# THE HANDS UP FOUNDATION

England & Wales · Charity number 1156491

## Details

| | |
|---|---|
| **Other names** | ACTION SYRIA |
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2014-04-01 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Action Syria<br>Rich Mix Cultural Centre<br>35-47 Bethnal Green Road<br>London<br>E1 6LA |
| **Phone** | 07871886316 |
| **Email** | contact@actionsyria.org.uk |
| **Website** | http://www.actionsyria.org.uk |

## Activities

**Objects:** THE OBJECTS OF THE CIO ARE:TO RELIEVE AND ASSIST THE VICTIMS OF WAR, CONFLICT OR NATURAL DISASTER, IN PARTICULAR BY THE PROVISION OF FOOD, MEDICAL AID, ACCOMMODATION, ACCESS TO WATER AND SANITATION AND OTHER HUMANITARIAN ASSISTANCE;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;SUCH OTHER PURPOSES WHICH ARE CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES FROM TIME TO TIME DETERMINEIN PARTICULAR FOR BUT NOT LIMITED TO THE PEOPLE IN SYRIA AND SURROUNDING COUNTRIES AND REFUGEES OF SYRIAN ORIGIN IN OTHER PARTS OF THE WORLD.

**Activities:** The principal activities of Action Syria, the operating name of the charity, are to make sure Syrian communities have the medical care and education they need, every day and when emergencies strike. The charity focuses on the relief and assistance of victims of war, conflict or natural disaster, through humanitarian assistance, particularly for people in Syria and surrounding countries.

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## Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Iraq
- Jordan
- Lebanon
- Syria
- Turkey

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £381,326 | £494,630 | - | - |
| 2024-03-31 | £504,109 | £659,041 | £226,406 | 6 |
| 2023-03-31 | £721,571 | £740,889 | £381,338 | 5 |
| 2022-03-31 | £584,041 | £515,449 | £400,656 | 3 |
| 2021-03-31 | £682,180 | £625,881 | £332,064 | 2 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Alexandra Lopoukhine** | Chair | 2024-11-14 |
| Francis James Edward Lyon | | 2024-11-14 |
| GEORGE BUTLER | | 2014-03-07 |
| Joseph Roberts | | 2017-05-07 |
| LOUISA Katherine Delia Leeper | | 2014-03-07 |
| MAZEN GHARIBAH | | 2023-11-20 |
| Nicholas Haslam | | 2017-05-07 |

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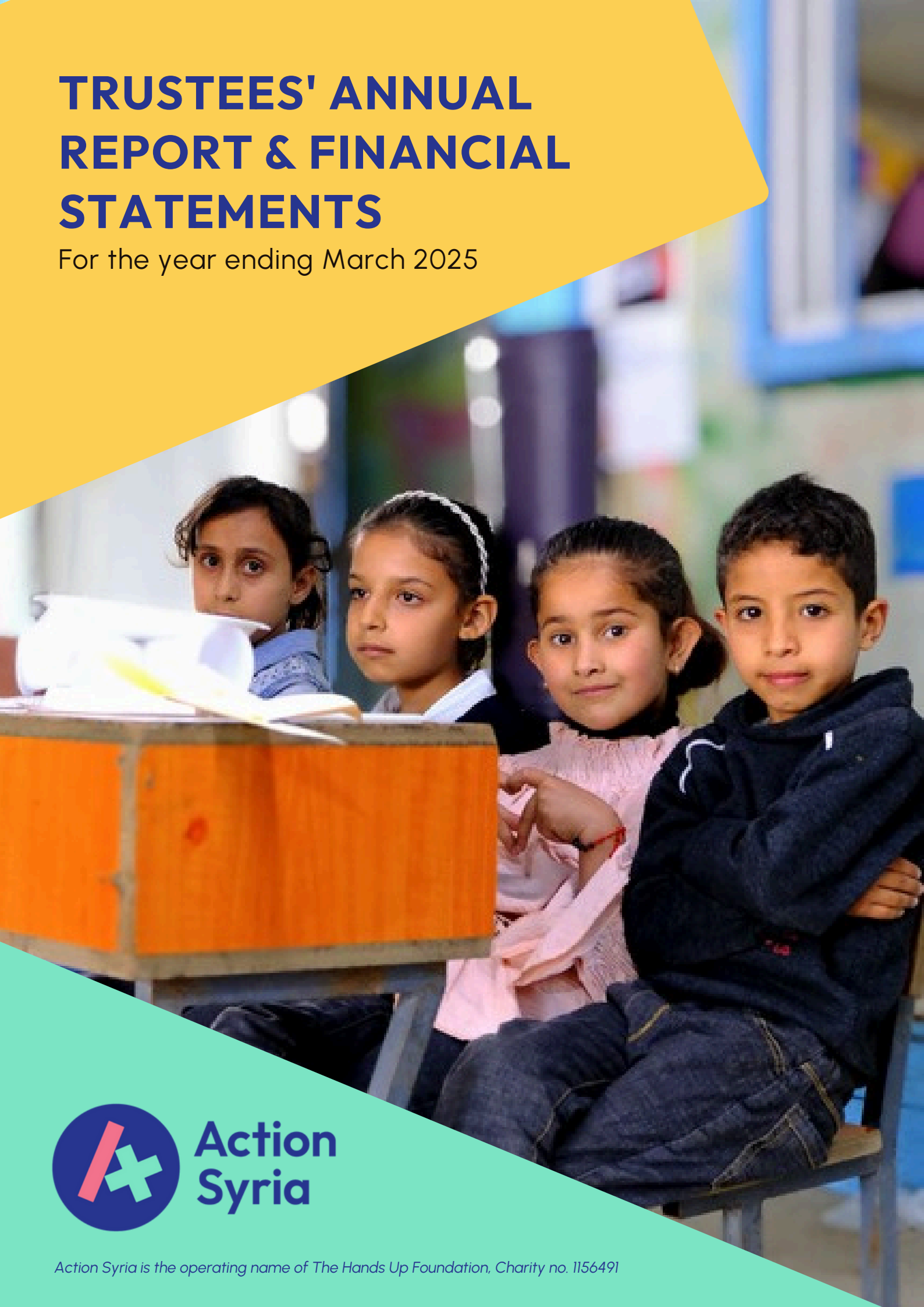
**THE HANDS UP FOUNDATION**

England & Wales - Charity number 1156491

# Accounts

# TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

For the year ending March 2025



Action Syria

*Action Syria is the operating name of The Hands Up Foundation, Charity no. 1156491*

# Over the past year Action Syria has helped over 20,000 Syrians.

**We've empowered three local organisations to continue their work by providing:**

- Over **17,600** medical consultations
- Education for **84** children
- Salaries for **10** medical, **6** education and **43** support staff
- Support for **3,399** people with limb difference, including prosthetics or orthotics and physiotherapy
- **2** playgrounds for children affected by earthquakes, displacement, and conflict

**Overall, 55% of those supported were women and girls, 50% were children.**



Action Syria

# Legal & Administrative Information

*Action Syria is the operating name of The Hands Up Foundation, Charity no. 1156491.*



## Trustees

Alexandra Lopoukhine (Chair)
Joe Roberts (Vice Chair, Treasurer)
George Butler
Jack Coleman
Mazen Gharibah
Nick Haslam
Louisa Leeper
Jamie Lyon

## Registered office

Action Syria
Rich Mix Cultural Centre
35-47 Bethnal Green Road
E1 6LA

## Bankers

Barclays Bank plc
2 Churchill Place
Canary Wharf
London, E14 5RB

## Independent Examiners

Dux Advisory Limited
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

## Company number

CE001199

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# A Letter From Our Board Chair

31 March 2025

Dear all,

It is a privilege to write to you as the newly appointed Chair of the Board, having officially joined in November 2024. Stepping into this role at such a pivotal time has been both humbling and inspiring. I want to say a special thanks to George Butler, our previous Chair, for the excellent handover and ongoing support, and for your years of dedicated service to Action Syria.

Quite suddenly, and to our amazement—and after years of anticipation—the moment we have all been watching for finally came: Bashar al-Assad left the country in disgrace in December 2024. It's a development that few dared to predict with confidence, and one that marks a turning point not only for Syria but for all those who have long fought for justice, dignity, and freedom.

For Syrians who have endured years of conflict, this moment brings both hope and complexity. What matters now is that we continue to listen and act.

I am proud to be joining such an impressive and principled organisation. For over a decade, this team has shown unwavering commitment, strategic foresight, and operational integrity. What continues to set Action Syria apart is not just what we do, but how we do it: with focus, care, and long-term commitment. We are small and mighty, and we can move quickly and stay close to the people we support. Thanks to the foundations laid over the last decade, we are well-positioned to respond to this change with agility and purpose.

As a Board, we continue to work collaboratively and conscientiously. We take our responsibility to share relevant and accurate information from Syria with the UK public seriously, and to stand with our partners: those who continue to show courage and resilience every day.

As Syria enters an uncertain yet hopeful chapter, our focus remains on supporting those working for change and amplifying Syrian voices in shaping the future.

The year has been eventful, no doubt, but we emerge from it with a renewed sense of focus and optimism. We are more confident than ever in the importance of our work, and, more importantly, in the future of Syrians everywhere.

Thank you all for standing with us —we could not do any of it without your generosity!

With warm wishes,



**Alexandra Lopoukhine**
**Chair of the Board**



# Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended **31 March 2025**. 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) second edition (effective **1 January 2019**).

# Objectives & Activities

Action Syria is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. The principal activities of Action Syria are to make sure Syrian communities have the medical care and education they need, every day and when emergencies strike. The charity focuses on the relief and assistance of victims of war, conflict, or natural disaster, through humanitarian assistance, particularly for people in Syria and surrounding countries.



People lining the arches at the entrance to Souq Al-Hamidiyeh, Damascus, after Assad's fall, December 2024.

# Mission & Vision

For over a decade, we've been on an extraordinary journey which started at our kitchen table, with a series of supper clubs raising funds for our friends in Syria. What began as a response to the conflict in Syria, has evolved into a powerful mission. **Today, we continue to take action, working with local partners to make sure Syrian communities have the medical care and education they need, every day, and when emergencies strike.**

**We envision a future in which Syrian people can build their lives with health, opportunity, and hope.** As Syria rebuilds following the fall of the Assad regime and over 50 years of dictatorship in December 2024, this becomes even more critical. Access to quality medical services and education, and strong civil society are vital parts of rebuilding. That's why we work with Syrian experts to run local projects, nimbly supporting aid delivery wherever it is needed most. Together, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

# Values

## Loyal:

We are committed and consistent –

because we are here for as long as needed.

## Straightforward:

We are upfront and open –

because we know clarity changes lives faster.

## United:

We are inclusive and collaborative –

because we are stronger together.



# Projects

## Introduction

**Our greatest achievement is the work we do with Syrian communities to make sure they can access the medical care and education they need, every day and when emergencies strike. This year, we've reached over 20,000 people.**

Over the last year, we have continued to work with our long-term partners, the Syrian American Medical Society (SAMS), SAWA for Development & Aid (SAWA), and Physicians Across Continents (PAC), to deliver vital medical and education services. We also continued our long-term earthquake response with PAC and SAMS, and funded emergency response programmes in Lebanon with SAWA. The next few pages cover our programmes in more detail, and you can find further information in our Programme Reports, published in January and July each year [1].

The seismic political shift in Syria was an extraordinary moment in late 2024, bringing with it hope, concern and significant challenges. We know that the task of rebuilding will take time. In the meantime, 90% of Syria's population live in poverty and 16.7 million people need humanitarian assistance [2]. We work with our partners to ensure our funds are being channelled to areas of greatest need, as well as regularly reviewing our practices to ensure they are being used as efficiently as possible, and in line with Action Syria's objectives, as per the Charity Commission's guidance on public benefit. Provided funds allow us, we will consider providing funding to other organisations should they align with our objectives.

A Syrian student learning for her future, at our school in Lebanon.



# Health

## Primary Health Clinic

### Syria - SAMS

13 years of conflict mean that **15 million** people in Syria needed health assistance as of March 2024 [3]. Over the year, funding for humanitarian health aid continued to decrease, and **four in ten** hospitals were identified as damaged or destroyed [4]. This left more people without access to the medical services they need. Working with our partner, SAMS, we provided a primary health clinic (PHC) over 6 months in Jindires subdistrict, north-west Syria, a remote area with limited access to medical services.

This PHC is the only medical centre of its kind in the area, serving a population of over **47,000**. During the programme, we provided **12,975** people with medical services. Services included reproductive healthcare, paediatric consultations, dental care, and both communicable and non-communicable diseases. **93%** of surveyed households in Jindires identified the PHC as the only facility they could access free, essential and reliable medical care. Providing staff salaries ensured the services are sustainable and brings stability to the community. The PHC was fully staffed with **18** employees, includng four nurses, one midwife and one paediatrician.

## Maternity Care

**Accessible maternity care is a rarity in north-west Syria. The war resulted in the full or partial closure of 50% of all functional health facilities in the area by December 2024 due to funding cuts. This has been further exacerbated in 2025. At our PHC, which plays a pivotal role in providing antenatal care (ANC) services to the community, 83% of surveyed households in Jindires reported that pregnant family members visited the health centre at least twice during their pregnancy for ANC services, while 80% reported four or more visits. Additionally, 100% of surveyed households stated that postnatal care services were accessed at the centre within 12 hours of childbirth.**

# Prosthetics

## Syria - PAC

Research estimates **86,000** people in Syria have conflict related injuries which have led to amputations [5]. In reality, this number is likely far higher, particularly given the impact of the February 2023 earthquakes. This year, we worked with our partner, PAC, to address this, providing prosthetics, physiotherapy and psychological support to those who need it. We are so proud to have kept The Hope Step Centre—the only one of its kind providing humanitarian services for free in A'zaz, north-west Syria—running over the last year.

In that time, the team of 12 staff supported **3,399** patients, providing prosthetics for upper and lower limb amputations, orthotics (e.g. support brace/splint), maintenance for both, as well as physiotherapy sessions. In numbers, a total of **61** prosthetics and **193** orthotics were provided alongside **3,679** physio sessions for **1,236** patients and **1,470** psychological support sessions for **634** patients.

Alongside funding staff salaries and clinic costs, the physical therapy and psychological support patients receive is critical to help them cope with trauma and adapt to life with their new prosthetic or orthotic. The work this clinic does unlocks greater independence for those it serves, helping people do activities they love, whether that's writing, riding a bike or returning to work.



A young patient receiving physiotherapy care at the clinic.

# Dalia's Story

Dalia, age 9, was born with the absence of fully formed limbs, with her upper arms extending to just below the elbow and her lower limbs to just below the knee. Dalia moves by walking and kneeling on her knees, so she can only go short distances at home and is unable to walk longer distances outside. Her arms allow her to perform a few daily activities, but these are a challenge.

After assessing her, the team confirmed that prosthetic limbs could be fitted. Once these had been measured and made, the physio team worked with Dalia to help her learn how to use her new limbs. The smile on her face and the hope in her eyes were inspiring to see. Dalia remains under the observation of the team to make sure the prosthetics are compatible with her condition, comfortable, and a positive improvement to her life.



**Dalia, age 9, practising with her four new prosthetics.**

*"I go to school and then come home. I do my homework and play with my sister. I want to thank you."*

# Education

## Education for Syrian Refugees

### Lebanon - SAWA

Working with our partner, SAWA, we are providing a school for **over 80** Syrian refugee children. Each day, the children arrive from neighbouring camps to learn Arabic, English, science and maths plus music, art and sports. Without this centre, these children would have no access to education and before enrolling, many had never stepped foot in a classroom. Many of our students have experienced extreme conflict, forced displacement, or do not know life outside of the camps. The majority of their **6** teachers are from the same community and have lived similar experiences. Action Syria funds their salaries to support their tireless efforts to provide a safe, supportive environment and the education needed for a brighter future.

This year has brought significant turmoil and change to the community in Lebanon. Attacks by Israel in late 2024, meant school was taken online for several days until a ceasefire was announced, while the fall of Assad in Syria, in December 2024, opened the possibility of return to their home country for the first time for many. This has affected student numbers during the year, which have fluctuated. The team opened places to new students each time these became available, and at the end of March, 84 students were enrolled.

## Returning to Syria

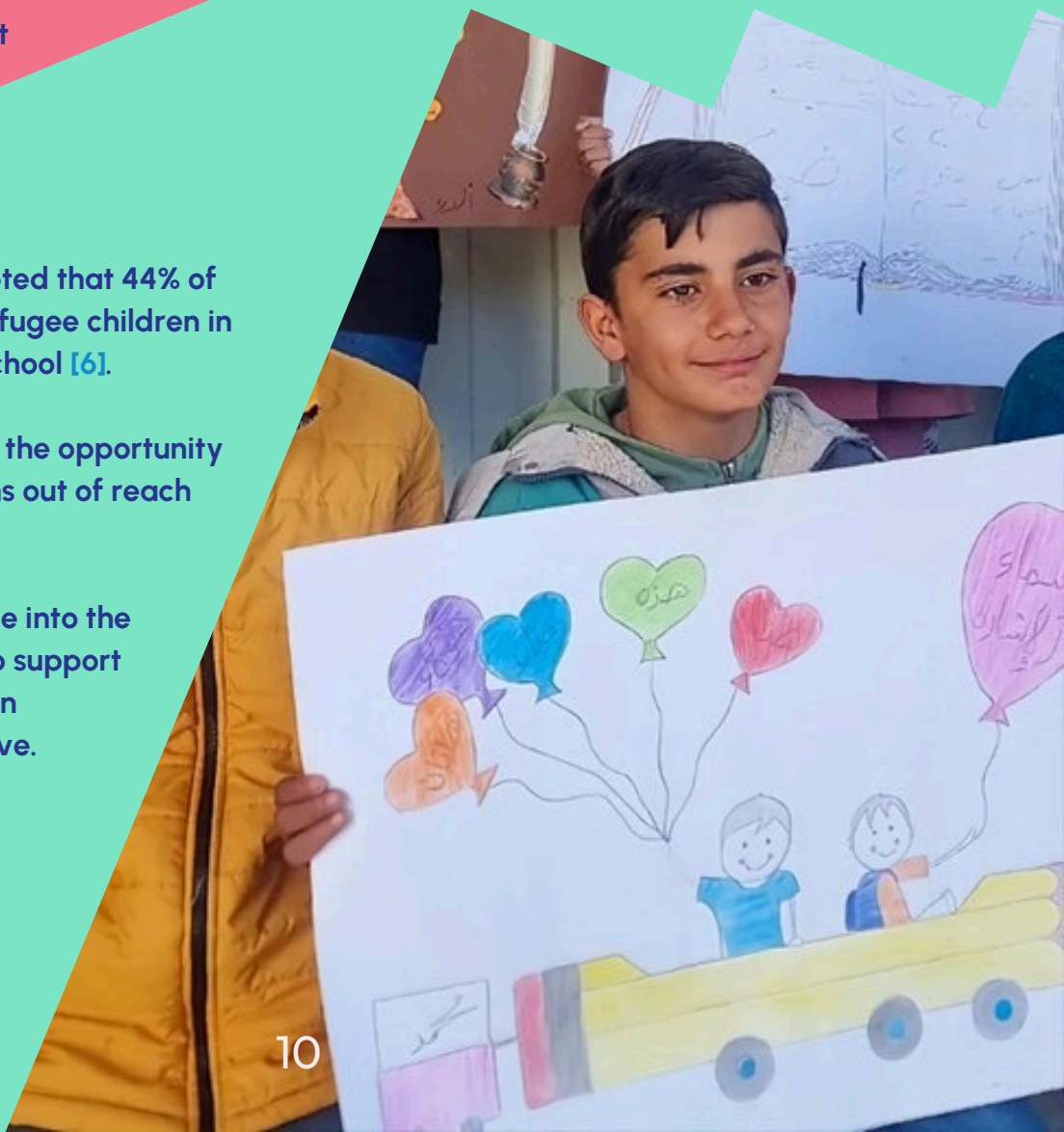
**It is worth noting that returning to Syria is not straightforward. Many families don't have the relevant paperwork to cross the border, others have no homes to return to, and safety remains a factor. We plan to continue working with SAWA into the next academic year, recognising that, while things are changing and more families may leave Lebanon, it will take time to see this take effect. In the meantime, providing critical education in a safe and nurturing environment to Syrian children who have no alternative remains a priority.**

# Mohammad's Story

*"Hi, I'm Mohammad. I am 13 years old in grade 6. I want to share my thoughts not about the school itself, but about the buses. I really enjoy the bus ride—it's a great space where I can see my friends and enjoy some time together before we get to class. We can laugh, talk, and play without being in the class and respecting the class rules at times. Both experiences at school and on the bus are beautiful, but I especially appreciate the bus because it allows me to travel to school, which is far from my home. Without the bus, I might have had to work instead. I truly value the idea of the bus!"*

**Three buses take the children to and from school each day, ensuring they get there and return home safely.**

Mohammad, age 13, at school in Lebanon.



