

**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**

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for the Year Ended 31 May 2024**

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## **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<br>fund<br>£ | Restricted<br>funds<br>£ | 31.5.24<br>Total<br>funds<br>£ | 31.5.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                                |                                |
| Donations and legacies             |       | 41,177                    | 19,270                   | 60,447                         | 203,268                        |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                                |                                |
| Raising funds                      |       | 3,747                     | 1,754                    | 5,501                          | 9,446                          |
| <b>Charitable activities</b>       |       |                           |                          |                                |                                |
| 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                          |
| <b>Total</b>                       |       | 15,334                    | 7,175                    | 22,509                         | 164,672                        |
| <b>NET INCOME</b>                  |       | 25,843                    | 12,095                   | 37,938                         | 38,596                         |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                |                                |
| Total funds brought forward        |       | 82,704                    | 26,154                   | 108,858                        | 70,262                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 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<br>fund<br>£ | Restricted<br>funds<br>£ | 31.5.24<br>Total<br>funds<br>£ | 31.5.23<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                                |                                |
| 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>                 |
| <b>CREDITORS</b>                             |       |                           |                          |                                |                                |
| 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>                 |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                          |                                |                                |
|                                              |       | 108,548                   | 38,248                   | 146,796                        | 108,858                        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                           |                          |                                |                                |
|                                              |       | 108,548                   | 38,248                   | 146,796                        | 108,858                        |
| <b>NET ASSETS</b>                            |       |                           |                          |                                |                                |
|                                              |       | <u>108,548</u>            | <u>38,248</u>            | <u>146,796</u>                 | <u>108,858</u>                 |
| <b>FUNDS</b>                                 | 8     |                           |                          |                                |                                |
| Unrestricted funds                           |       |                           |                          | 108,548                        | 82,704                         |
| Restricted funds                             |       |                           |                          | <u>38,248</u>                  | <u>26,154</u>                  |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <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 |
|--------------------|---------|

# 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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                     |
| Donations and legacies            | 76,092                    | 127,176                  | 203,268             |
| <b>EXPENDITURE ON</b>             |                           |                          |                     |
| Raising funds                     | 3,913                     | 5,533                    | 9,446               |
| <b>Charitable activities</b>      |                           |                          |                     |
| 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               |
| <b>Total</b>                      | <b>15,506</b>             | <b>149,166</b>           | <b>164,672</b>      |

# 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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>NET INCOME/(EXPENDITURE)</b>    | 60,586                    | (21,990)                 | 38,596              |
| <b>Transfers between funds</b>     | (16,208)                  | 16,208                   | -                   |
| <b>Net movement in funds</b>       | 44,378                    | (5,782)                  | 38,596              |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | 38,325                    | 31,937                   | 70,262              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 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<br>and<br>fittings<br>£ |
|--------------------------------|----------------------------------|
| <b>COST</b>                    |                                  |
| At 1 June 2023 and 31 May 2024 | 11,433                           |
| <b>DEPRECIATION</b>            |                                  |
| At 1 June 2023 and 31 May 2024 | 11,433                           |
| <b>NET BOOK VALUE</b>          |                                  |
| At 31 May 2024                 | -                                |
| At 31 May 2023                 | -                                |

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 31.5.24<br>£ | 31.5.23<br>£ |
|---------------|--------------|--------------|
| 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     |
|----------------------------|----------------|-----------------------|----------------|
|                            | £              | £                     | £              |
| <b>Unrestricted funds</b>  |                |                       |                |
| General fund               | 82,704         | 25,844                | 108,548        |
| <b>Restricted funds</b>    |                |                       |                |
| 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>  |
| <b>TOTAL FUNDS</b>         | <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 |
|---------------------------|--------------------|--------------------|-------------------|
|                           | £                  | £                  | £                 |
| <b>Unrestricted funds</b> |                    |                    |                   |
| General fund              | 41,177             | (15,333)           | 25,844            |
| <b>Restricted funds</b>   |                    |                    |                   |
| 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>     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.5.23<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 38,325         | 60,587                           | (16,208)                           | 82,704             |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| 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>      |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 76,092                     | (15,505)                   | 60,587                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| 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>           |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 31.5.23<br>£ |
|---------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>          |              |              |
| <b>Donations and legacies</b>         |              |              |
| Donations                             | 60,447       | 203,268      |
| <b>Total incoming resources</b>       | 60,447       | 203,268      |
| <b>EXPENDITURE</b>                    |              |              |
| <b>Raising donations and legacies</b> |              |              |
| Other Direct Costs                    | 5,501        | 9,446        |
| <b>Charitable activities</b>          |              |              |
| Grants to DIBD                        | -            | 95,216       |
| Support costs                         | 17,008       | 60,010       |
|                                       | 17,008       | 155,226      |
| Total resources expended              | 22,509       | 164,672      |
| <b>Net income</b>                     | 37,938       | 38,596       |

This page does not form part of the statutory financial statements