

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

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for the Year Ended 31 May 2021**

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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.

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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.

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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.

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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.

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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.

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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 ensured 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		77,281	218,184	295,465	386,827
NET INCOME/(EXPENDITURE)		(5,305)	(19,156)	(24,461)	(11,800)
Transfers between funds	9	(6,111)	6,111	-	-
Net movement in funds		(11,416)	(13,045)	(24,461)	(11,800)
RECONCILIATION OF FUNDS					
Total funds brought forward		17,196	16,414	33,610	45,410
TOTAL FUNDS CARRIED FORWARD		5,780	3,369	9,149	33,610

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		5,780	3,369	9,149	33,610
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
	271,004	375,027
Total incoming resources	271,004	375,027
EXPENDITURE		
Raising donations and legacies		
Wages	26,845	48,003
Other Direct Costs	15,827	28,839
	42,672	76,842
Charitable activities		
Grants to DIBD	129,984	191,297
Support costs	122,809	118,688
	252,793	309,985
Total resources expended	295,465	386,827
Net expenditure	<u>(24,461)</u>	<u>(11,800)</u>

This page does not form part of the statutory financial statements