In 2023, the UNHCR noted that 44% of school-aged Syrian refugee children in Lebanon don't go to school [6].

In spite of Assad's fall, the opportunity to return home remains out of reach for many families.

Our school will continue into the next academic year to support Syrian refugee children who have no alternative.

# Emergency

## Earthquake Response

While the February 2023 earthquakes have long faded from our headlines, their impact continues to be felt. Over the last year, we continued to work with partners on long-term earthquake response programmes responding to the mental and physical destruction they caused. Over **56,000** people (almost 6,000 in Syria) were killed in the disaster, and over **118,000** people were injured with **8.8 million** people living in affected areas. Please refer to our 2023 and 2024 Annual Reports for details of our earlier earthquake response [7].

## Physiotherapy and Psychological Support

### Türkiye - SAMS

We worked with SAMS to rehabilitate a mental health and psychosocial support centre in Gaziantep, Türkiye, as well as provide physiotherapy equipment, including electrotherapy beds. In total, **268** people were reached. This included providing hearing aids to **27** people affected by the earthquakes, and speech therapy sessions for children who needed them.

A young patient has a hearing aid fitted.

Gaziantep, south-east Türkiye



# Playgrounds

## Syria - PAC

Syrian children younger than 14 have never known their country in peacetime. Many of them have never had the luxury to just play and simply be children. In 2023, when we asked them what they wanted most, they told us 'somewhere to play'. The importance of these spaces cannot be underestimated. Research shows children process trauma through play, leaving them vulnerable if they do not have the space to do this [8]. Having lived through conflict, the 2023 earthquakes, and for many, displacement and poverty, play is vital. This is why we worked with our partner, PAC, to build two playgrounds in Idlib (Salqin) and Aleppo (A'zaz), two areas affected by the earthquakes and home to many displaced people, with swings, slides, trampolines and more. With extensive experience in child protection and mental health services, PAC were the perfect partner to work with on this innovative project.

The playgrounds, named Basil Buds (Salqin) and Jasmine Buds (A'zaz), were completed in spring 2024, and opened for use. The team held several entertainment sessions over the summer (four per playground) engaging **2,400** children with music, games, art workshops and sports (**47%** were girls). We're delighted that PAC is continuing to work with our colleagues at Choose Love to continue this programme — maintaining the entertainment programmes and the upkeep of the playgrounds themselves.



**Samira, aged 10**

***"I love playing a lot, but in the camp, we don't have any games. My friends and I play with mud or stones, and I haven't been to an amusement park for a long time because my father can't afford it."***

# Emergency Supplies and Community Kitchen

## Lebanon - SAWA

From September 2023, a prolonged exchange of bombardments between Hezbollah in Lebanon and Israel caused chaos in Lebanon. In September 2024, Israel intensified its attacks, directly targeting Hezbollah members through exploding electronic devices and assassinating Hezbollah's leader Hassan Nasrallah, before launching an intense air campaign across Lebanon and a ground invasion of the south of the country on 1 October. The offensive killed around 4,000 people (many of whom were civilians) and displaced **1.2 million**. A ceasefire was announced on 27 November, 2024. This ceasefire has broadly held, although there are still regular attacks in southern Lebanon [9].

In September 2024, we worked quickly with our partner, SAWA for Development & Aid, to see how we could help those fleeing the fighting, and worked on two programmes together, providing emergency supplies and a community kitchen.

With SAWA, we reached a total of **240** families, and a total of **1,200** people, providing essential supplies, hygiene kits and hot meals. Of those supported, **65%** were children and **60%** were women and girls. **15** of the families supported (100 people), were sheltered in our school and SAWA's protection centres and **115** families (550 people) were sheltered in collective shelters in the Bekaa Valley.

**Please see our January 2025 Programme Report for further detail [10].**



Meals being prepared for displaced families.

# Fundraising

The funds we have raised this year have allowed us to build on our efforts and set the groundwork for future growth.

Recognising the importance of sustainable income, we invested in growing our fundraising team. This has helped us diversify income sources, build donor and supporter relationships, and build long-term financial resilience. As Syria enters a new chapter, our fundraising efforts are more important than ever.

Beyond giving, you showed up for Syria in countless other ways. You **ran marathons** (and Triathlons), **hosted music-athons**, gathered friends for **festive drinks** and **sing-alongs**, and gave your time and talents to volunteer with us. You came to **Action Syria Carols**, sang with us, lit candles, and stood with us at times of reflection and hope.

Every action—big or small—has helped us raise vital funds, increase awareness, and change lives for the better.

We can't thank you enough. Your passion, creativity, and commitment continue to inspire us and drive everything we do. Whether through donations or simply showing up, your support makes our work possible. We're especially thankful to **The Folkington Trust**, **The Edenbeg Charitable Trust**, the **CHK Foundation**, and the **Piton Trust** for their support and continued trust in our vision.



Festive drinks fundraiser for Action Syria.

Bristol, December 2024

# Fundraising Campaigns and Partnerships

## Action Syria Carols

### (Previously Singing For Syrians)

Action Syria Carols returned to the beautiful setting of St Bartholomew the Great, welcoming over 500 people for an evening of music, readings, and community. Thanks to the incredible generosity of attendees—and those who gave online via our Match Funding Campaign—we raised over **£80,000.** We were joined by brilliant guests including **Michael Morpurgo**, **Toby Jones**, and Ambassador **Romilly Weeks**. Michael's moving reading of *The Singing Tree*, a story of hope and humanity in the midst of conflict, resonated deeply as we reflected on the experiences of Syrians today.

A huge thank you to **Pooky**, our long-standing supporter, whose generosity helped make this event and campaign a success, and to every person who came, sang, gave, and stood with Syria on the night. Your support helped us raise vital funds and reminded us of the power of community in action.

## Commercial Partnerships

We're lucky to work with some brilliant businesses who have found creative ways to support our work. Our friends at **The Slow Cyclist** continued their generous support this year, not least through The Slow Table — a beautiful evening of food and stories hosted with The Grange, featuring a powerful conversation with chef and campaigner Imad Al Arnab. We also continued our partnership with **Abel & Cole**, whose support on MarmalAid helped us share our message (and our marmalade) with their fantastic community of customers. And we were thrilled to work with **If Only If** — donating a portion of profits from their Mother's Day collection.

## Action Syria Recipes

### (Previously Syrian Kitchen Club)

Action Syria Recipes once again offered a delicious way to connect with Syrian culture and support our work. Our monthly recipe newsletter featured Middle Eastern inspired dishes from our chef friends—alongside a curated playlist to cook along to. A new addition this year was our online archive, bringing all past recipes and even more culinary inspiration to subscribers' fingertips. Highlights included muhammara and wholewheat crackers with mastic from chef and Action Syria Ambassador **Anissa Helou**, and what might be one of the most comforting soups out there from chef **Lucy Sally Sommer** (@lucysallysommer). Thanks to all who subscribed, shared, and cooked.

## Action Syria Suppers

### (Previously Syrian Supper Club)

In 2024, marking a decade of our work, we gathered at **Imad's Syrian Kitchen** for an evening of food, storytelling, and reflection on ten years of impact. It felt especially fitting to mark this milestone around the table. Our foundations were built on food—as a way to connect people, share Syrian culture, and raise vital funds. This supper club brought that full circle. Guests enjoyed a beautiful meal prepared by **Imad Al Arnab**, who graciously hosted the evening and shared with us his inspirational journey—from Damascus to London—and the inspiration behind every dish.
A special thank you to Imad and his team for their generosity, and to everyone who joined us to celebrate this moment.



The Action Syria Team At Imad's Syrian Kitchen.



## Financial Review

**The results for the year are shown on page 26 and onwards.**

We generated income of £381,326 and incurred expenditure of £494,630.

## Reserves Policy

Action Syria ended the year with £113,102 in reserves, £113,102 of which is unrestricted.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

## Plans for Future Periods

The seismic shift that took place in Syria in late 2024, ending over 50 years of authoritarian rule, marks a significant turning point in Syria's recent history. We are immensely proud of the work we have achieved since 2012, working with local partners to provide critical medical, educational, and emergency support to marginalised communities living with conflict. After 14 years of civil war, the path to recovery and rebuilding Syria is long and complex. Alongside the wave of hope and opportunity that this new phase brings, there are multiple challenges which continue to affect Syrian communities, not least access to quality education, medical care and services. Our commitment is to be a positive part of Syria's new phase, working with our Syrian partners and friends in civil society to provide support wherever it is required most. We are here for as long as we are needed.

Following last year's focus on increasing resource and reviewing our brand, the next phase of our strategy focusses on strengthening our income base to be more sustainable and more efficient, so we can continue to work with partners in the region and engage a broader audience in the UK. At the same time we will explore new partnerships in Syria, with local civil society organisations who are already rebuilding their country.

**We are uniquely placed to act as a bridge between donors who wish to give to Syria and brilliant organisations operating on the ground. We are proud that donors can give with confidence, knowing their funds will make a positive difference to thousands of Syrians each year. We look forward to working with our supporters and partners to make this happen.**



Yoghurt and food from the community kitchen established with SAWA for Development & Aid, for families displaced by fighting in Lebanon.

Bekaa Valley, Lebanon, November 2024

# Structure, Governance & Management

**Action Syria (operating name of The Hands Up Foundation) is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.**

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligible under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of: The Constitution, our latest Trustees' Annual Report and Statement of Accounts, and our Policies. Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Action Syria works with partner organisations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organisations go through Action Syria's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.



Singers at the 2023 Carol Service, St Bartholomew the Great, Clerkenwell.

# Statement of Board of Trustees' Responsibilities

**The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:**

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages **1** to **21** of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the **Charities Act 2011** and the **Charities SORP** (**FRS 102**)*.

This report was approved and authorized for issue by the Board of Trustees on **12 August 2025** and signed on its behalf by:



Alexandra Lopoukhine, Chair of Trustees

*Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

# Independent Examiner's Report to the Board of Trustees of Action Syria Charitable Incorporated Organisation (CIO)

I report to the trustees on my examination of the accounts of Action Syria (charity number **1156491**) for the year ended **31 March 2025** set out on pages **26** to **39**.

## Respective Responsibilities of Trustees and Examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the **Charities Act 2011** (the Charities Act). The CIO's trustees consider that an audit is not required for this year under **section 144** of the Charities Act and that an independent examination is needed.

## It is My Responsibility to:

- Examine the accounts under **section 145** of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under **section 145(5)(b)** of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

## Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

Since the CIO's gross income exceeded **£250,000** your examiner must be a member of a body listed in **section 145** of the **2011 Act**. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- Accounting records were not kept in respect of the CIO as required by **section 130** of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (**Accounts and Reports) Regulations 2008** 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.

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

**Bianca Permal FCA**

For and on behalf of **Dux Advisory Limited**

Kennel Club House

Gatehouse Way

Aylesbury

Buckinghamshire

HP19 8DB

**Date:** 15 September 2025

# Financial Statements



# Statement of Financial Activities

For the year ended 31 March 2025

| | Notes | Unrestricted Funds Year ended 31 Mar 2025 £ | Restricted Funds Year ended 31 Mar 2025 £ | Total Funds Year ended 31 Mar 2025 £ | *Total Funds Year ended 31 Mar 2024 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations & legacies | 2 | **290,688** | **56,747** | **347,435** | *417,441* |
| Other trading activities | 3 | **33,510** | **-** | **33,510** | *86,024* |
| Investments* | | **381** | **-** | **381** | *644* |
| **Total income** | | **324,579** | **56,747** | **381,326** | *504,109* |
| **Expenditure on:** | | | | | |
| Raising funds | 4 & 5 | **115,743** | **-** | **115,743** | *79,489* |
| Charitable activities | 4 & 6 | **322,140** | **56,747** | **378,887** | *579,552* |
| **Total expenditure** | | **437,883** | **56,747** | **494,630** | *659,041* |
| **Net income/(expenditure)** | | **(113,304)** | **-** | **(113,304)** | *(154,932)* |
| Transfer between funds | 12 | **-** | **-** | **-** | *-* |
| **Net movement in funds** | | **(113,304)** | **-** | **(113,304)** | *(154,932)* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | 12 & 13 | **226,406** | **-** | **226,406** | *381,338* |
| Total funds carried forward | 12 & 13 | **113,102** | **-** | **113,102** | *226,406* |

*All income from investments was unrestricted as to use in the current and prior year.

*The notes on pages 29 to 38 form part of the financial statements.*

# Balance Sheet

As at 31 March 2025

| | Notes | £ | Total funds 31 Mar 2025 £ | £ | Total funds 31 Mar 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets:** | | | | | |
| Tangible fixed assets | 8 | | **32** | | 205 |
| **Current assets:** | | | | | |
| Debtors | 9 | **6,147** | | 15,072 | |
| Cash at bank and in hand | | **161,808** | | 298,928 | |
| | | **167,955** | | 314,000 | |
| **Creditors:** amounts falling due within one year | 10 | **(54,885)** | | (87,799) | |
| **Net current assets** | | | **113,070** | | 226,201 |
| **Net assets** | | | **113,102** | | 226,406 |
| **Funds of the charity** | | | | | |
| Restricted funds | 12 & 13 | | - | | - |
| Unrestricted funds: | | | | | |
| General funds | 12 & 13 | **113,102** | | 226,406 | |
| | | | **113,102** | | 226,406 |
| **Total funds of the charity** | | | **113,102** | | 226,406 |

*The notes on pages 29 to 38 form part of the financial statements.*

The financial statements were approved and authorised for issue by the Board of Trustees on 12 August 2025 and signed on their behalf by:



Alexandra Lopoukhine

**Chair of Trustees**

# Statement of cash flows

For the year ended 31 March 2025

| | | **Year ended 31 Mar 2025** | | *Year ended 31 Mar 2024* |
|---|---|---|---|---|
| | **£** | **£** | £ | £ |
| **Cash flows from operating activities:** | | | | |
| Net income/(expenditure) for period (as per SOFA) | | **(113,304)** | | (154,932) |
| Adjustments for: | | | | |
| Interest received | **(381)** | | (644) | |
| Depreciation | **173** | | 189 | |
| (Increase)/decrease in prepayments | **(1,575)** | | (412) | |
| (Increase)/decrease in rent deposit & other debtors | **(250)** | | 1,405 | |
| (Increase)/decrease in accrued income | **10,750** | | (10,750) | |
| Increase/(decrease) in trade creditors | **(727)** | | (1,199) | |
| Increase/(decrease) in grants payable to organisations | **(32,784)** | | (69,899) | |
| Increase/(decrease) in accruals | **156** | | 267 | |
| Increase/(decrease) in salary control accounts | **441** | | 396 | |
| | | **(24,197)** | | (80,647) |
| **Net cash used in operating activities** | | **(137,501)** | | (235,579) |
| **Cash flows from investing activities:** | | | | |
| Interest received | **381** | | 644 | |
| **Net cash used in investing activities** | | **381** | | 644 |
| **Net cash used in financing activities** | | **-** | | - |
| **Change in cash and cash equivalents in period** | | **(137,120)** | | (234,935) |
| **Cash and cash equivalents at the beginning of the period** | | **298,928** | | 533,863 |
| **Cash and cash equivalents at the end of the period** | | **161,808** | | 298,928 |

Cash and cash equivalents:

| | **Year ended 31 Mar 2025** | *Year ended 31 Mar 2024* |
|---|---|---|
| | **£** | £ |
| Cash in hand | **161,808** | 298,928 |
| | **161,808** | 298,928 |

*The notes on pages 29 to 38 form part of the financial statements.*

# Notes to the Financial Statements

## 1. Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Account and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved early adoption of the 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) for accounting periods beginning on or after 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn. The financial statements are prepared in accordance with the Charities Act 2011.

The effect of any event relating to the year ended 31 March 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2025 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic environment has had no material impact on this assessment.

### Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is The Rich Mix Centre, 35-47 Bethnal Green Road, London, E1 6LA.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Legacies are recognised in the statement of financial activities when there is entitlement, adequate probability and reliability of receipt and their value can be accurately measured. For both pecuniary and residuary legacies this is when probate has been granted and a reasonable estimate calculated for this income.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

| | |
|---|---|
| Computer equipment | 3 years |

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in 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 adjustment in the next financial year.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

### Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

## 2. Income from donations and legacies

| | Unrestricted Funds Year ended 31 Mar 2025 £ | Restricted Funds Year ended 31 Mar 2025 £ | Total Funds Year ended 31 Mar 2025 £ |
|---|---|---|---|
| Donations | **154,438** | **8,747** | **163,185** |
| Legacies | **20,000** | **-** | **20,000** |
| Grants | **116,250** | **48,000** | **164,250** |
| | **290,688** | **56,747** | **347,435** |

| | *Unrestricted Funds Year ended 31 Mar 2024 £* | *Restricted Funds Year ended 31 Mar 2024 £* | *Total Funds Year ended 31 Mar 2024 £* |
|---|---|---|---|
| Donations | *219,464* | *55,083* | *274,547* |
| Grants | *70,394* | *72,500* | *142,894* |
| | *289,858* | *127,583* | *417,441* |

## 3. Income from other trading activities

| | Unrestricted Funds Year ended 31 Mar 2025 £ | Restricted Funds Year ended 31 Mar 2025 £ | Total Funds Year ended 31 Mar 2025 £ |
|---|---|---|---|
| Fundraising events | **33,510** | **-** | **33,510** |
| | **33,510** | **-** | **33,510** |

| | *Unrestricted Funds Year ended 31 Mar 2024 £* | *Restricted Funds Year ended 31 Mar 2024 £* | *Total Funds Year ended 31 Mar 2024 £* |
|---|---|---|---|
| Fundraising events | *80,501* | *5,523* | *86,024* |
| | *80,501* | *5,523* | *86,024* |

## 4. Total expenditure

| | Grants to partners Year ended 31 Mar 2025 £ | Other direct costs Year ended 31 Mar 2025 £ | Direct staff costs Year ended 31 Mar 2025 £ | Support costs Year ended 31 Mar 2025 £ | Total costs Year ended 31 Mar 2025 £ |
|---|---|---|---|---|---|
| Raising funds | - | 16,724 | 67,462 | 31,557 | 115,743 |
| Charitable activities | 201,997 | 10,525 | 63,061 | 103,304 | 378,887 |
| | 201,997 | 27,249 | 130,523 | 134,861 | 494,630 |

| | *Grants to partners Year ended 31 Mar 2024 £* | *Other direct costs Year ended 31 Mar 2024 £* | *Direct staff costs Year ended 31 Mar 2024 £* | *Support costs Year ended 31 Mar 2024 £* | *Total costs Year ended 31 Mar 2024 £* |
|---|---|---|---|---|---|
| Raising funds | - | *28,048* | *39,166* | *12,275* | *79,489* |
| Charitable activities | *431,928* | *5,931* | *52,195* | *89,498* | *579,552* |
| | *431,928* | *33,979* | *91,361* | *101,773* | *659,041* |

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

| | Total costs Year ended 31 Mar 2025 £ | *Total costs Year ended 31 Mar 2024 £* |
|---|---|---|
| Indirect staff costs | 48,520 | *34,351* |
| Premises | 13,333 | *15,383* |
| Administrative costs | 53,516 | *47,666* |
| Governance costs | 19,492 | *4,373* |
| | 134,861 | *101,773* |

Governance costs consists of the following:

| | **Total costs Year ended 31 Mar 2025 £** | *Total costs Year ended 31 Mar 2024 £* |
|---|---|---|
| Independent examination | **2,706** | *2,580* |
| Insurance | **2,386** | *1,793* |
| Recruitment costs for new chair | **14,400** | *-* |
| | **19,492** | *4,373* |

## 5. Expenditure on raising funds

| | **Unrestricted Funds Year ended 31 Mar 2025 £** | **Restricted Funds Year ended 31 Mar 2025 £** | **Total Funds Year ended 31 Mar 2025 £** |
|---|---|---|---|
| Other direct costs | **16,724** | **-** | **16,724** |
| Staff costs | **67,462** | **-** | **67,462** |
| Support costs | **31,557** | **-** | **31,557** |
| | **115,743** | **-** | **115,743** |

| | *Unrestricted Funds Year ended 31 Mar 2024 £* | *Restricted Funds Year ended 31 Mar 2024 £* | *Total Funds Year ended 31 Mar 2024 £* |
|---|---|---|---|
| Other direct costs | *28,048* | *-* | *28,048* |
| Staff costs | *39,166* | *-* | *39,166* |
| Support costs | *12,275* | *-* | *12,275* |
| | *79,489* | *-* | *79,489* |

## 6. Expenditure on charitable activities

| | Unrestricted Funds Year ended 31 Mar 2025 £ | Restricted Funds Year ended 31 Mar 2025 £ | Total Funds Year ended 31 Mar 2025 £ |
|---|---|---|---|
| Grants to organisations | **145,250** | **56,747** | **201,997** |
| Other direct costs | **10,525** | **-** | **10,525** |
| Staff costs | **63,061** | **-** | **63,061** |
| Support costs | **103,304** | **-** | **103,304** |
| | **322,140** | **56,747** | **378,887** |

| | *Unrestricted Funds Year ended 31 Mar 2024 £* | *Restricted Funds Year ended 31 Mar 2024 £* | *Total Funds Year ended 31 Mar 2024 £* |
|---|---|---|---|
| Grants to organisations | *116,625* | *315,303* | *431,928* |
| Other direct costs | *4,851* | *1,080* | *5,931* |
| Staff costs | *52,195* | *-* | *52,195* |
| Support costs | *86,044* | *3,454* | *89,498* |
| | *259,715* | *319,837* | *579,552* |

## 7. Staff numbers and costs

| | Total costs Year ended 31 Mar 2025 £ | *Total costs Year ended 31 Mar 2024 £* |
|---|---|---|
| Gross salaries | **163,544** | *117,092* |
| Employer's NIC | **10,928** | *5,510* |
| Employer's pension | **4,571** | *3,110* |
| | **179,043** | *125,712* |

The average headcount during the year was 5 persons (2024: 4 persons).

