

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

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FOR THE YEAR ENDED 31ST MAY 2022**

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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, 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