sustainable income and other resources to enable families to fulfil their own basic needs.

Education support is to enable the implementation of creative educational strategies, for intervention in communities adversely affected by disasters and conflicts.

Orphan support project works on achieving safety, dignity and human rights with the aim of reducing exposure to harm and humiliation and to ensure that humanitarian aid gets to the need in a neutral manner - without discrimination or fear from physical or psychological harm.

Non Food Items & Shelter is to provide safe shelter, facilitating healthy living conditions and ensuring the privacy and dignity of the individuals and families in refugee camps or in temporary or permanent housing. Other components of the Program include distributing non-food items to needy people for their daily use, like seasonal clothing, cooking utensils, heating and shelter equipment.

Qurbani funds is a fund set up for Qurbani which is a religious rite of Muslims in general and in the targeted areas of the project also, is that the Muslims slaughter sacrifices and distributed to the poor on the day of Eid al-Adha. Unfortunately, many poor families around the world cannot afford to buy meat on the occasion of religious observance. The project involves purchasing a number of livestock and dividing them into equal shares and distributing them to the poorest families in the five areas to help them celebrate the fest while alleviating their financial burdens and ensure they have access to a nutritional food source.

WASH funds are to improve services in Bhorl town which suffers from lack of water, sanitation and hygiene. The population of the town is 5,000, of whom 2000 are displaced people, struggling to obtain clean water that is safe for drinking and daily use.

Emergency project provides access to water through humanitarian lifesaving water services as well as assisting those who are suffering due to conflict.

Health funds were used to establish community treatment centres to prevent and contain COVID-19 transmission, through active case detection, isolation and provision of primary care services for COVID-19 confirmed cases with severe/ moderate symptoms and underlying medical conditions.

Grant funds from Muslim Aid are used to provide winterization kits to support vulnerable children and families in Aleppo, Afrin City, to help them deal with the harsh winter living conditions.

10. ULTIMATE PARENT COMPANY

Watan Foundation is the parent charity of Human Care Foundation Worldwide.

Human Care Foundation Worldwide

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

11. RELATED PARTY DISCLOSURES

During the year Hassan Walid was reimbursed £18,670 for payment of expenses; (2020 £19,410).

Human Care Foundation Worldwide

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2021**

	31.5.21 £	31.5.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	255,322	350,047
Grants	15,682	24,980
	<u>271,004</u>	<u>375,027</u>
Total incoming resources	271,004	375,027
EXPENDITURE		
Raising donations and legacies		
Wages	26,845	48,003
Other Direct Costs	15,827	28,839
	<u>42,672</u>	<u>76,842</u>
Charitable activities		
Grants to DIBD	129,984	191,297
Support costs	122,809	118,688
	<u>252,793</u>	<u>309,985</u>
Total resources expended	295,465	386,827
Net expenditure	<u><u>(24,461)</u></u>	<u><u>(11,800)</u></u>

This page does not form part of the statutory financial statements