No employee received employee benefits of more than £60,000 (2024: NIL).

The total remuneration paid to key management personnel during the year was £62,498 (2024: £60,080).

## 8. Tangible fixed assets

| | Computer equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| At 1 April 2024 | **1,780** | **1,780** |
| At 31 March 2025 | **1,780** | **1,780** |
| **Depreciation** | | |
| At 1 April 2024 | **1,575** | **1,575** |
| Charge for year | **173** | **173** |
| At 31 March 2025 | **1,748** | **1,748** |
| **Net book value** | | |
| At 1 April 2024 | **205** | **205** |
| At 31 March 2025 | **32** | **32** |

## 9. Debtors

| | Total Year ended 31 Mar 2025 | *Total Year ended 31 Mar 2024* |
|---|---|---|
| | £ | *£* |
| Prepayments | **4,216** | *2,641* |
| Rent deposit and other debtors | **1,931** | *1,681* |
| Accrued income | **-** | *10,750* |
| | **6,147** | *15,072* |

## 10. Creditors – amounts falling due within one year

| | Total Year ended 31 Mar 2025 | *Total Year ended 31 Mar 2024* |
|---|---|---|
| | £ | *£* |
| Trade creditors | **1,545** | *2,272* |
| Grants payable to organisations | **47,413** | *80,197* |
| Accruals | **4,686** | *4,530* |
| Pension control account | **1,241** | *800* |
| | **54,885** | *87,799* |

## 11. Grants payable

| | **Total funds Year ended 31 Mar 2025 £** | **Total funds Year ended 31 Mar 2025 £** | *Total funds Year ended 31 Mar 2024 £* | *Total funds Year ended 31 Mar 2024 £* |
|---|---|---|---|---|
| **Brought forward on 1 April 2024** | | **80,197** | | 150,096 |
| Grants awarded in period | **201,997** | | 431,928 | |
| Net grants awarded | | **201,997** | | 431,928 |
| Paid in year | | **(234,928)** | | (501,376) |
| Exchange movement on non-GBP grants | | **147** | | (451) |
| **Carried forward on 31 March 2025** | | **47,413** | | 80,197 |

Grants payable are due within the following time frames:

| | **Total funds Year ended 31 Mar 2025 £** | *Total funds Year ended 31 Mar 2024 £* |
|---|---|---|
| Payable in less than one year | **47,413** | 80,197 |
| | **47,413** | 80,197 |

## 12. Analysis of charity funds

| | Balance brought forward Year ended 31 Mar 2025 £ | Income for the period Year ended 31 Mar 2025 £ | Expenditure in the period Year ended 31 Mar 2025 £ | Transfer between funds Year ended 31 Mar 2025 £ | Balance carried forward Year ended 31 Mar 2025 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | **226,406** | **324,579** | **(437,883)** | **-** | **113,102** |
| **Restricted funds** | | | | | |
| Prosthetics | - | **2,000** | **(2,000)** | - | - |
| SAWA | - | **54,747** | **(54,747)** | - | - |
| **Restricted funds** | - | **56,747** | **(56,747)** | - | - |
| **Total funds** | **226,406** | **381,326** | **(494,630)** | - | **113,102** |

### Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border.

### SAWA

These funds were received to support our work with SAWA.

| | *Balance brought forward Year ended 31 Mar 2024 £* | *Income for the period Year ended 31 Mar 2024 £* | *Expenditure in the period Year ended 31 Mar 2024 £* | *Transfer between funds Year ended 31 Mar 2024 £* | *Balance carried forward Year ended 31 Mar 2024 £* |
|---|---|---|---|---|---|
| **Unrestricted funds** | *194,607* | *371,003* | *(339,204)* | - | *226,406* |
| **Restricted funds** | | | | | |
| Earthquake appeal | *129,731* | *53,451* | *(183,182)* | - | - |
| Prism the Gift Fund | *57,000* | - | *(57,000)* | - | - |
| Prosthetics | - | *12,325* | *(12,325)* | - | - |
| SAMS | - | *29,830* | *(29,830)* | - | - |
| SAWA | - | *37,500* | *(37,500)* | - | - |
| **Restricted funds** | *186,731* | *133,106* | *(319,837)* | - | - |
| **Total funds** | *381,338* | *504,109* | *(659,041)* | - | *226,406* |

### Earthquake appeal

These are funds raised to support the work responding to the earthquake in February 2023.

### SAMS

These funds were received to support a grant committed in the prior year and so were offset against the original unrestricted commitment.

### Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support work with a partner.

## 13. Analysis of net assets

| | Unrestricted Funds Year ended 31 Mar 2025 £ | Restricted Funds Year ended 31 Mar 2025 £ | Total Funds Year ended 31 Mar 2025 £ |
|---|---|---|---|
| Fixed assets | **32** | **-** | **32** |
| Current assets | **167,955** | **-** | **167,955** |
| Current liabilities | **(54,885)** | **-** | **(54,885)** |
| | **113,102** | **-** | **113,102** |

| | *Unrestricted Funds Year ended 31 Mar 2024 £* | *Restricted Funds Year ended 31 Mar 2024 £* | *Total Funds Year ended 31 Mar 2024 £* |
|---|---|---|---|
| Fixed assets | *205* | *-* | *205* |
| Current assets | *314,000* | *-* | *314,000* |
| Current liabilities | *(87,799)* | *-* | *(87,799)* |
| | *226,406* | *-* | *226,406* |

## 14. Trustee remuneration

During the year, no Trustee received any remuneration (2024: £NIL). One member of the Board of Trustees received £500 reimbursement of travel and subsistence expenses during the year (2024: one member totalling £500).

## 15. Related party transactions

During the year, there were no related party transactions (2024: £NIL) other than donations totalling £837 from four trustees.

## 16. Other financial commitments

At 31 March 2025, the Charity had future minimum lease payments under non-cancellable operating leases as set out below:

| | Land and buildings Year ended 31 Mar 2025 £ | *Land and buildings Year ended 31 Mar 2024 £* |
|---|---|---|
| Due within one year | **8,366** | *8,084* |
| Due within two to five years | **3,736** | *12,103* |
| | **12,102** | *20,187* |

# Further Reading

[1] Action Syria Programme Reports [Available here].

[2] ‘Syrian refugee crisis: Facts, FAQs, and how to help’ [Available here].

[3] ‘Unprecedented number of Syrians in need of aid after 13 years of war’ [Available here].

[4] ‘Funding shortages risk undermining a ‘watershed moment’ for Syria’ [Available here].

[5] ‘Amputation Crisis in Conflict Zones: Report Reveals Urgent Need for Rehabilitation Services in Gaza, Syria and Ukraine’ [Available here].

[6] ‘Lebanon, Education‘ [Available here].

[7] Action Syria Annual Reports [Available here].

[8] ‘The psychological impact of the Turkey-Syria earthquake on children: addressing the need for ongoing mental health support and global humanitarian response‘ [Available here].

[9] ‘Israel-Hezbollah conflict in maps: Ceasefire in effect in Lebanon’ [Available here].

[10] Action Syria Programme Report January 2025 [Available here].



Action Syria

*Action Syria is the operating name of the Hands Up Foundation, Charity no. 1156491*

**THE HANDS UP FOUNDATION**

England & Wales - Charity number 1156491

# Accounts

# TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

For the year ending March 2024



Action Syria

*Action Syria is the operating name of the Hands Up Foundation, Charity no. 1156491*

# Over the past year Action Syria has helped over 44,100 Syrians.

**We've empowered four local organisations to continue their work by providing:**

- Over 48,300 medical consultations
- Education for 200 children
- Salaries for 29 medical & 13 education staff
- 50 prosthetics for people with upper limb difference
- 2 playgrounds for children affected by earthquakes, displacement, and conflict
- *Overall, 57% of those supported were women & girls, 47% were children.*



Action Syria is the operating name of the Hands Up Foundation, Charity no. 1156491.



# Legal & Administrative Information

*Action Syria is the operating name of the Hands Up Foundation, Charity no. 1556491.*

## Trustees

George Butler (Chair)
Joe Roberts (Vice Chair, Treasurer)
Johnnie Barnett
Jack Coleman
Mazen Gharibah
Nick Haslam
Thierry Heathcoat Amory
Louisa Leeper

## Registered office

Action Syria
Rich Mix Cultural Centre
35-47 Bethnal Green Road
E1 6LA

**Charity number 1156491**

## Independent Examiners

Dux Advisory Limited
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

## Bankers

Barclays Bank plc
2 Churchill Place
Canary Wharf
London
E14 5RB

**Company number CE001199**

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# A Letter From Our Board Chair

31 March 2024

Dear All,

"Another **10km** run, another bake sale, yet another charity report"... These were my first thought as I wrote this, and I don't blame you if you're on to the next email. However, Action Syria is now one of the few remaining British charities working solely to help Syrians who are now forgotten by the rest of the world. From **2019** to **2024**, the number of NGOs and community-based organisations delivering local health services in Syria dropped from **70** to **25**. This leaves an increasingly desperate population in a more vulnerable situation. Our promise is to continue to make sure Syrian communities have the medical care and education they need, every day and when emergencies strike.

On **14 November**, I saw the need for these services first hand, as I stood in Lebanon's Bekaa Valley, as **200** children from nearby refugee camps arrived for the first day of school. Some turned up hoping they would be able to stay, even though they had not enrolled. This is how much education means to them. This centre, provided by Action Syria and our local partner, SAWA for Development & Aid, is their only possible access to school. In each classroom are children who only seem to make it into our media when threatened with mass deportation to Syria or the brutality of conflict and crisis. But here, they were grinning from ear to ear and keen to learn. As Kawthar, a young girl told us "I like school more than everything." Our promise has always been to stick with Syria, the place we knew and its people. **They aren't on the front pages today, but they need our help now more than ever.** In **2024**, the needs are the greatest they have been since the beginning of the conflict. **16.7 million** people need humanitarian aid, millions struggle to access enough food to meet their basic needs, and mental health needs have increased dramatically, all while international aid budgets decrease.

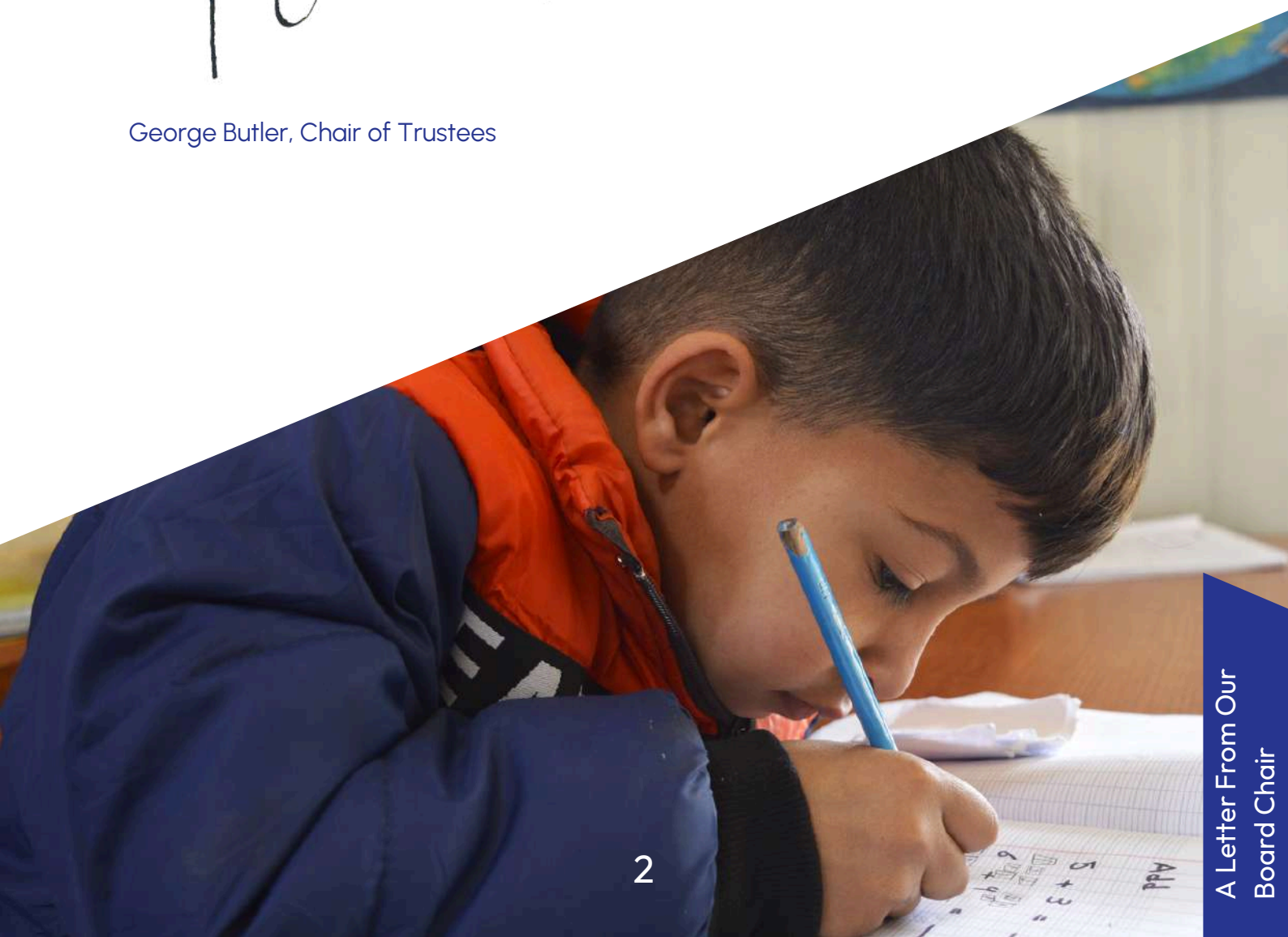
2024 marks ten years since we registered as a charity. It also marks the start of an exciting new chapter as Action Syria. We've changed our name to better reflect the work we do and highlight our commitment to Syria. While our name has changed, our goals, people, and mission have not. We are indeed one of many charities, but we believe our work, which is only possible with your generosity, sets us apart.

Thank you for your support over the last **ten years**, and we look forward to continuing to take action for Syrians together over the next decade.

Yours,

George Butler.

George Butler, Chair of Trustees



# Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended **31 March 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 2015**).

# Objectives & Activities

Action Syria (operating name of The Hands Up Foundation, charity no. 1156491) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. The principal activities of Action Syria are to make sure Syrian communities have the medical care and education they need, every day and when emergencies strike. The charity focuses on the relief and assistance of victims of war, conflict, or natural disaster, through humanitarian assistance, particularly for people in Syria and surrounding countries.



# Mission & Vision

For over a decade, we've been on an extraordinary journey which started at our kitchen table, with a series of supper clubs raising funds for our friends in Syria. What began as a response to the conflict in Syria, has evolved into a powerful mission. Today, we continue to take action, working with local partners to make sure Syrian communities have the medical care and education they need, every day, and when emergencies strike.

We envision a future in which Syrian people can build their lives with health, opportunity, and hope. As the building blocks of a stable society, access to quality medical services and education are vital for achieving this. That's why we work with Syrian experts to run local projects, nimbly delivering aid to wherever it is needed most. Together, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

# Values

**Loyal:**

We are committed and consistent –
because we are here for as long as needed.

**Straightforward:**

We are upfront and open –
because we know clarity changes lives faster.

**United:**

We are inclusive and collaborative –
because we are stronger together.



# Projects

Our greatest achievement is the support we provide to Syrian communities. This year, we've reached over **44,100** people, providing:

- Over **48,000** medical consultations providing basic medical care and emergency treatment, **58%** for women and girls and **47%** for children.
- Education for **200** children.
- Salaries for **29** medical staff.
- Salaries for **13** teachers.
- Salaries for **35** project support staff.
- Prosthetics for **50** people.
- Ongoing support for over **6,200** earthquake survivors.
- **2** playgrounds for children affected by earthquakes, displacement, and conflict.



# Introduction

**A Syrian refugee child who had never before stepped foot in a classroom is now in school. A young mother whose house was destroyed by the earthquake has access to a midwife. A young man who lost his arm to a gunshot now has a prosthetic. This is what your support means at Action Syria.**

Alongside providing ongoing support to some of the Syrian communities hit hardest by the **February 2023** earthquakes, we have continued to work with our long-term partners, the Syrian American Medical Society (SAMS), SAWA for Development & Aid (SAWA), and Physicians Across Continents (PAC), to deliver vital medical and education services.

An entire generation of children under the age of **13** have never known their country, Syria, in peace and **90%** of the population live in poverty. We're doing all we can to address the challenges they face. Over the last year, one of our greatest achievements was inspiring The World Health Organization to fund the first inpatient physical therapy department in Aleppo by working with PAC to produce a prosthetics project of such undeniable impact. This is a brilliant example of the power we have as a small, nimble organisation, pioneering the way for effective aid delivery.

We work with our partners to ensure our funds are being channelled to areas of greatest need, as well as regularly reviewing our practices to ensure it is being used as efficiently as possible, and in line with Action Syria's objectives, as per the Charity Commission's guidance on public benefit. Provided funds allow us, we will consider providing funding to other organisations should they align with our objectives.

**More than 50% of Syria's population are food insecure and in some areas up to 28% of children are experiencing stunted growth *[1]*.**



# Our Programmes

# Health

## Primary Health Clinic

### Syria - SAMS

After **13** years of conflict, **16.7 million** people need humanitarian aid in Syria and **15 million** people need health assistance *[2]*. The demand for aid is the greatest it has been since the conflict began in **2011**. While the needs continue to grow exorbitantly, funding for humanitarian health aid continues to decrease, leaving more people without access to the medical services they require. As of **March 2024**, only **62%** of Syria's primary health clinics (PHC) remain fully operational *[2]*. The Ali Bajliyeh PHC, funded by Action Syria, is one of these.

This PHC is situated in Tel Abiad, north-east Syria, a remote area with limited access to medical services. Working with our long-term partner, SAMS, over the last year alone, we have provided **33,449** people with medical services. Services include reproductive healthcare, paediatric consultations, dental care, and both communicable and non-communicable diseases. Providing staff salaries ensures the services are sustainable and brings stability to the community. We are incredibly proud that the clinic's exemplary services to the region were praised by the World Health Organization during a visit in **June 2023.**

In response to a cholera outbreak in north-east and north-west Syria, our Community Health Workers have been distributing oral rehydration salts to households, raising awareness of preventative measures, and reaching 11,762 people with key messages about nutrition and reproductive health. This knowledge both protects and saves lives.



# Mobile Clinic

## Syria - SAMS

In Syria, several groups of society, including women, children, and the elderly, often face significant barriers to accessing medical services. Many are simply unable to afford the cost of travel, barred by family members, or not mobile enough to make the journey. This is why Action Syria has been supporting a Mobile Clinic, delivering medical services to vulnerable groups living in remote areas, previously devoid of any healthcare services. Establishing this clinic presented significant challenges, from delayed delivery of the car and cabinet due to the **February 2023** earthquakes, to delayed approvals from the Turkish government. These were overcome, allowing the clinic to start work in **March 2023**.

Treating conditions from diarrhoea, leishmaniasis (flesh-eating disease), and malnutrition, as well as supporting pregnant women with antenatal care, the clinic provided **4,813** consultations during the project period, helping **3,205** people.




The mobile clinic in action in north-east Syria. This year, the mobile clinic has provided 4,813 consultations to people unable to travel to permanent services.

# Prosthetics

## Syrian Turkish Border - PAC

Research estimates **86,000** people in Syria have conflict related injuries which have led to amputations. In reality, this number is likely far higher and will only have grown with the destruction caused by the **February 2023** earthquakes. We are working with our partner, PAC, to address this , providing prosthetics, physiotherapy and psychological support to those who need it. We are so proud to ensure The Hope Step Centre (the only one of its kind providing humanitarian services for free in Azaz, north-west Syria), can continue providing its vital services.

Since its implementation in **September 2022**, the project has provided **94** people with upper-limb-difference with lightweight, comfortable prosthetics from our UK-based partner, Koalaa. Alongside funding staff salaries and clinic costs, we provide the physical therapy and psychological support patients need to help them cope with the trauma they have faced, from bomb explosions and gun violence to natural disaster.

These prosthetics are key to unlocking a life of greater independence, helping people do the activities they have previously been unable to do, whether that's writing or riding a bike. The ability to do these things again can be truly transformational. In **March 2024**, we renewed our support to the clinic, now including the provision of orthotics, and look forward to reporting on the impact in our next Annual Report.




We are grateful to have received funding from the Golden Bottle Trust and Changing Ideas for the delivery of this innovative project.

## Salem's Story

Salem is one of thousands with an unhealable wound from conflict. When a bomb went off, it took his hand, leaving him traumatised and with an amputation. Salem says following the incident he experienced crippling depression and lost many of his friends and colleagues, having been forced to leave university as a result of the impact on his mental health.

When Salem heard about our project with PAC, he immediately registered to be a part of it. At Hope Step Centre, he was met by the PAC team, who confirmed that he was eligible for a Koalaa prosthetic and began the fitting and consultation process. The team not only provided the prosthetic itself, but also physical therapy and psychological support to help Salem adjust to living with a prosthetic.

We are delighted to report Salem is now living with regained confidence and a new love for life. He has resumed his university studies and is once again socialising with his friends. To all our donors who helped make this project possible, thank you.



Salem,
Prosthetics project

# Our Programmes

# Education

## Education for Syrian Refugees

### Lebanon - SAWA

Working with our partner, SAWA, we are providing a school for **200** Syrian refugee children. Each day, the children arrive from neighbouring camps to learn Arabic, English, science and maths. Without this centre, many of these children would have no access to education and before enrolling, had never stepped foot in a classroom.

Many of our students have experienced extreme conflict, forced displacement, or do not know life outside of the camps. The majority of their **13** teachers are from the same community and have lived similar experiences. Action Syria funds their salaries to support their tireless efforts to provide a safe, supportive environment and the education needed for a brighter future.

Lebanon is facing economic crisis, with not enough spaces in schools for children, and leaving many unable to go to school as transportation fees and school materials (like stationery) are simply unaffordable. Child labour rates are the highest they have been since **2019** *[3]*. We believe they deserve more than this, which is why we continue to work with SAWA to address the barriers they face, providing transport to get them safely to and from school and materials so they can confidently study and learn.



**We are delighted to receive funding from the Educational Opportunity Foundation in support of this programme.**

# Kefaa's Story

**Kefaa**, age **10**, is one of the **200** children attending Action Syria's school for Syrian refugee children. Located in the Bekaa Valley, Lebanon, the school provides education for those who would otherwise have been forgotten by the system - many have never stepped foot in a classroom before joining. For Kefaa, this lack of schooling caused severe anxiety. She was extremely scared of strangers and refused to leave her parents' sides to go to school.

Her first week at the school was challenging. She spent it crying and refused to enter the classrooms with the other children. However, with the continuous support and care of her teacher, Ms. Souad, things soon turned around for Kefaa. She had individual psychosocial support sessions to begin, to help her overcome her fears and anxieties. Teaching children who have experienced traumatic events, from conflict to forced displacement, is something the teachers know how to deal with. With many employed from the community in which the children live, they know and understand the empathy and compassion needed, in addition to making a safe and supportive place for the children to learn and come to terms with their experiences.

We are delighted Kefaa is now a dedicated and happy student. She loves school and her favourite subject is English. Kefaa's journey would not have been possible without your support, thank you.

**Kefaa at school, Lebanon**

**44% of school-aged Syrian refugee children in Lebanon don't go to school [4].**

**Our school is changing that statistic.**



# Our Programmes

# Emergency Response

## Earthquake Response

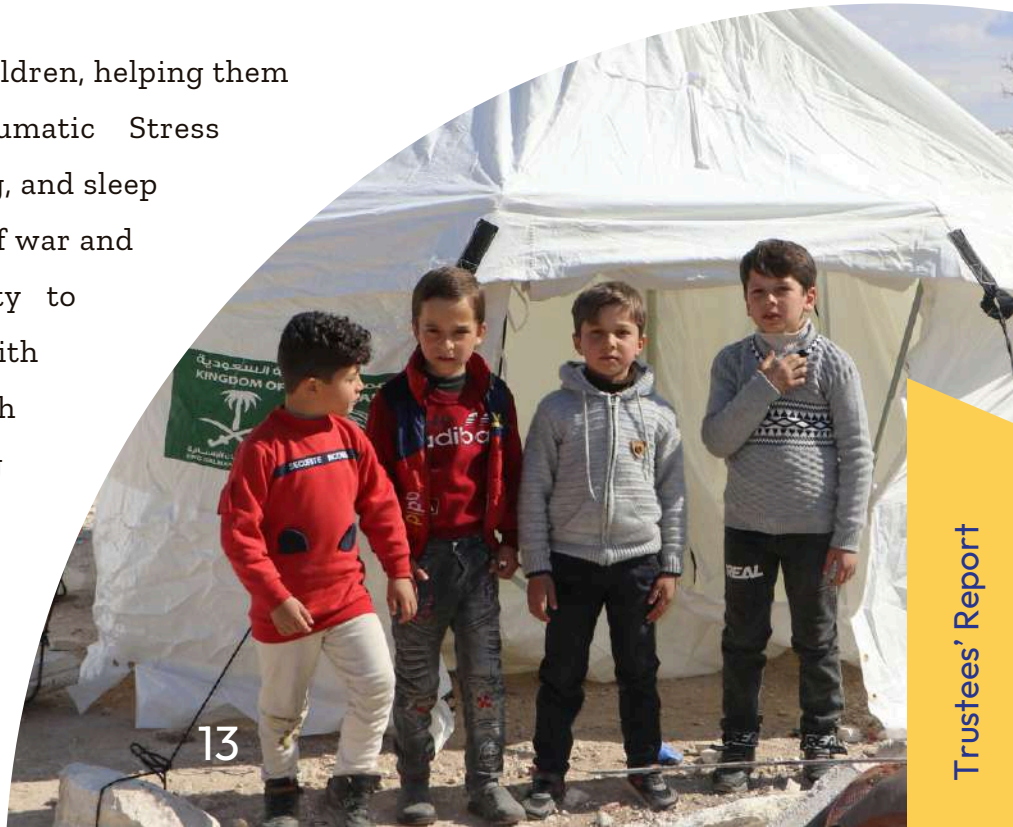
The February 2023 earthquakes left a trail of destruction in their wake, both mental and physical. Many were caught in the rubble, losing homes and loved ones; a recent report revealed more than one third of respondents lost a family member [5]. While the devastation has faded from the news, the emergency is not over. Aid is needed to help communities rebuild and address the "ticking time bomb" [6] of the psychological impact. Pages 13 - 17 outline our ongoing work to bring stability. Please refer to our 2023 Report for details of our immediate response [7].

## Psychological Support

### Turkey - SAMS

Studies show that following earthquakes, children risk developing significant psychological trauma [8]. The conflict and displacement many Syrian children have faced makes them even more vulnerable. To provide the psychological support they need, we have been working with our partner, SAMS. To process traumatic experiences, children require a safe space to express themselves, with the best form of processing being through play [8]. Accordingly, we have been ensuring they have access to professional support alongside providing psychosocial support kits, with colouring books, puzzles, and badminton sets.

This project reached 905 children, helping them deal with their Post-Traumatic Stress Disorder (PTSD), bedwetting, and sleep disorders. The experience of war and earthquakes has the ability to threaten children's future with debilitating mental health issues. That is why acting now is critical.



## Mariam's Story

Mariam, age 13, grew up in rural Damascus, Syria, but when her father died in 2019, she was forced to leave her home with her mother and 11 siblings. They moved to Turkey, where her mother remarried, leaving the children with a relative in Hatay, who went on to sexually harass them. When the earthquakes struck her home in early 2023, Mariam was left traumatised, unable to sleep, and regularly self-harming.

Not long after the earthquakes, her mother returned to the children, taking them to a care house in Hatay, Turkey. Here, Mariam was referred to our partner, SAMS, to receive mental health support and counselling from a psychologist, under our psychological support project. As a result, Mariam has improved her relationships with her friends and family, and developed strategies to help her cope with her anxiety, depression and anger. This support is just the first step towards a brighter future for Mariam, allowing her to approach life with renewed hope.

Mariam is one of millions of Syrian children whose lives are being turned upside down by conflict, displacement, and natural disaster. WHO estimates 20% of North-West Syria's population suffer from a mental health disorder *[9]*. We continue to do everything in our power to reach as many of them as we can. Thank you for making this possible.



Mariam,
Psychological support project

# Gender Based Violence & Protection Programme

## Syria - Maram

"Hardest to reach, most at risk." This is how a recent World Vision report described people living in Syria's widow camps *[10]*. Characterised by extreme violence - physical, verbal, and sexual - these camps in north-west Syria hold **tens of thousands** of widows and children from families torn apart by conflict.

In these camps, even before the earthquakes, **95%** of women felt depressed or hopeless *[10]*. Without the ability to move freely, they are unable to work to provide an income, often them leaving no choice but to resort to 'survival sex' to support them and their family. Daughters are forced into child marriage and sons recruited by armed groups. These systemic issues have been made all the more pressing, because following natural disasters, like the earthquakes, women and girls are disproportionately impacted, facing greater risk of violence *[11]*. This project aims to address that risk.

Working with our partner, **Maram Foundation**, we are providing child protection and Gender Based Violence (GBV) services within **12** widow camps in Idlib. The team of **16** - with salaries provided by Action Syria - have reached over **6,290** people with sessions on topics such as the importance of education, child labour, nutrition and rights, including referring cases for medical and mental health needs. This form of education is vital for supporting emancipation and a path to a future with more opportunities.



## Playgrounds

### Syria - PAC

Syrian children under the age of **13** have never known their country in peacetime. When we asked them what they wanted most, the children in north-west Syria told us they wanted somewhere to play, where they could be children - a luxury they have never had. Research shows children process traumatic experiences through play, leaving them vulnerable if they do not have the space to do this *[8]*. This is why we have been working with our partner, PAC, to build **two** playgrounds in Idlib and Aleppo (both affected by the earthquake and now home to many displaced by conflict), with swings, slides, trampolines and more, for children to play safely. With their extensive experience in child protection and mental health services, PAC are the perfect partner to implement this innovative project with.

## Doaa's Story

**"My friends and I do not have toys... I dream of swinging on swings."** Doaa is a **ten-year-old** girl living in one of the camps near our playground in Idlib. Before the playgrounds were built, she told us she and her friends would **"spend our time playing with stones and dirt."** With the arrival of the playgrounds she said **"Today, I am very happy because we can play with toys whenever we want."** The smile on her face speaks a million words.



Doaa,
Idlib playground

# Psychological Support & Physiotherapy Services

## Turkey - SAMS

The February 2023 earthquakes caused a significant increase in demand for mental health and psychological support services, as well as physical rehabilitation services. To address this need, we are helping to complete refurbishment works for SAMS' Mental Health & Psychosocial Support centre in Gaziantep, repairing out-of-service physiotherapy equipment, procuring additional furniture and equipment, and distributing hearing devices to people affected by the earthquakes.

Gaziantep hosts approximately **462,000** Syrian refugees under temporary protection, the number of which has increased dramatically following the earthquakes. This places an increased pressure on services, making this support paramount. This project commenced on **15 March 2024**, we look forward to reporting on the impact of this project in our next Annual Report.



## Fundraising

During the year, we raised a total of **£504,109**. In the same period, **£579,552** was spent on charitable activities. Positive fundraising is at the heart of our work, and was more vital than ever this year. While Syria continues to be forgotten by headlines, the needs of its communities grow. In the face of this, your support means everything to us.

You cycled from **Land's End** to **John O'Groats**, ran **marathons**, held **supper clubs**, gathered neighbours for **mulled wine** and **mince pies**, and simply donated. You also came to sing carols with us, light a candle, and remember Syria at our annual **carol service**. Thank you for continuing to join us by taking action. Each act of support is a chink of light and hope, which literally changes lives for the better.

Other highlights include our **comedy night** with the wonderful **Arts Canteen** at **Grand Junction**, an **art auction** with our friends **Cramer & Bell**, as well as welcoming our new **ambassadors**, **Ayman Alhussein**, **Iain Burnside**, **Anissa Helou**, **Lindsey Hilsum**, **Hector McCulloch**, and **Romilly Weeks**. These brilliant, inspiring people range from award-winning broadcasters and journalists, to filmmakers and fundraisers. Romilly even won **£7,950** for Action Syria on **The Weakest Link**!

We are extremely grateful in particular to the Edenbeg Trust, the Mordaunt Foundation and the CHK Foundation for their generous support over the last year.



Romilly Weeks, Winning £7,950 for Action Syria on The Weakest Link

# Fundraising Campaign Review

## Action Syria Carols (previously Singing For Syrians)

This year our Christmas Campaign centred on our magical carol concert at London's oldest surviving Church, **St Bartholomew the Great**. It felt extremely poignant to come together to support Syrian communities who have lived through so much in this historic setting. We were lucky enough to be joined by speakers including Peter Capaldi, David Dimbleby and Kholoud Helmi, as well as St Bartholomew's breath-taking choir. We ran our own **Match Funding Campaign**, which meant we were able to double **£25,000** worth of donations. This campaign surpassed its target, raising a total of **£59,903**. **Culture Mile Bid** and the **Asfari Foundation** generously provided sponsorship for the carol service.

## Commercial Partnerships

We were delighted to continue partnerships with the culinary powerhouses that are **Manteca**, **Smokestak**, **Lahmacun**, as well as a new partnership with **Atis**, who donated 10p from each delicious salad bowl sold for a week. We've been delighted to continue working with our long-term partner **Abel & Cole** on **MarmalAid**. A number of wonderful businesses have also supported us throughout the year, such as **Art for Charity Collective** and **Cramer and Bell**. If you run a commercial enterprise and would like to work together, please contact us (contact@actionsyria.org.uk).

Peter Capaldi, Reading at our Christmas Carols



## Earthquake Appeal

Following the first earthquake to hit the Turkish-Syrian border in **February 2023**, we were swift to launch an appeal to raise funds for life-saving services and medical equipment for those affected. One year on, the emergency is still far from over. **8.8 million** people were affected in Syria and **tens of thousands** displaced, many of whom had already experienced this due to conflict. In November alone, **40,000** people remain displaced. In February 2024 we launched a new appeal to provide ongoing support to affected communities. The appeal raised a total of **£6,212**.

## Action Syria Recipes

### (Previously Syrian Kitchen Club)

This year saw the relaunch of our monthly newsletter with **Middle-Eastern inspired recipes** from our Chef friends and a playlist to cook along to for a subscription price of your choosing. Highlights include **kibbeh summaqiyeh** (kibbeh in sumac sauce) from **Anissa Helou**, one of our wonderful new **ambassadors**, and **baklava cake** from Instagram sensation, **Laora** (**@bakedbylaora**).

## Action Syria Suppers

### (Previously Syrian Supper Club)

We started fundraising in 2012 with a series of **supper clubs** at our own kitchen table. To us, there is nothing better than people coming together over delicious dishes, celebrating Syria's culture, and doing something good. A huge thank you to everyone who has hosted, cooked and attended this year. We have exciting plans ahead for the coming year and look forward to reporting on them in our next Annual Report.






## Financial Review

**The results for the year are shown on page 29 and onwards.**

We generated income of **£504,109** and incurred expenditure of **£659,041**.

## Reserves Policy

Action Syria ended the year with **£226,406** in reserves, **£226,406** of which is unrestricted. Of this balance, a minimum of **£215,000** has been allocated at **31 March 2024** for projects within the next **12** months.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

## Plans for Future Periods

**2024** marks **ten** years of Action Syria's work. While we are proud of what we have achieved, raising over **£8 million** in that time, it is sobering to think that our work is still so desperately needed. Aid funding is being cut across the board by governments around the world even as the needs increase. On the **21st March** this year, the UN Deputy Relief Chief told the UN Security Council that "More people need humanitarian aid in Syria now than at any point in the crisis". As we look to the coming year and beyond, our promise is to keep working with our local Syrian partners to provide Syrian communities with medical care and education, every day, and when emergencies strike. We are here for as long as we are needed.

Our **three-year** strategy is underway, the **first** year included increasing resource and reviewing how we present ourselves to the world. This year, with a fresh brand to explain more clearly what we do, we will focus on strengthening our income base to be more sustainable and more efficient, while expanding our programmes and partnerships.

The last **ten** years has taught us that we are uniquely placed to deliver humanitarian aid funding quickly and safely to areas of greatest need in Syria's complex operating environment. We are proud that donors can give with confidence, knowing their funds will make a positive difference to thousands of Syrians each year. We look forward to working with our supporters and partners to make this happen.



## Structure, Governance & Management

Action Syria (operating name of The Hands Up Foundation) is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligible under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of: The Constitution, our latest Trustees' Annual Report and Statement of Accounts, Our Policies and are required to undertake Training on Safeguarding responsibilities for Trustees. Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Action Syria works with partner organizations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organizations go through Action Syria's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.

# Statement of Board of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the

preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages **2** to **25** of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the **Charities Act 2011** and the **Charities SORP** (**FRS 102**)*.

This report was approved and authorized for issue by the Board of Trustees on **13 August 2024** and signed on its behalf by:



George Butler, Chair of Trustees

*Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

# Independent Examiner's Report to the Board of Trustees of Action Syria Charitable Incorporated Organisation (CIO)

I report to the trustees on my examination of the accounts of Action Syria (charity number **1156491**) for the year ended **31 March 2024** set out on pages **30** **to** **43**.

## Respective Responsibilities of Trustees and Examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the **Charities Act 2011** (the Charities Act). The CIO's trustees consider that an audit is not required for this year under **section 144** of the Charities Act and that an independent examination is needed.

## It is My Responsibility to:

- Examine the accounts under **section 145** of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under **section 145(5)(b)** of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

## Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's Statement

Since the CIO's gross income exceeded **£250,000** your examiner must be a member of a body listed in **section 145** of the **2011 Act**. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- Accounting records were not kept in respect of the CIO as required by **section 130** of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (**Accounts and Reports) Regulations 2008** 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.

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**

For and on behalf of **Dux Advisory Limited**

4 Claridge Court

Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

**Date:** 13 September 2024

# Financial Statements



# Statement of Financial Activities

For the year ended 31 March 2024

| | Notes | Unrestricted Funds Year ended 31 Mar 2024 £ | Restricted Funds Year ended 31 Mar 2024 £ | Total Funds Year ended 31 Mar 2024 £ | *Total Funds Year ended 31 Mar 2023 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations & legacies | 2 | **289,858** | **127,583** | **417,441** | *681,820* |
| Other trading activities | 3 | **80,501** | **5,523** | **86,024** | *39,683* |
| Investments* | | **644** | **-** | **644** | *68* |
| **Total income** | | **371,003** | **133,106** | **504,109** | *721,571* |
| **Expenditure on:** | | | | | |
| Raising funds | 4 & 5 | **79,489** | **-** | **79,489** | *124,009* |
| Charitable activities | 4 & 6 | **259,715** | **319,837** | **579,552** | *616,880* |
| **Total expenditure** | | **339,204** | **319,837** | **659,041** | *740,889* |
| **Net income/(expenditure)** | | **31,799** | **(186,731)** | **(154,932)** | *(19,318)* |
| Transfer between funds | 12 | **-** | **-** | **-** | *-* |
| **Net movement in funds** | | **31,799** | **(186,731)** | **(154,932)** | *(19,318)* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | 12 & 13 | **194,607** | **186,731** | **381,338** | *400,656* |
| Total funds carried forward | 12 & 13 | **226,406** | **-** | **226,406** | *381,338* |

*All income from investments was unrestricted as to use in the current and prior year.

*The notes on pages 33 to 43 form part of the financial statements.*

# Balance Sheet

As at 31 March 2024

| | Notes | £ | Total funds 31 Mar 2024 £ | £ | Total funds 31 Mar 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets:** | | | | | |
| Tangible fixed assets | 8 | | **205** | | 394 |
| **Current assets:** | | | | | |
| Debtors | 9 | **15,072** | | 5,315 | |
| Cash at bank and in hand | | **298,928** | | 533,863 | |
| | | **314,000** | | 539,178 | |
| **Creditors:** amounts falling due within one year | 10 | **(87,799)** | | (158,234) | |
| **Net current assets** | | | **226,201** | | 380,944 |
| **Net assets** | | | **226,406** | | 381,338 |
| **Funds of the charity** | | | | | |
| Restricted funds | 12 & 13 | | - | | 186,731 |
| Unrestricted funds: | | | | | |
| General funds | 12 & 13 | **226,406** | | 194,607 | |
| | | | **226,406** | | 194,607 |
| **Total funds of the charity** | | | **226,406** | | 381,338 |

*The notes on pages 33 to 43 form part of the financial statements.*

The financial statements were approved and authorised for issue by the Board of Trustees on 13 August 2024 and signed on their behalf by:

George Butler

**Chair of Trustees**

# Statement of cash flows

For the year ended 31 March 2024

| | | **Year ended 31 Mar 2024** | | *Year ended 31 Mar 2023* |
|---|---|---|---|---|
| | **£** | **£** | £ | £ |
| **Cash flows from operating activities:** | | | | |
| Net income/(expenditure) for period (as per SOFA) | | **(154,932)** | | *(19,318)* |
| Adjustments for: | | | | |
| Interest received | **(644)** | | *(68)* | |
| Depreciation | **189** | | 562 | |
| (Increase)/decrease in prepayments | **(412)** | | 730 | |
| (Increase)/decrease in rent deposit & other debtors | **1,405** | | *(274)* | |
| (Increase)/decrease in accrued income | **(10,750)** | | - | |
| Increase/(decrease) in trade creditors | **(1,199)** | | *(658)* | |
| Increase/(decrease) in grants payable to organisations | **(69,899)** | | *1,991* | |
| Increase/(decrease) in accruals | **267** | | 297 | |
| Increase/(decrease) in salary control accounts | **396** | | *(2,832)* | |
| | | **(80,647)** | | *(252)* |
| **Net cash used in operating activities** | | **(235,579)** | | *(19,570)* |
| **Cash flows from investing activities:** | | | | |
| Interest received | **644** | | *68* | |
| Purchase of fixed assets | **-** | | *(520)* | |
| **Net cash used in investing activities** | | **644** | | *(452)* |
| **Net cash used in financing activities** | | **-** | | *-* |
| **Change in cash and cash equivalents in period** | | **(234,935)** | | *(20,022)* |
| **Cash and cash equivalents at the beginning of the period** | | **533,863** | | *553,885* |
| **Cash and cash equivalents at the end of the period** | | **298,928** | | *533,863* |

Cash and cash equivalents:

| | **Year ended 31 Mar 2024** | *Year ended 31 Mar 2023* |
|---|---|---|
| | **£** | £ |
| Cash in hand | **298,928** | *533,863* |
| | **298,928** | *533,863* |

*The notes on pages 33 to 43 form part of the financial statements.*

# Notes to the Financial Statements

## 1. Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Account and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved early adoption of the 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) for accounting periods beginning on or after 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn. The financial statements are prepared in accordance with the Charities Act 2011.

The effect of any event relating to the year ended 31 March 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing economic environment has had no material impact on this assessment.

### Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is The Rich Mix Centre, 35-47 Bethnal Green Road, London, E1 6LA.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

| | |
|---|---|
| Computer equipment | 3 years |

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in 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 adjustment in the next financial year.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

### Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

## 2. Income from donations and legacies

| | Unrestricted Funds Year ended 31 Mar 2024 £ | Restricted Funds Year ended 31 Mar 2024 £ | Total Funds Year ended 31 Mar 2024 £ |
|---|---|---|---|
| Donations | **219,464** | **55,083** | **274,547** |
| Grants | **70,394** | **72,500** | **142,894** |
| | **289,858** | **127,583** | **417,441** |

| | *Unrestricted Funds Year ended 31 Mar 2023 £* | *Restricted Funds Year ended 31 Mar 2023 £* | *Total Funds Year ended 31 Mar 2023 £* |
|---|---|---|---|
| Donations | *191,109* | *252,758* | *443,867* |
| Grants | *46,494* | *191,459* | *237,953* |
| | *237,603* | *444,217* | *681,820* |

## 3. Income from other trading activities

| | Unrestricted Funds Year ended 31 Mar 2024 £ | Restricted Funds Year ended 31 Mar 2024 £ | Total Funds Year ended 31 Mar 2024 £ |
|---|---|---|---|
| Fundraising events | **80,501** | **5,523** | **86,024** |
| | **80,501** | **5,523** | **86,024** |

| | *Unrestricted Funds Year ended 31 Mar 2023 £* | *Restricted Funds Year ended 31 Mar 2023 £* | *Total Funds Year ended 31 Mar 2023 £* |
|---|---|---|---|
| Fundraising events | *36,179* | *3,504* | *39,683* |
| | *36,179* | *3,504* | *39,683* |

## 4. Total expenditure

| | Grants to partners Year ended 31 Mar 2024 £ | Other direct costs Year ended 31 Mar 2024 £ | Direct staff costs Year ended 31 Mar 2024 £ | Support costs Year ended 31 Mar 2024 £ | Total costs Year ended 31 Mar 2024 £ |
|---|---|---|---|---|---|
| Raising funds | - | 28,048 | 39,166 | 12,275 | 79,489 |
| Charitable activities | 431,928 | 5,931 | 52,195 | 89,498 | 579,552 |
| | 431,928 | 33,979 | 91,361 | 101,773 | 659,041 |

| | *Grants to partners Year ended 31 Mar 2023 £* | *Other direct costs Year ended 31 Mar 2023 £* | *Direct staff costs Year ended 31 Mar 2023 £* | *Support costs Year ended 31 Mar 2023 £* | *Total costs Year ended 31 Mar 2023 £* |
|---|---|---|---|---|---|
| Raising funds | - | *42,504* | *67,990* | *13,515* | *124,009* |
| Charitable activities | *452,095* | *44,473* | *53,081* | *67,231* | *616,880* |
| | *452,095* | *86,977* | *121,071* | *80,746* | *740,889* |

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

| | Total costs Year ended 31 Mar 2024 £ | *Total costs Year ended 31 Mar 2023 £* |
|---|---|---|
| Indirect staff costs | 34,351 | *21,341* |
| Premises | 15,383 | *13,944* |
| Administrative costs | 47,666 | *41,681* |
| Governance costs | 4,373 | *3,780* |
| | 101,773 | *80,746* |

Governance costs consists of the following:

| | **Total costs Year ended 31 Mar 2024 £** | *Total costs Year ended 31 Mar 2023 £* |
|---|---|---|
| Independent examination | **2,580** | *2,457* |
| Insurance | **1,793** | *1,323* |
| | **4,373** | *3,780* |

## 5. Expenditure on raising funds

| | **Unrestricted Funds Year ended 31 Mar 2024 £** | **Restricted Funds Year ended 31 Mar 2024 £** | **Total Funds Year ended 31 Mar 2024 £** |
|---|---|---|---|
| Other direct costs | **28,048** | **-** | **28,048** |
| Staff costs | **39,166** | **-** | **39,166** |
| Support costs | **12,275** | **-** | **12,275** |
| | **79,489** | **-** | **79,489** |

| | *Unrestricted Funds Year ended 31 Mar 2023 £* | *Restricted Funds Year ended 31 Mar 2023 £* | *Total Funds Year ended 31 Mar 2023 £* |
|---|---|---|---|
| Other direct costs | *42,158* | *346* | *42,504* |
| Staff costs | *67,990* | *-* | *67,990* |
| Support costs | *13,515* | *-* | *13,515* |
| | *123,663* | *346* | *124,009* |

## 6. Expenditure on charitable activities

| | Unrestricted Funds Year ended 31 Mar 2024 £ | Restricted Funds Year ended 31 Mar 2024 £ | Total Funds Year ended 31 Mar 2024 £ |
|---|---|---|---|
| Grants to organisations | **116,625** | **315,303** | **431,928** |
| Other direct costs | **4,851** | **1,080** | **5,931** |
| Staff costs | **52,195** | **-** | **52,195** |
| Support costs | **86,044** | **3,454** | **89,498** |
| | **259,715** | **319,837** | **579,552** |

| | *Unrestricted Funds Year ended 31 Mar 2023 £* | *Restricted Funds Year ended 31 Mar 2023 £* | *Total Funds Year ended 31 Mar 2023 £* |
|---|---|---|---|
| Grants to organisations | *158,261* | *293,834* | *452,095* |
| Other direct costs | *782* | *43,691* | *44,473* |
| Staff costs | *32,916* | *20,165* | *53,081* |
| Support costs | *28,158* | *39,073* | *67,231* |
| | *220,117* | *396,763* | *616,880* |

## 7. Staff numbers and costs

| | **Total costs Year ended 31 Mar 2024 £** | *Total costs Year ended 31 Mar 2023 £* |
|---|---|---|
| Gross salaries | **117,092** | *131,389* |
| Employer's NIC | **5,510** | *7,051* |
| Employer's pension | **3,110** | *3,972* |
| | **125,712** | *142,412* |

The average headcount during the year was 4 persons (2023: 5 persons).

No employee received employee benefits of more than £60,000 (2023: NIL).

The total remuneration paid to key management personnel during the year was £60,080 (2023: £61,904).

## 8. Tangible fixed assets

| | Computer equipment | Total |
|---|---|---|
| | £ | £ |
| **Cost** | | |
| At 1 April 2023 | **1,780** | **1,780** |
| At 31 March 2024 | **1,780** | **1,780** |
| **Depreciation** | | |
| At 1 April 2023 | **1,386** | **1,386** |
| Charge for year | **189** | **189** |
| At 31 March 2024 | **1,575** | **1,575** |
| **Net book value** | | |
| At 1 April 2023 | **394** | **394** |
| At 31 March 2024 | **205** | **205** |

## 9. Debtors

| | Total Year ended 31 Mar 2024 | *Total Year ended 31 Mar 2023* |
|---|---|---|
| | £ | *£* |
| Prepayments | **2,641** | *2,229* |
| Rent deposit and other debtors | **1,681** | *3,086* |
| Accrued income | **10,750** | *-* |
| | **15,072** | *5,315* |

## 10. Creditors – amounts falling due within one year

| | Total Year ended 31 Mar 2024 | *Total Year ended 31 Mar 2023* |
|---|---|---|
| | £ | *£* |
| Trade creditors | **2,272** | *3,471* |
| Grants payable to organisations | **80,197** | *150,096* |
| Accruals | **4,530** | *4,263* |
| Pension control account | **800** | *404* |
| | **87,799** | *158,234* |

## 11. Grants payable

| | **Total funds Year ended 31 Mar 2024 £** | **Total funds Year ended 31 Mar 2024 £** | *Total funds Year ended 31 Mar 2023 £* | *Total funds Year ended 31 Mar 2023 £* |
|---|---|---|---|---|
| **Brought forward on 1 April 2023** | | **150,096** | | *148,105* |
| Grants awarded in period | **431,928** | | *452,095* | |
| Net grants awarded | | **431,928** | | *452,095* |
| Paid in year | | **(501,376)** | | *(468,978)* |
| Exchange movement on non-GBP grants | | **(451)** | | *18,874* |
| **Carried forward on 31 March 2024** | | **80,197** | | *150,096* |

Grants payable are due within the following time frames:

| | **Total funds Year ended 31 Mar 2024 £** | *Total funds Year ended 31 Mar 2023 £* |
|---|---|---|
| Payable in less than one year | **80,197** | *150,096* |
| | **80,197** | *150,096* |

## 12. Analysis of charity funds

| | Balance brought forward Year ended 31 Mar 2024 £ | Income for the period Year ended 31 Mar 2024 £ | Expenditure in the period Year ended 31 Mar 2024 £ | Transfer between funds Year ended 31 Mar 2024 £ | Balance carried forward Year ended 31 Mar 2024 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | **194,607** | **371,003** | **(339,204)** | **-** | **226,406** |
| **Restricted funds** | | | | | |
| Earthquake appeal | **129,731** | **53,451** | **(183,182)** | **-** | **-** |
| Prism the Gift Fund | **57,000** | **-** | **(57,000)** | **-** | **-** |
| Prosthetics | **-** | **12,325** | **(12,325)** | **-** | **-** |
| SAMS | **-** | **29,830** | **(29,830)** | **-** | **-** |
| SAWA | **-** | **37,500** | **(37,500)** | **-** | **-** |
| **Restricted funds** | **186,731** | **133,106** | **(319,837)** | **-** | **-** |
| **Total funds** | **381,338** | **504,109** | **(659,041)** | **-** | **226,406** |

### Earthquake appeal

These are funds raised to support the work responding to the earthquake in February 2023.

### Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border. The trustees agreed to support this work with £20,034 of unrestricted funds in the year.

### SAMS

These funds were received to support a grant committed in the prior year and so were offset against the original unrestricted commitment.

### SAWA

These funds were received to support our work with SAWA.

## 12. Analysis of charity funds (continued)

| | *Balance brought forward Year ended 31 Mar 2023* £ | *Income for the period Year ended 31 Mar 2023* £ | *Expenditure in the period Year ended 31 Mar 2023* £ | *Transfer between funds Year ended 31 Mar 2023* £ | *Balance carried forward Year ended 31 Mar 2023* £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | 270,963 | 273,850 | (343,780) | (6,426) | 194,607 |
| **Restricted funds** | | | | | |
| Asfari digital grant | 346 | - | (346) | - | - |
| Earthquake appeal | - | 371,905 | (242,174) | - | 129,731 |
| Edenbeg grant | 20,000 | - | (20,000) | - | - |
| Prism the Gift Fund | 57,000 | - | - | - | 57,000 |
| Polar Capital | 10,478 | - | (10,478) | - | - |
| Prosthetics | 41,869 | 34,708 | (96,611) | 20,034 | - |
| SAMS | - | 13,608 | - | (13,608) | - |
| SAWA | - | 27,500 | (27,500) | - | - |
| **Restricted funds** | 129,693 | 447,721 | (397,109) | 6,426 | 186,731 |
| **Total funds** | 400,656 | 721,571 | (740,889) | - | 381,338 |

### Asfari digital grant

This grant was provide by the Asfari Foundation to support digital growth within the charity.

### Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign and contribute to core costs.

### Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support work with a partner.

### Polar Capital

This donation was provided to support the organisational capacity of Hands Up.

## 13. Analysis of net assets

| | *Unrestricted Funds Year ended 31 Mar 2023 £* | *Restricted Funds Year ended 31 Mar 2023 £* | *Total Funds Year ended 31 Mar 2023 £* |
|---|---|---|---|
| Fixed assets | *394* | *-* | *394* |
| Current assets | *352,447* | *186,731* | *539,178* |
| Current liabilities | *(158,234)* | *-* | *(158,234)* |
| | *194,607* | *186,731* | *381,338* |

| | **Unrestricted Funds Year ended 31 Mar 2024 £** | **Restricted Funds Year ended 31 Mar 2024 £** | **Total Funds Year ended 31 Mar 2024 £** |
|---|---|---|---|
| Fixed assets | **205** | **-** | **205** |
| Current assets | **314,000** | **-** | **314,000** |
| Current liabilities | **(87,799)** | **-** | **(87,799)** |
| | **226,406** | **-** | **226,406** |

## 14. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £NIL). One member of the Board of Trustees received £500 reimbursement of travel and subsistence expenses during the year (2023: £NIL).

## 15. Related party transactions

During the year, there were no related party transactions (2023: £NIL).

## 16. Other financial commitments

At 31 March 2024, the Charity had future minimum lease payments under non-cancellable operating leases as set out below:

| | **Land and buildings Year ended 31 Mar 2024 £** | *Land and buildings Year ended 31 Mar 2023 £* |
|---|---|---|
| Due within one year | **8,084** | *-* |
| Due within two to five years | **12,103** | *-* |
| | **20,187** | *-* |

# FURTHER READING

[1] ‘Half of Syria's population faces hunger as conflict passes 12-year milestone and earthquakes deepen economic woes‘ [Available here].
[2] ‘Unprecedented number of Syrians in need of aid after 13 years of war‘ [Available here].
[3] ‘The Vulnerability Assessment of Syrian Refugees in Lebanon (VASyR) 2023' [Available here].
[4] ‘Lebanon, Education‘ [Available here].
[5] ‘psychological aftershocks of the Türkiye earthquakes: why mental health and psychosocial support are so desperately needed‘ [Available here].
[6] ‘Nine years of war and internal conflicts in Syria: a call for physical rehabilitation services‘ [Available here].
[7] ‘Trustees’ Annual Report & Financial Statements For the year ending March 2023‘ [Available here].
[8] ‘The psychological impact of the Turkey-Syria earthquake on children: addressing the need for ongoing mental health support and global humanitarian response‘ [Available here].
[9] ‘Earthquakes in Türkiye and Syria – how WHO continues to address health needs one year on‘ [Available here].
[10] ‘The Women and Children of Syria’s Widow Camps: Hardest to reach, most at risk’ [Available here].
[11] ‘Violence against women and girls’ [Available here].



Action Syria

*Action Syria is the operating name of the Hands Up Foundation, Charity no. 1156491*

**THE HANDS UP FOUNDATION**

England & Wales - Charity number 1156491

# Accounts

# Trustees' Annual Report & Financial Statements

*For the year ending March 2023*



Charity no. 1156491

HANDS UP FOUNDATION

Over the past year **Hands Up** has helped over **38,400 Syrians**.

**We've empowered 3 local organisations to continue their work by funding:**

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- Emergency aid for over **4,600** earthquake survivors
- Over **45,000** medical consultations
- Education for **280** children
- Salaries for **22** medical & **22** education staff
- **50** prosthetics for people with upper limb difference

*Overall, 55% of those supported were women & girls, and 44% were children.*

HANDS UP FOUNDATION



# LEGAL & ADMINISTRATIVE INFORMATION

### Trustees

George Butler (Chair)
Joe Roberts (Vice Chair, Treasurer)
Johnnie Barnett
Louisa Leeper
Jack Coleman
Nick Haslam
Thierry Heathcoat Amory

### Registered office

Clerkenwell Workshops, Unit 205
27-31 Clerkenwell Close
London
EC1R 0AT

### Charity number 1156491

### Independent Examiners

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

### Bankers

Barclays Bank plc
2 Churchill Place
Canary Wharf
London
E14 5RB

### Company number CE001199

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# A LETTER FROM OUR BOARD CHAIR

31 July 2023

Dear All,

On 11th February, five days after the earthquake struck southern Turkey and northern Syria, I stood on the street in Antakya. In front of me were the remains of the Buket Apartment building, 32 flats over 8 floors. On 6th February at 4am, as the families inside slept, it collapsed in the first ground-shaking minute. If that wasn't sad enough, sitting on the street opposite were relatives of the missing, wrapped in blankets, waiting. Some are still waiting for loved ones to be found.

The world's media reported widely from the area, but there was no sensationalism in the headlines, no hyperbole or misinformation - it was, as we heard and saw, desperate.

The news from Syria was notable by its absence. It was days before news teams arrived and even longer before aid was allowed in. Perhaps more so than anywhere else, Syria has felt the squeeze of Covid, Ukraine and economic downturn, but that week at Hands Up we found ourselves scrambling to help our partners in the area. It was chaos, many had fled, others were homeless - again. In the meantime, we were receiving thousands of donations which matched the desperation portrayed in the news. We, or I should say, You, raised over £370,000 in 2 months.

The first donations were sent as quickly as possible, for critical medical supplies, equipment and nutritional supplies. A total of £413k has now been committed, and to June 14,400 people supported. It became clear very quickly that the earthquake response would go on long after the headlines. The feeling was bittersweet, the funds have been spread far and wide to give people support, but Syria, which we have been helping for 10 years, was

remembered only for a few days and again, for the wrong reasons. At the same time, work continued with all our long-standing projects: in schools, in clinics and with prosthetics.

As I was drawing on that street in Antakya, while people waited for their loved ones, a young man approached and looked over my shoulder. He pointed out his mother, grandmother and father in the drawing, huddled round a fire and said something that totally caught me out. "Will you send me a copy?" I was surprised, why would anyone want a copy of this scene? "So that we can remember" he said.

And that is what we are trying to do; remember. We cannot forget about Syria yet.

Yours,

George Butler.

George Butler, Chair of Trustees



# TRUSTEES' REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## OBJECTIVES & ACTIVITIES

The Hands Up Foundation (Hands Up) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. Hands Up is a small and innovative charity that funds health and education programmes in Syria and neighbouring countries. Our aim is to make a positive difference to Syrians in need. We work directly with local organisations who know the needs and context of their local communities better than anyone. Our work is simple, positive and transparent.





# MISSION & VISION

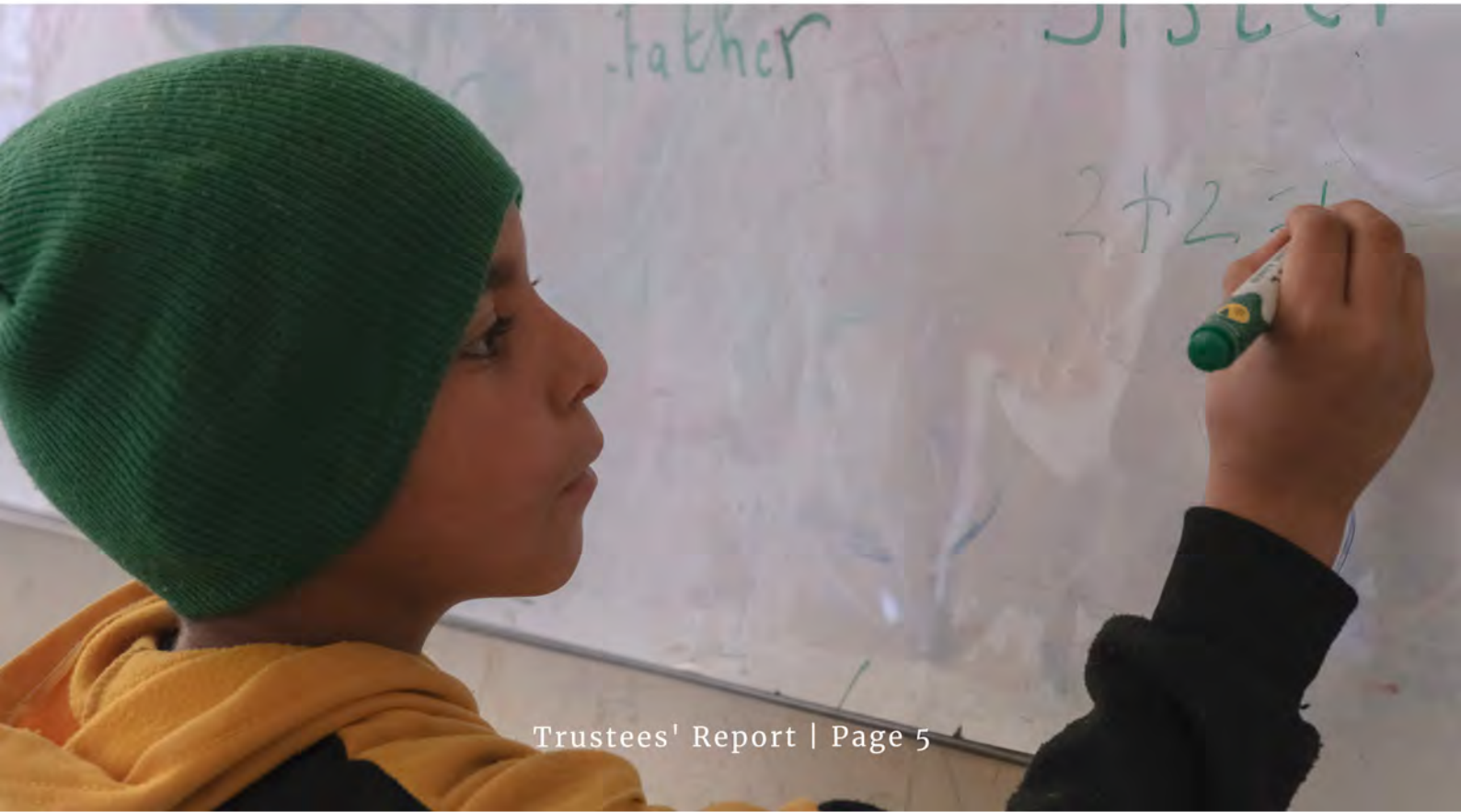
We believe in giving Syrians a hand up, not a hand out, and in the dignity gained by empowering local Syrian communities. We put our confidence in Syrian expertise to run local projects, nimbly delivering aid to wherever it is needed most. Working with local partners, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

We believe in a positive, creative approach to raising funds and awareness, with Syrian stories as the focus. We act as a trusted conduit in a volatile part of the world between donors and programmes that would, otherwise, never meet.

# PROJECTS

Our greatest achievement is the support we provide to Syrian communities. During the year, we enabled:

- Over **45,000** medical consultations providing basic medical care and emergency treatment, **58%** for women and girls and **40%** for children.
- Education for over **280** children.
- Salaries for **22** medical and non-medical staff.
- Salaries for **22** teachers and administrative staff.
- Prosthetics for **50** people.
- Life-saving medical and nutritional services for over **3,500** earthquake survivors
- Cash assistance for **280** earthquake affected families



# INTRODUCTION

This year has presented significant challenges. Following the 7.8 magnitude earthquake which hit the Turkish-Syrian border on 6th February, Hands Up has provided life-saving medical services and aid to some of the hardest hit Syrian communities on both sides of the border. In addition, we have continued to support our long-term partners, the Syrian American Medical Society (SAMS), SAWA for Development & Aod (SAWA) and Physicians Across Continents (PAC) to deliver key health and education projects.

The complexities of delivering aid in this part of the world have been exacerbated by the earthquakes, but with the expertise and experience of our partners, we have been able to channel aid to where it is most needed. Despite the challenges, our commitment to the communities we serve, and our donors, remains constant.

We work with our partners to ensure our funds are being channelled to areas of greatest need, as well as regularly reviewing our practices to ensure funding is being used as efficiently as possible and in line with Hands Up's objectives, as per the Charity Commission's guidance on public benefit. Provided funds allow us to do so, we will consider providing funding to other organisations should they align with our objectives.






# PRIMARY HEALTH CLINIC & MOBILE CLINIC

*SYRIA - SAMS*

Syria is now in its 12th year of socio-economic crisis, with more than 15.3 million in need of humanitarian assistance*. Over the last year, the already fragile health system has faced a cholera outbreak, February's earthquakes, and the continued strain of COVID-19. In the face of such circumstances, The Ali Bajliyah Primary Health Clinic (PHC) has continued to serve a community of around 50,000, in Tell Abiad and Ein Issa, providing basic medical care, midwifery, and emergency services. It is the only clinic of its kind in the area.

While we are relieved to report that the PHC was not directly affected by the earthquakes, and staff are safe, many of their homes were seriously damaged. The earthquake also led to delays in the arrival of the Mobile Clinic, but we are delighted that it's activities commenced in March, providing hard to reach communities with the healthcare they need. We look forward to sharing the outcomes in our next Report. We are so proud to be able to provide Syrian communities with free of charge health-care, the demands for which have only increased following the return of over 40,000 Syrians who had been living in Turkey, displaced by the earthquake**.

*https://reliefweb.int/report/syrian-arab-republic/syrian-arab-republic-2023-humanitarian-needs-overview-december-2022-enar

**https://www.reuters.com/world/middle-east/around-40000-syrians-return-turkey-after-quake-2023-02-28/



## MOHAMMED'S STORY

Before his Father took him to the Ali Bajliyah Center, 15-year old Mohammed frequently experienced the feeling of suffocation. Living in Al-Zanbaq village, Mohammed has limited access to healthcare, making the Center a lifeline for him and his community. Once under the care of SAMS' doctors, he was diagnosed with "untreated acute asthma", which can be life-threatening. If not treated properly, it can lead to respiratory failure. Thanks to SAMS' doctors, Mohammed now has the appropriate medication and will be making regular visits to the centre for monitoring.

The child's father said, "My biggest concern was knowing my son's illness and how to treat it. Thanks to God, we now know the illness and its treatment."

While we dream of a world in which access to good healthcare is a given, this is not yet the reality. This is why we are grateful to be able to continue supporting the PHC and its doctors, helping people like Mohammed live a fulfilling, healthy life.



# EDUCATION

*LEBANON - SAWA*

Working with our partner, SAWA, we support an education centre in Lebanon's Bekaa Valley, which provides education for 280 Syrian refugee children from the surrounding camps.

Lebanon is currently in the fourth year of socioeconomic crisis. Practically undocumented by the headlines, earlier in 2023, this resulted in the closure of many public schools. Without this centre, many of these children would have no access to education at all.

We provide salaries for teachers, the majority of whom are from the same community as their students, and who have lived similar experiences. Many of these children have experienced extreme conflict, forced displacement, or alternatively, do not know life outside of the camps. The staff understand this and work tirelessly to provide a safe and supportive environment, encouraging their students and providing them with the education needed for a brighter future.

We were delighted to receive funding from the British & Foreign School Society in support of this programme.

# SHADY'S STORY

Shady is a 12-year-old student at SAWA's education centre. Before joining, he had been out of school for two years, a common occurrence in Bekaa's refugee community. On joining, he struggled to learn at the same pace as his friends. He found it hard to listen to instructions, maintain focus, and was a slow reader and writer. To help him, his teachers worked with him one-to-one and sat with him during break time. Despite all these efforts, they still weren't able to help Shady to reach his classmates' level.

While Shady would have been easy to overlook as a non-academic child, this would have been against everything Hands Up and SAWA stand for. With the involvement of the Inclusion Officer, a specialist in learning difficulties, SAWA were able to place Shady's difficulty linking sounds and syllables in different words, incorrect reading and spelling as symptoms of dyslexia. With this new diagnosis, SAWA developed a tailored plan to support Shady's learning. Teachers set up one-to-one sessions, using new techniques and visual learning strategies that helped him link information in picture form, which as a visual learner he finds much easier.

Thanks to this support, Shady is now more confident and motivated to learn. It is because of the teachers dedication to each and every student that Shady's education has progressed so far.





# PROSTHETICS

*SYRIAN/TURKISH BORDER - KOALAA PARTNERSHIP*

We are delighted to report that this year we expanded our prosthetics project with partners, PAC, and UK-based Koalaa, delivering 50 affordable, comfortable, functional prosthetics to people with upper limb difference.

This innovative project is designed to transform the provision of prosthetics,, providing individuals with a tool for greater independence, dignity, the ability to write, or even ride a bike; their Koalaa prosthetic.

Following delays caused by the earthquakes, the next 50 prosthetics will be delivered in the coming months, with results informing the feasibility of expanding the programme. We want to make Koalaa prosthetics an alternative, sustainable solution for as many people as possible in Syria.

We are grateful to have received funding from the Golden Bottle Trust and Changing Ideas for the delivery of this innovative project.

# HASSAN'S STORY

Hassan was at his local mosque in Tel Rifaat, Syria, when he was wounded by a gunshot. With this shot, he lost his arm, and life as he knew it. He felt he lost his dignity and his friends, as he became too embarrassed to play with other children. He said "I can't go to school anymore; I can't even hold a pen."

Hassan was transferred to our prosthetics programme by PAC's mobile team and with the efforts of Dr. Ali Sarhan and PAC's medical staff, he was fitted with a Koalaa prosthetic. The medical team said "Our reward was Hassan's laugh and his hope that he would get used to the prosthesis and start a new chapter of his life."

Hassan's story is not rare. Pre-earthquake, there were an estimated 86,000 people in Syria with amputations caused by the conflict*. Following the destruction of the earthquakes, this number is expected to have grown significantly**. We are committed to providing more people like Hassan with the tools for a more independent, fulfilling life. We are excited to see the next stage of this project develop and look forward to delivering our findings in our next Annual Report.

*https://www.reuters.com/article/syria-crisis-prosthetics-idINKBN26K2HL
**https://www.aljazeera.com/news/2023/3/6/syrias-quake-victims-suffer-debilitating-crush-syndrome





# EARTHQUAKE RESPONSE

*SAMS, PAC & SAWA*

The 7.8 magnitude earthquake which struck Southern Turkey and Northern Syria on 6 February, and the 10,000 aftershocks* which followed, claimed over 55,000 lives and left almost 110,000 injured**. They left a trail of destruction and physical and psychological wounds in a society which, in Syria, has already been devastated by over 12 years of conflict. Responding to a disaster of this scale is not straightforward, particularly in what was already a complex operating environment, but with the expertise and experience of our partners, it is possible.

We worked quickly to establish what was needed most in the hardest-to-reach areas and channelled over £200k to partners (over £400k has now been committed). This was used to provide critical medical equipment and supplies, health services and nutritional support.

One of our greatest achievements was launching a Baby Milk Substitute programme with our partner PAC, which provided 3,048 cartons of baby milk for orphans or mothers unable to breastfeed. This unlocked funding from UNICEF, scaling up the programme to reach over 5,000 infants.

**https://www.reuters.com/graphics/TURKEY-QUAKE/AFTERSHOCKS/dwpkdzklevm/*

***https://www.actionaid.org.uk/our-work/emergencies-disasters-humanitarian-response/turkey-syria-earthquake-2023*

# VITAL NUTRITION & MEDICAL SUPPLIES

*NORTH-WEST SYRIA - PAC*

In the emergency phase of the earthquake response, working with our partner PAC, we delivered 3,048 cartons of Baby Milk Substitutes (BMS) for orphans and mothers unable to breastfeed. The provision of this nutrition not only gave these babies a fighting chance at life, but also helped prevent the spread of cholera. When random distribution of BMS occurs, improper preparation can lead to the spread of this life-threatening disease. To mitigate this risk, this programme included controlled distribution, outreach and co-ordination with external health clusters and authorities to raise awareness.

Alongside the provision of BMS, this response reached 2,745 people by providing orthopaedic consumables, such as surgeons drills, saving lives of those facing injuries in the aftermath of the earthquakes.

# POST-TRAUMATIC CARE

*NORTH-WEST SYRIA - SAMS*

The earthquakes left 110,000 people injured*. One of the greatest priorities was treating people who had suffered a severe loss of fluids or blood, with crush injuries, which cause acute renal failure. This serious complication is treated with dialysis. Hands Up provided over 4,600 dialysis kits to SAMS, for 195 patients.

*https://www.actionaid.org.uk/our-work/emergencies-disasters-humanitarian-response/turkey-syria-earthquake-2023



# CASH ASSISTANCE

*NORTH-WEST SYRIA - SAWA*

We have always believed in giving Syrians a hand up, not a hand out, and in the dignity gained by empowering communities. Cash assistance is proven as an effective strategy in disaster response*. This intervention provided 280 families in Idlib governorate with $150, giving them the flexibility to address their most pressing needs. The funds from this programme were used for repairing damage to homes, covering rent, food, and medical care. The funds from this programme were used for repairing damage to homes, covering rent, food, and medical care.

*https://www.unhcr.org/cash-based-interventions





# FUNDRAISING

During the year, we raised a total of £721,571. Of this, £616,880 was spent on charitable activities.

Positive fundraising is at the heart of everything we do, and this year, was more vital than ever. Despite the tragedy of the earthquakes, we were galvanised by the strength of the communities and individuals who have come together to support our projects, raise funds, and most importantly of all, make a tangible and positive difference to thousands of Syrian lives.

Highlights include our earthquake appeal which inspired supper clubs, bake sales, art auctions and more, while 11-year-old Hector from Dumfries is now in his sixth year of fundraising for Hands Up! We were also delighted to receive funding from partners BFSS and the Golden Bottle Trust for our programme work.

# FUNDRAISING CAMPAIGN REVIEW

## SINGING FOR SYRIANS

This year our Christmas Campaign centred on our beautiful carol concert at St Margaret's, Westminster. We were lucky enough to be joined by speakers including Jeremy Irons and Lyse Doucet, as well as the choir of Glade Primary School, whose singing left not a dry eye in the Church. We ran our own Match Funding Campaign, which meant we were able to double £25,000 worth of donations. This campaign surpassed its target, raising a total of £31,184. Xerjoff generously provided sponsorship for the carol service.

## COMMERCIAL PARTNERSHIPS

We were delighted to enter into new partnerships with Manteca, Smokestak and Lahmacun alongside continuing our collaborations with illustrator, Rory Hutton, the lampshade company, Pooky, as well as working with Abel & Cole on MarmalAid. A number of wonderful businesses have also supported us throughout the year, such as O'Pioneers, Art for Charity Collective and Lahmacun.



## EMERGENCY EARTHQUAKE APPEAL

Following the first earthquake on the 6th February, 2023, we were swift to launch an appeal to raise funds for life-saving services and medical equipment for those affected. While the devastation on the ground surpassed even the worst early predictions, the support of donors also surpassed expectations, raising over £370,000 in two months. The size and variety of fundraising initiatives was inspiring, and we were blown away by the willingness of our supporters to help. Bake sales, clothes sales, supper clubs are just a few of the efforts people made to raise much needed funds. To each and every person who contributed, we say a million thanks.

## SYRIAN SUPPER CLUB

In the aftermath of the earthquakes, we were heartened to see so many people coming together to support our work through the resurgence of Syrian Supper Clubs. Together, these raised over £10,800, with more taking place in the following financial year. We are so grateful to all who organised their own, and to Chef Danny Jack and Majeda from the Syrian Sunflower Kitchen for catering so beautifully at ours in March. This was even supported by the food god who is Jay Rayner!





## FINANCIAL REVIEW

The results for the year are shown on page 28 and onwards.

We generated income of £721,571 and incurred expenditure of £740,889.

## RESERVES POLICY

Hands Up ended the year with £381,338 in reserves, £194,607 of which is unrestricted. Of this balance, a minimum of £215,000 has been allocated at 31 March 2023 for projects within the next 12 months.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

# PLANS FOR FUTURE PERIODS

12 years of conflict, COVID19, global economic downturn and now the earthquakes have collided to create a truly desperate situation for millions of Syrians. We are painfully aware of the long-term response required to meet the needs, which far outweigh the aid budget allocated and the humanitarian response provided. At the same time, aid funding for Syria is decreasing alongside global interest and recognition; while stories flare and fade quickly from the news, the 'emergency' continues. Millions of people are at risk and without Hands Up's contribution even more would lose out.

We have an ambitious strategy for the next three years, with one overarching goal; to ensure that more Syrian communities receive what they need, from healthcare to education. To enable this, our strategy will focus on strengthening our income base to be more sustainable and more efficient, while expanding our programmes, partnerships and team.

The last 10 years has taught us that we are uniquely placed to deliver humanitarian aid funding quickly and safely to areas of greatest need in Syria's complex operating environment. We are proud that donors can give with confidence, knowing their funds will make a positive difference to thousands of Syrians each year. We look forward to working with our supporters and partners to make this happen.

# STRUCTURE, GOVERNANCE & MANAGEMENT

Hands Up is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligible under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of: The Constitution, our latest Trustees' Annual Report and Statement of Accounts, Our Policies and are required to undertake Training on Safeguarding responsibilities for Trustees. Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Hands Up works with partner organizations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organizations go through Hands Up's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.

# STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity

and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages 3 to 23 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Charities SORP (FRS 102)*.

This report was approved and authorized for issue by the Board of Trustees on 15 August 2023 and signed on its behalf by:



George Butler
Chair of Trustees

*Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE HANDS UP FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)

I report to the trustees on my examination of the accounts of The Hands Up Foundation (charity number 1156491) for the year ended 31 March 2023 set out on pages 28 to 41.

## Respective responsibilities of trustees and examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The CIO's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

## It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

## Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Bianca Permal FCA

For and on behalf of Haines Watts (Berkhamsted) Limited

Chartered Accountants

4 Claridge Court

Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Date: 15 August 2023

# Financial Statements



# Statement of Financial Activities

For the year ended 31 March 2023

| | Notes | Unrestricted Funds Year ended 31 Mar 2023 £ | Restricted Funds Year ended 31 Mar 2023 £ | Total Funds Year ended 31 Mar 2023 £ | *Total Funds Year ended 31 Mar 2022 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations & legacies | *2* | **237,603** | **444,217** | **681,820** | *496,205* |
| Other trading activities | *3* | **36,179** | **3,504** | **39,683** | *87,758* |
| Investments* | | **68** | **-** | **68** | *78* |
| **Total income** | | **273,850** | **447,721** | **721,571** | *584,041* |
| **Expenditure on:** | | | | | |
| Raising funds | *4 & 5* | **123,663** | **346** | **124,009** | *145,643* |
| Charitable activities | *4 & 6* | **220,117** | **396,763** | **616,880** | *369,806* |
| **Total expenditure** | | **343,780** | **397,109** | **740,889** | *515,449* |
| **Net income/(expenditure)** | | **(69,930)** | **50,612** | **(19,318)** | *68,592* |
| Transfer between funds | *12* | **(6,426)** | **6,426** | **-** | *-* |
| **Net movement in funds** | | **(76,356)** | **57,038** | **(19,318)** | *68,592* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | *12 & 13* | **270,963** | **129,693** | **400,656** | *332,064* |
| Total funds carried forward | *12 & 13* | **194,607** | **186,731** | **381,338** | *400,656* |

*All income from investments was unrestricted as to use in the current and prior year.

*The notes on pages 31 to 41 form part of the financial statements.*

# Balance Sheet

As at 31 March 2023

| | Notes | £ | Total funds 31 Mar 2023 £ | £ | *Total funds 31 Mar 2022 £* |
|---|---|---|---|---|---|
| **Fixed assets:** | | | | | |
| Tangible fixed assets | *8* | | **394** | | *436* |
| **Current assets:** | | | | | |
| Debtors | *9* | **5,315** | | *5,771* | |
| Cash at bank and in hand | | **533,863** | | *553,885* | |
| | | **539,178** | | *559,656* | |
| **Creditors:** amounts falling due within one year | *10* | **(158,234)** | | *(159,436)* | |
| **Net current assets** | | | **380,944** | | *400,220* |
| **Net assets** | | | **381,338** | | *400,656* |
| **Funds of the charity** | | | | | |
| Restricted funds | *12 & 13* | | **186,731** | | *129,693* |
| Unrestricted funds: | | | | | |
| General funds | *12 & 13* | **194,607** | | *270,963* | |
| | | | **194,607** | | *270,963* |
| **Total funds of the charity** | | | **381,338** | | *400,656* |

*The notes on pages 31 to 41 form part of the financial statements.*

The financial statements were approved and authorised for issue by the Board of Trustees on 15 August 2023 and signed on their behalf by:

George Butler

**Chair of Trustees**

# Statement of cash flows

For the year ended 31 March 2023

| | | Year ended 31 Mar 2023 £ | | *Year ended 31 Mar 2022 £* |
|---|---|---|---|---|
| **Cash flows from operating activities:** | | | | |
| Net income/(expenditure) for period (as per SOFA) | | **(19,318)** | | *68,592* |
| Adjustments for: | | | | |
| Interest received | **(68)** | | *(78)* | |
| Depreciation | **562** | | *420* | |
| (Increase)/decrease in prepayments | **730** | | *(1,029)* | |
| (Increase)/decrease in rent deposit & other debtors | **(274)** | | *(2,812)* | |
| Increase/(decrease) in trade creditors | **(658)** | | *(4,396)* | |
| Increase/(decrease) in grants payable to organisations | **1,991** | | *16,899* | |
| Increase/(decrease) in accruals | **297** | | *(2,494)* | |
| Increase/(decrease) in salary control accounts | **(2,832)** | | *(1,938)* | |
| | | **(252)** | | *4,572* |
| **Net cash used in operating activities** | | **(19,570)** | | *73,164* |
| **Cash flows from investing activities:** | | | | |
| Interest received | **68** | | *78* | |
| Purchase of fixed assets | **(520)** | | - | |
| **Net cash used in investing activities** | | **(452)** | | *78* |
| **Net cash used in financing activities** | | - | | - |
| **Change in cash and cash equivalents in period** | | **(20,022)** | | *73,242* |
| **Cash and cash equivalents at the beginning of the period** | | **553,885** | | *480,643* |
| **Cash and cash equivalents at the end of the period** | | **533,863** | | *553,885* |

Cash and cash equivalents:

| | Year ended 31 Mar 2023 £ | *Year ended 31 Mar 2022 £* |
|---|---|---|
| Cash in hand | **533,863** | *553,885* |
| | **533,863** | *553,885* |

*The notes on pages 31 to 41 form part of the financial statements.*

# Notes to the Financial Statements

## 1. Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing economic environment has had no material impact on this assessment.

### Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is Unit 205, Clerkenwell Workshops, 27/31 Clerkenwell Close, London, EC1R 0AT.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

| | |
|---|---|
| Computer equipment | 3 years |

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in 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 adjustment in the next financial year.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

### Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

## 2. Income from donations and legacies

| | Unrestricted Funds Year ended 31 Mar 2023 £ | Restricted Funds Year ended 31 Mar 2023 £ | Total Funds Year ended 31 Mar 2023 £ |
|---|---|---|---|
| Donations | 191,109 | 252,758 | 443,867 |
| Grants | 46,494 | 191,459 | 237,953 |
| | 237,603 | 444,217 | 681,820 |

| | *Unrestricted Funds Year ended 31 Mar 2022 £* | *Restricted Funds Year ended 31 Mar 2022 £* | *Total Funds Year ended 31 Mar 2022 £* |
|---|---|---|---|
| Donations | *239,304* | *15,000* | *254,304* |
| Grants | *97,401* | *144,500* | *241,901* |
| | *336,705* | *159,500* | *496,205* |

## 3. Income from other trading activities

| | Unrestricted Funds Year ended 31 Mar 2023 £ | Restricted Funds Year ended 31 Mar 2023 £ | Total Funds Year ended 31 Mar 2023 £ |
|---|---|---|---|
| Fundraising events | 36,179 | 3,504 | 39,683 |
| | 36,179 | 3,504 | 39,683 |

| | *Unrestricted Funds Year ended 31 Mar 2022 £* | *Restricted Funds Year ended 31 Mar 2022 £* | *Total Funds Year ended 31 Mar 2022 £* |
|---|---|---|---|
| Fundraising events | *52,758* | *35,000* | *87,758* |
| | *52,758* | *35,000* | *87,758* |

## 4. Total expenditure

| | Grants to partners Year ended 31 Mar 2023 £ | Other direct costs Year ended 31 Mar 2023 £ | Direct staff costs Year ended 31 Mar 2023 £ | Support costs Year ended 31 Mar 2023 £ | Total costs Year ended 31 Mar 2023 £ |
|---|---|---|---|---|---|
| Raising funds | - | 42,504 | 67,990 | 13,515 | 124,009 |
| Charitable activities | 452,095 | 44,473 | 53,081 | 67,231 | 616,880 |
| | 452,095 | 86,977 | 121,071 | 80,746 | 740,889 |

| | *Grants to partners Year ended 31 Mar 2022 £* | *Other direct costs Year ended 31 Mar 2022 £* | *Direct staff costs Year ended 31 Mar 2022 £* | *Support costs Year ended 31 Mar 2022 £* | *Total costs Year ended 31 Mar 2022 £* |
|---|---|---|---|---|---|
| Raising funds | - | *69,192* | *60,423* | *16,028* | *145,643* |
| Charitable activities | *270,146* | *14,342* | *44,622* | *40,696* | *369,806* |
| | *270,146* | *83,534* | *105,045* | *56,724* | *515,449* |

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

| | Total costs Year ended 31 Mar 2023 £ | *Total costs Year ended 31 Mar 2022 £* |
|---|---|---|
| Indirect staff costs | 21,341 | *11,831* |
| Premises | 13,944 | *11,452* |
| Administrative costs | 41,681 | *29,946* |
| Governance costs | 3,780 | *3,495* |
| | 80,746 | *56,724* |

Governance costs consists of the following:

| | Total costs Year ended 31 Mar 2023 £ | *Total costs Year ended 31 Mar 2022 £* |
|---|---|---|
| Independent examination | 2,457 | *2,160* |
| Insurance | 1,323 | *1,335* |
| | 3,780 | *3,495* |

## 5. Expenditure on raising funds

| | Unrestricted Funds Year ended 31 Mar 2023 £ | Restricted Funds Year ended 31 Mar 2023 £ | Total Funds Year ended 31 Mar 2023 £ |
|---|---|---|---|
| Other direct costs | 42,158 | 346 | 42,504 |
| Staff costs | 67,990 | - | 67,990 |
| Support costs | 13,515 | - | 13,515 |
| | 123,663 | 346 | 124,009 |

| | *Unrestricted Funds Year ended 31 Mar 2022 £* | *Restricted Funds Year ended 31 Mar 2022 £* | *Total Funds Year ended 31 Mar 2022 £* |
|---|---|---|---|
| Other direct costs | *23,062* | *46,130* | *69,192* |
| Staff costs | *19,345* | *41,078* | *60,423* |
| Support costs | *8,327* | *7,701* | *16,028* |
| | *50,734* | *94,909* | *145,643* |

## 6. Expenditure on charitable activities

| | Unrestricted Funds Year ended 31 Mar 2023 £ | Restricted Funds Year ended 31 Mar 2023 £ | Total Funds Year ended 31 Mar 2023 £ |
|---|---|---|---|
| Grants to organisations | 158,261 | 293,834 | 452,095 |
| Other direct costs | 782 | 43,691 | 44,473 |
| Staff costs | 32,916 | 20,165 | 53,081 |
| Support costs | 28,158 | 39,073 | 67,231 |
| | 220,117 | 396,763 | 616,880 |

| | *Unrestricted Funds Year ended 31 Mar 2022 £* | *Restricted Funds Year ended 31 Mar 2022 £* | *Total Funds Year ended 31 Mar 2022 £* |
|---|---|---|---|
| Grants to organisations | *270,146* | *-* | *270,146* |
| Other direct costs | *835* | *13,507* | *14,342* |
| Staff costs | *44,622* | *-* | *44,622* |
| Support costs | *21,146* | *19,550* | *40,696* |
| | *336,749* | *33,057* | *369,806* |

## 7. Staff numbers and costs

| | Total costs Year ended 31 Mar 2023 £ | *Total costs Year ended 31 Mar 2022 £* |
|---|---|---|
| Gross salaries | 131,389 | *105,779* |
| Employer's NIC | 7,051 | *7,779* |
| Employer's pension | 3,972 | *3,318* |
| | 142,412 | *116,876* |

The average headcount during the year was 5 persons (2022: 3 persons).

No employee received employee benefits of more than £60,000 (2022: NIL).

The total remuneration paid to key management personnel during the year was £61,904 (2022: £56,605).

## 8. Tangible fixed assets

| | Computer equipment £ | Total £ |
|---|---|---|
| **Cost** | | |
| At 1 April 2022 | 1,260 | 1,260 |
| Additions in year | 520 | 520 |
| At 31 March 2023 | 1,780 | 1,780 |
| **Depreciation** | | |
| At 1 April 2022 | 824 | 824 |
| Charge for year | 562 | 562 |
| At 31 March 2023 | 1,386 | 1,386 |
| **Net book value** | | |
| At 1 April 2022 | 436 | 436 |
| At 31 March 2023 | 394 | 394 |

## 9. Debtors

| | Total Year ended 31 Mar 2023 £ | *Total Year ended 31 Mar 2022 £* |
|---|---|---|
| Prepayments | 2,229 | *2,959* |
| Rent deposit and other debtors | 3,086 | *2,812* |
| | 5,315 | *5,771* |

## 10. Creditors – amounts falling due within one year

| | Total Year ended 31 Mar 2023 £ | *Total Year ended 31 Mar 2022 £* |
|---|---|---|
| Trade creditors | 3,471 | *4,129* |
| Grants payable to organisations | 150,096 | *148,105* |
| Accruals | 4,263 | *3,966* |
| HMRC control account | - | *2,570* |
| Pension control account | 404 | *666* |
| | 158,234 | *159,436* |

## 11. Grants payable

| | Total funds Year ended 31 Mar 2023 £ | Total funds Year ended 31 Mar 2023 £ | *Total funds Year ended 31 Mar 2022 £* | *Total funds Year ended 31 Mar 2022 £* |
|---|---|---|---|---|
| **Brought forward on 1 April 2022** | | **148,105** | | *131,206* |
| Grants awarded in period | **452,095** | | *270,146* | |
| Net grants awarded | | **452,095** | | *270,146* |
| Paid in year | | **(468,978)** | | *(253,223)* |
| Exchange movement on non-GBP grants | | **18,874** | | *(24)* |
| **Carried forward on 31 March 2023** | | **150,096** | | *148,105* |

Grants payable are due within the following time frames:

| | Total funds Year ended 31 Mar 2023 £ | *Total funds Year ended 31 Mar 2022 £* |
|---|---|---|
| Payable in less than one year | **150,096** | *148,105* |
| | **150,096** | *148,105* |

## 12. Analysis of charity funds

| | Balance brought forward Year ended 31 Mar 2023 £ | Income for the period Year ended 31 Mar 2023 £ | Expenditure in the period Year ended 31 Mar 2023 £ | Transfer between funds Year ended 31 Mar 2023 £ | Balance carried forward Year ended 31 Mar 2023 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | 270,963 | 273,850 | (343,780) | (6,426) | 194,607 |
| **Restricted funds** | | | | | |
| Asfari digital grant | 346 | - | (346) | - | - |
| Earthquake appeal | - | 371,905 | (242,174) | - | 129,731 |
| Edenbeg grant | 20,000 | - | (20,000) | - | - |
| Prism the Gift Fund | 57,000 | - | - | - | 57,000 |
| Polar Capital | 10,478 | - | (10,478) | - | - |
| Prosthetics | 41,869 | 34,708 | (96,611) | 20,034 | - |
| SAMS | - | 13,608 | - | (13,608) | - |
| SAWA | - | 27,500 | (27,500) | - | - |
| **Restricted funds** | 129,693 | 447,721 | (397,109) | 6,426 | 186,731 |
| **Total funds** | 400,656 | 721,571 | (740,889) | - | 381,338 |

### Asfari digital grant

This grant was provide by the Asfari Foundation to support digital growth within the charity.

### Earthquake appeal

These are funds raised to support the work responding to the earthquake in February 2023.

### Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign and contribute to core costs.

### Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support work with a partner.

### Polar Capital

This donation was provided to support the organisational capacity of Hands Up.

### Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border. The trustees agreed to support this work with £20,034 of unrestricted funds in the year.

### SAMS

These funds were received to support a grant committed in the prior year and so were offset against the original unrestricted commitment.

### SAWA

These funds were received to support our work with SAWA.

## 12. Analysis of charity funds (continued)

| | *Balance brought forward Year ended 31 Mar 2022 £* | *Income for the period Year ended 31 Mar 2022 £* | *Expenditure in the period Year ended 31 Mar 2022 £* | *Transfer between funds Year ended 31 Mar 2022 £* | *Balance carried forward Year ended 31 Mar 2022 £* |
|---|---|---|---|---|---|
| **Unrestricted funds** | *272,017* | *389,541* | *(387,483)* | *(3,112)* | *270,963* |
| **Restricted funds** | | | | | |
| 12 days of Christmas | - | *35,000* | *(35,730)* | *730* | - |
| Asfari grant | *18,900* | *37,500* | *(58,711)* | *2,311* | - |
| Asfari digital grant | *3,054* | - | *(2,708)* | - | *346* |
| Edenbeg grant | *13,093* | *20,000* | *(13,164)* | *71* | *20,000* |
| Prism the Gift Fund | - | *57,000* | - | - | *57,000* |
| Polar Capital | - | *15,000* | *(4,522)* | - | *10,478* |
| Prosthetics | *25,000* | *30,000* | *(13,131)* | - | *41,869* |
| **Restricted funds** | *60,047* | *194,500* | *(127,966)* | *3,112* | *129,693* |
| **Total funds** | *332,064* | *584,041* | *(515,449)* | - | *400,656* |

### 12 days of Christmas

These were funds received to support the Christmas Singing for Syrians campaign.

### Asfari grant

This grant was provided by the Asfari Foundation as instalment 3 of a three-year grant to build the organisational capacity of Hands Up.

## 13. Analysis of net assets

| | Unrestricted Funds Year ended 31 Mar 2023 £ | Restricted Funds Year ended 31 Mar 2023 £ | Total Funds Year ended 31 Mar 2023 £ |
|---|---|---|---|
| Fixed assets | 394 | - | 394 |
| Current assets | 352,447 | 186,731 | 539,178 |
| Current liabilities | (158,234) | - | (158,234) |
| | 194,607 | 186,731 | 381,338 |

| | *Unrestricted Funds Year ended 31 Mar 2022 £* | *Restricted Funds Year ended 31 Mar 2022 £* | *Total Funds Year ended 31 Mar 2022 £* |
|---|---|---|---|
| Fixed assets | *436* | - | *436* |
| Current assets | *429,963* | *129,693* | *559,656* |
| Current liabilities | *(159,436)* | - | *(159,436)* |
| | *270,963* | *129,693* | *400,656* |

## 14. Trustee remuneration

During the year, no Trustee received any remuneration (2022: £NIL). No members of the Board of Trustees received reimbursement of travel and subsistence expenses during the year (2022: £NIL).

## 15. Related party transactions

During the year, there were no related party transactions (2022: £NIL).


HANDS UP
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**THE HANDS UP FOUNDATION**

England & Wales - Charity number 1156491

# Accounts



# Trustees' Annual Report & Financial Statements

For the year ending 31 March 2022

HANDS UP FOUNDATION



Over the past year **Hands Up** has helped over **26,000 Syrians.**

**We've empowered 3 local organizations to continue their work by funding:**

- Over **35,000** medical consultations
- Education for over **430** children
- Salaries for **22** medical & non-medical staff
- Salaries for **15** teachers & admin staff
- Overall, **58%** of those supported were women & girls and **47%** were children

HANDS UP FOUNDATION




# LEGAL & ADMINISTRATIVE INFORMATION

## Trustees

George Butler (Chair)
Joe Roberts (Vice Chair, Treasurer)
Johnnie Barnett
Louisa Leeper
Jack Coleman
Nick Haslam
Thierry Heathcoat Amory

## Registered office

Clerkenwell Workshops, Unit 205
27-31 Clerkenwell Close
London
EC1R 0AT

## Charity number 1156491

## Independent Examiners

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

## Bankers

Barclays Bank plc
2 Churchill Place
Canary Wharf
London
E14 5RB

## Company number CE001199

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7 December 2022

Dear All,

We live in an increasingly interconnected world, and yet it seems a daily struggle to keep up with the lives of others that share our planet. Then, when we do so, it is easy to doubt the validity of the stories that we read.

In the months before this report, Ukraine has taken over the spotlight. It has stolen the media show to the extent that we might have wondered what else we have missed. It eclipsed the horrors we learned about in Afghanistan, which in turn had blurred out the sadness and outrage over Myanmar, and Armenia, and Yemen.

Eleven years ago it was Syria, and Hands Up thought that perhaps we'd raise a pot of cash, deliver it, pat ourselves on the back and get on with our lives. In wildly ambitious moments we dreamed of solving some of Syria's problems. How wrong we were. The reality, as those who supported us knew before we did, is that the problems are multifaceted, highly personal, and continue for decades.

Hands Up provides connection in an upside-down world. A connection to the Syrians that we have met and worked with over the years. A connection between two groups of strangers that is more than the sum of its two parts and one that Hands Up is steadfast in continuing, despite the distractions of world news and the indifference of daily life.

Yours,



George Butler, Chair of Trustees

# TRUSTEES' REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 2015).

## OBJECTIVES & ACTIVITIES

The Hands Up Foundation (Hands Up) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. Hands Up is a small and innovative charity that funds health and education programmes in Syria and neighbouring countries. Our aim is to make a positive difference to Syrians in need. We work directly with local organisations who know the needs and context of their local communities better than anyone. Our work is simple, positive and transparent.





# MISSION & VISION

We believe in giving Syrians a hand up not a hand out and in the dignity gained by empowering local Syrian communities. We put our confidence in Syrian expertise to run local projects, nimbly delivering aid to wherever it is needed most. Working with local partners, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

We believe in a positive, creative approach to raising funds and awareness, with Syrian stories as the focus. We act as trusted conduit in a volatile part of the world between donors and programmes that would, otherwise, never meet.

# PROJECTS

Our greatest achievement is the support we provide to vulnerable Syrian communities. During the year, we enabled:

- Over 35,000 medical consultations providing basic medical care and emergency treatment, 58% for women and girls and 47% for children.
- Education for over 430 children.
- Salaries for 22 medical and non-medical staff.
- Salaries for 15 teachers and administrative staff.







This year we are delighted to have continued our partnerships with the Syrian American Medical Society (SAMS) and SAWA for Development & Aid. We also continued our work with one of the local partners we began working with last year, Violet. This has enabled us to keep focusing on some of the most vulnerable communities in north west Syria. In addition, we completed our prosthetics pilot programme to provide a solution for those who have lost a limb in collaboration with the UK-based organisation Koalaa. We are delighted that this programme will continue into next year.

Funding this type of work in and around Syria isn't straightforward, but it is possible and we're so proud to be able to do it. Our partners provide us with regular reporting. This includes the number of beneficiaries reached and detailed cost breakdowns and case studies, but human stories are at the heart of what we do. This, alongside our due diligence procedure, is part of our commitment to ensure efficient use of funds raised.

At Hands Up, we regularly challenge ourselves and review practices to ensure our funding is being used as efficiently as possible and in line with Hands Up's objectives, as per the Charity Commission's guidance on public benefit. We will consider providing funding to other organisations should they align with our objectives and provided our funds allow us to do so.





## Primary Health Clinic, Syria - SAMS

This Primary Health Clinic opened in 2020 in Tal Abyad, north-east Syria. The programme is a continuation of a previous clinic in southern rural Aleppo which had to close in early 2020 following increased violence. The team of 22 staff serve a local community of around 50,000 people, providing basic medical care as well as midwifery and emergency services. We fund the salaries of staff and the costs that make these jobs possible such as equipment and medicine. In areas like this, where there are no other public health services available, primary health care can be lifesaving.

COVID-19 has been present in northern Syria since spring 2020, and the team have put protective measures in place to ensure that they can operate as safely as possible for staff and patients. However, the greatest health risk is now Leishmanaisis, classified as a 'Neglected Tropical Disease' by the WHO. This terribly damaging parasitic disease thrives on poverty and poor sanitation, and is especially harmful to children causing severe scarring and disability. Where feasible and safe, we aim to support projects and their staff year on year. When this is not possible, we aim to work with the same team, or at the very least, provide duty of care.

# OSAMA'S STORY



Osama is one of hundreds of children who suffer from Leishmaniasis, a parasitic, neglected tropical disease which causes skin sores and can result in severe scarring and disability. Leishmaniasis is endemic in Syria, and is associated with malnutrition, population displacement, poor housing, a weak immune system and lack of financial resources. It is also treatable.

Our Primary Health Clinic provides treatment for Osama as well as the required health care to follow up on this condition. With no other health facilities in the area, this is a lifeline for him.

His father says, "Osama suffered a lot from this disease, and I was confused due to the lack of medical centers in our area, which made things very difficult for us, but now, after establishing this clinic for leishmaniasis at the Ali Bajliyah Center, we are able to overcome this burdensome problem".

We are proud to be able to support Osama and his family by securing care for this condition. Osama is one of thousands of children who has benefitted from the work of our Primary Health Clinic in Ali Bajliyah, Tal Abyad over the last year.




## Education, Lebanon - SAWA for Development and Aid

Working with our partner SAWA for Development and Aid, we support two schools in Lebanon's Bekaa Valley, which serve 430 Syrian refugee children from the surrounding camps. There are numerous and growing barriers preventing Syrian refugee children from accessing education, from language to finances and lack of pens and stationery. These schools give children, who otherwise would have no access to education, an opportunity to go to school. We provide salaries for teachers, who also come from the local community, as well as covering the costs of stationery and equipment. These schools are full of colour, light and laughter, presenting a marked difference to the often traumatic journeys many of these young Syrians have made.

The last couple of years have presented unprecedented challenges in Lebanon; COVID19, economic and political crisis plus the devastating explosions that shook Beirut. Families on the margins of society are being pushed further into poverty, and education is a luxury many do not have. UNICEF cite that 30% of school-aged Syrian refugee children in Lebanon have never been to school. With SAWA we are working to respond to this growing need by providing safe places for Syrian children to learn.

# SOUAD'S STORY



“When schools started resorting to distance education,” she said, “I became obsessed and afraid from my inability and ability to practice the mission of education, which I consider my [greatest] cause... At that time, I did not have sufficient experience and knowledge about the software and technologies that help me teach children remotely.”

Souad took full advantage of the learning opportunities on remote education. With practice, patience, and support from SAWA’s team, after three weeks she was able to produce her own, high-quality videos for her students. Reflecting on her accomplishments, Souad said, “When I became able to produce my educational videos and delivering my educational message to my children, quickly and with high quality, I realized then that there are no difficulties as long as there is self-development.”

SAWA's education program, supported by Hands Up Foundation, provides displaced, out-of-school Syrian children with crucial access to education, alongside supporting teachers who play a fundamental role in the development of our students.



## Prosthetics, Syrian/Turkish border - Koalaa partnership

In 2021, we launched a new prosthetics project on the Syrian Turkish border. Working with Koalaa, an innovative UK-based organization, we aim to transform the provision of prostheses to those with upper limb difference in response to the huge need for affordable, comfortable and functional prostheses. There are an estimated 86,000 amputees as a result of Syria's conflict according to the WHO. We ran a pilot programme to assess the feasibility of providing Koalaa's 'mitts' to 20 Syrian children with upper limb difference, working with them over a series of months. The results were positive so we are now expanding this for the next 100 patients, with a view to make Koalaa mitts an alternative, sustainable solution for as many people with upper limb difference as possible in northern Syria.

We are extremely lucky to have received funding from the Golden Bottle Trust and Changing Ideas for this project.

Hands Up has a long history of working with those with limb difference, an issue we care deeply about. As ever, it is based on a desire to give people a hand up not a hand out and to provide an opportunity for dignity, pride or simply the ability to ride a bike and move around with more ease.

## Further partnerships

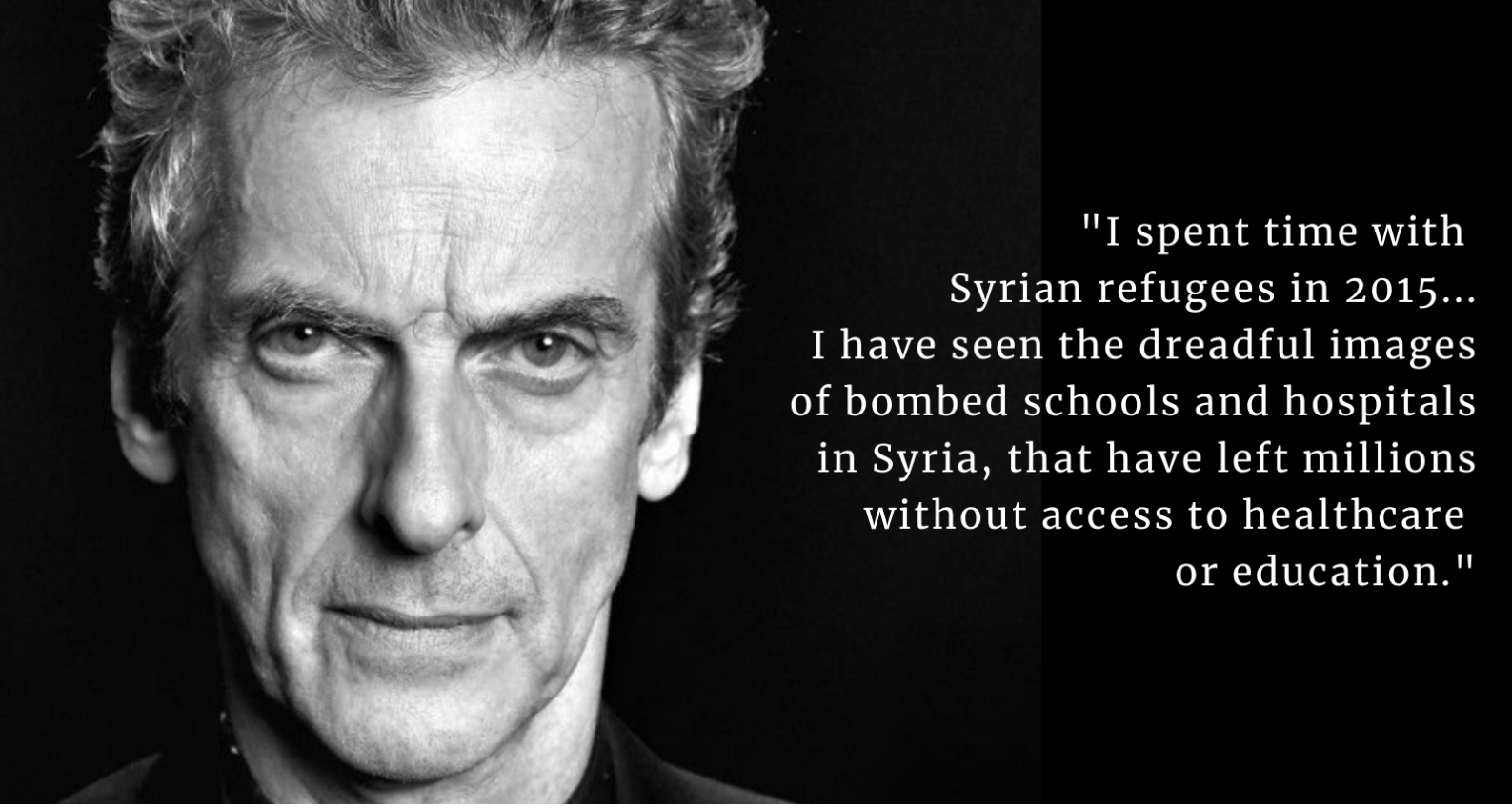
We are delighted to have supported one further partner in northern Syria during the last year. Empowering local Syrian organizations to implement their vital work is a core part of our mission.

## Violet

We continued our work with Violet to fund an additional ambulance for their network and referral system in north west Syria. Ambulance referral systems in this area provide a lifeline for communities for general healthcare, but particularly with the spread of COVID-19. This project supported 876 patients, funded 6 staff and enabled 400 paramedics to be trained this year.

In 2022 Violet will further develop their support for the community by developing a youth centre to provide emergency shelter and to act as a distribution point in emergencies.






## FUNDRAISING

During the year we raised a total of £584,041. Of this, £369,806 was spent on charitable activities. Coming up with fun and positive ways to engage supporters while remembering Syria is at the heart of our fundraising.

As we emerged from the shadow of COVID, we were galvanized to find new, innovative ways of fundraising. We were honoured to be one of BBC Radio 4's Charity Appeal partners during the year and were overwhelmed by the generosity of the British public in response, raising over £54,000 with an appeal by Dr Who actor Peter Capaldi. We were also delighted to benefit from the gorgeous Charity Art Auction run by our friends at Cramer & Bell, which raised over £56,000. We saw 2021 off in style via our partnership with Lambeth Palace to bring 'Twelve Days of Christmas' to their Great Hall, including our own special Singing for Syrians Carol Concert.

We were delighted to continue our partnership with the Asfari Foundation in the final year of their Civil Society Programme grant, and continued our fruitful partnership with Choose Love.

# FUNDRAISING CAMPAIGN REVIEW

- Singing for Syrians raised £130,959 over our Christmas Campaign, which centered on our beautiful carol concert at Lambeth Palace. We were lucky enough to hear the voices of The Citizens of the World Choir, The Archbishop of Canterbury and Joanna Lumley OBE. Our special guest was Dr. Rouba Mhaissen who spoke movingly of the work of our partner SAWA for Aid & Development. Having been selected to take part in the Big Give Christmas Challenge, we were able to double donations given on the night of the carol concert and during the following week. Truefitt & Hill and the Cayman Islands generously provided sponsorship.

- Syrian Supper Club. COVID-19 sadly meant cancelling our supper clubs and we are considering new ways to engage with our supporters in 2022. We kept in touch with our wonderful audience through the Syrian Kitchen Club, providing delicious middle eastern recipes once a month to subscribers for any monthly donation they felt able to give. With our other regular giving, during the year this raised just under £28,270.

- Commercial Partnerships. We were delighted to continue our collaborations with illustrator, Rory Hutton, the lampshade company Pooky as well as working with Pink Jinn's Souq and Abel & Cole on MarmalAid.










## FINANCIAL REVIEW

The results for the year are shown on page 22.

We generated income of £584,041 and incurred expenditure of £515,449.

## RESERVES POLICY

Hands Up ended the year with £400,656 in reserves, £270,963 of which is unrestricted. Of this balance, a minimum of £257k has been allocated at 31 March 2022 for projects within the next 12 months.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

# PLANS FOR FUTURE PERIODS

Our primary concern is to ensure that we can continue making a positive difference for vulnerable Syrian communities. The conflict is not over and the gap between need and the money needed to meet them gets ever wider. We want to ensure that they are not forgotten and that donors can give confidently to aid work in an extremely complex environment.

Our plan over the next year is to make sure that the doctors and teachers at the Primary Health Clinic and school we fund can continue their work. We are delighted to be partnering with new Syrian organizations as we seek to offer a new prosthetic solution to those who have lost an upper limb.

One of the findings from this year has been how poverty and displacement creates particular challenges for services in the areas of Syria our partners operate in – those who are displaced need an established location they know they can return to when they need care, while many others cannot travel to get the help they need due to such severe poverty. In light of this, we are delighted to be supporting the Primary Health Clinic we fund to extend their services with a mobile clinic in 2022.

Hard work will be needed to maintain the strong fundraising results from last year. We need to continue expanding our supporter base and engaging a broader audience through creative fundraising. We are excited to be able to see our supporters once again, and we look forward to the ways we will work together to support our friends in Syria.

# STRUCTURE, GOVERNANCE & MANAGEMENT

Hands Up is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligible under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of: The Constitution, our latest Trustees' Annual Report and Statement of Accounts, Our Policies and are required to undertake Training on Safeguarding responsibilities for Trustees. Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Hands Up works with partner organizations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organizations go through Hands Up's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.

# STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity

and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages 4 to 22 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Charities SORP (FRS 102).

This report was approved and authorized for issue by the Board of Trustees on 7th December 2022 and signed on its behalf by:



George Butler

Chair of Trustees

1 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE HANDS UP FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)

I report to the trustees on my examination of the accounts of The Hands Up Foundation (charity number 1156491) for the year ended 31 March 2022 set out on pages 22 to 36.

## Respective responsibilities of trustees and examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The CIO's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

## It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

## Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

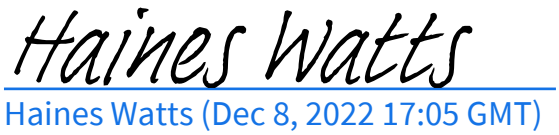
## Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England &Wales, which is one of the listed bodies.

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

- Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.




## Shaun Brownsmith FCA

For and on behalf of Haines Watts Chartered Accountants

4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

## Date: 8 December 2022

# Financial Statements



# Statement of Financial Activities

For the year ended 31 March 2022

| | Notes | Unrestricted Funds Year ended 31 Mar 2022 £ | Restricted Funds Year ended 31 Mar 2022 £ | Total Funds Year ended 31 Mar 2022 £ | *Total Funds Year ended 31 Mar 2021 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations & legacies | *2* | **336,705** | **159,500** | **496,205** | *646,295* |
| Other trading activities | *3* | **52,758** | **35,000** | **87,758** | *35,427* |
| Investments* | | **78** | **-** | **78** | *458* |
| **Total income** | | **389,541** | **194,500** | **584,041** | *682,180* |
| **Expenditure on:** | | | | | |
| Raising funds | *4 & 5* | **50,734** | **94,909** | **145,643** | *103,227* |
| Charitable activities | *4 & 6* | **336,749** | **33,057** | **369,806** | *522,654* |
| **Total expenditure** | | **387,483** | **127,966** | **515,449** | *625,881* |
| **Net income/(expenditure)** | | **2,058** | **66,534** | **68,592** | *56,299* |
| Transfer between funds | *12* | **(3,112)** | **3,112** | **-** | *-* |
| **Net movement in funds** | | **(1,054)** | **69,646** | **68,592** | *56,299* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | *12 & 13* | **272,017** | **60,047** | **332,064** | *275,765* |
| Total funds carried forward | *12 & 13* | **270,963** | **129,693** | **400,656** | *332,064* |

All income from investments was unrestricted as to use in the current and prior year.

*The notes on pages 23 to 36 form part of the financial statements.*

# Balance Sheet

As at 31 March 2022

| | Notes | £ | Total funds 31 Mar 2022 £ | £ | Total funds 31 Mar 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets:** | | | | | |
| Tangible fixed assets | 8 | | 436 | | 856 |
| **Current assets:** | | | | | |
| Debtors | 9 | 5,771 | | 1,930 | |
| Cash at bank and in hand | | 553,885 | | 480,643 | |
| | | 559,656 | | 482,573 | |
| **Creditors:** amounts falling due within one year | 10 | (159,436) | | (151,365) | |
| **Net current assets** | | | 400,220 | | 331,208 |
| **Net assets** | | | 400,656 | | 332,064 |
| **Funds of the charity** | | | | | |
| Restricted funds | 12 & 13 | | 129,693 | | 60,047 |
| Unrestricted funds: | | | | | |
| General funds | 12 & 13 | 270,963 | | 272,017 | |
| | | | 270,963 | | 272,017 |
| **Total funds of the charity** | | | 400,656 | | 332,064 |

*The notes on pages 23 to 36 form part of the financial statements.*

The financial statements were approved and authorised for issue by the Board of Trustees on 7 December 2022 and signed on their behalf by:

George Butler

**Chair of Trustees**

# Statement of cash flows

For the year ended 31 March 2022

| | | Year ended 31 Mar 2022 £ | | Year ended 31 Mar 2021 £ |
|---|---|---|---|---|
| **Cash flows from operating activities:** | | | | |
| Net income/(expenditure) for period (as per SOFA) | | **68,592** | | *56,299* |
| Adjustments for: | | | | |
| Interest received | **(78)** | | *(458)* | |
| Depreciation | **420** | | *404* | |
| (Increase)/decrease in prepayments | **(1,029)** | | *(853)* | |
| (Increase)/decrease in rent deposit | **(2,812)** | | *2,000* | |
| Increase/(decrease) in trade creditors | **(4,396)** | | *7,759* | |
| Increase/(decrease) in grants payable to organisations | **16,899** | | *(33,681)* | |
| Increase/(decrease) in accruals | **(2,494)** | | *2,500* | |
| Increase/(decrease) in salary control accounts | **(1,938)** | | *7,927* | |
| | | **4,572** | | *(14,402)* |
| **Net cash used in operating activities** | | **73,164** | | *41,897* |
| **Cash flows from investing activities:** | | | | |
| Interest received | **78** | | *458* | |
| Purchase of fixed assets | **-** | | *(1,260)* | |
| **Net cash used in investing activities** | | **78** | | *(802)* |
| **Net cash used in financing activities** | | **-** | | *-* |
| **Change in cash and cash equivalents in period** | | **73,242** | | *41,095* |
| **Cash and cash equivalents at the beginning of the period** | | **480,643** | | *439,548* |
| **Cash and cash equivalents at the end of the period** | | **553,885** | | *480,643* |

Cash and cash equivalents:

| | Year ended 31 Mar 2022 £ | Year ended 31 Mar 2021 £ |
|---|---|---|
| Cash in hand | **553,885** | *480,643* |
| | **553,885** | *480,643* |

*The notes on pages 26 to 40 form part of the financial statements.*

# Notes to the Financial Statements

## 1. Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The effect of any event relating to the year ended 31 March 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2022 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

### Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is 160 City Road, London EC1V 2NX.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

| | |
|---|---|
| Computer equipment | 3 years |

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in 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 adjustment in the next financial year.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

### Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

## 2. Income from donations and legacies

| | Unrestricted Funds Year ended 31 Mar 2022 £ | Restricted Funds Year ended 31 Mar 2022 £ | Total Funds Year ended 31 Mar 2022 £ |
|---|---|---|---|
| Donations | 239,304 | 15,000 | 254,304 |
| Grants | 97,401 | 144,500 | 241,901 |
| | 336,705 | 159,500 | 496,205 |

| | *Unrestricted Funds Year ended 31 Mar 2021 £* | *Restricted Funds Year ended 31 Mar 2021 £* | *Total Funds Year ended 31 Mar 2021 £* |
|---|---|---|---|
| Donations | *163,023* | *-* | *163,023* |
| Grants | *95,974* | *387,298* | *483,272* |
| | *258,997* | *387,298* | *646,295* |

## 3. Income from other trading activities

| | Unrestricted Funds Year ended 31 Mar 2022 £ | Restricted Funds Year ended 31 Mar 2022 £ | Total Funds Year ended 31 Mar 2022 £ |
|---|---|---|---|
| Fundraising events | 52,758 | 35,000 | 87,758 |
| | 52,758 | 35,000 | 87,758 |

| | *Unrestricted Funds Year ended 31 Mar 2021 £* | *Restricted Funds Year ended 31 Mar 2021 £* | *Total Funds Year ended 31 Mar 2021 £* |
|---|---|---|---|
| Fundraising events | *35,427* | *-* | *35,427* |
| | *35,427* | *-* | *35,427* |

## 4. Total expenditure

| | Grants to partners Year ended 31 Mar 2022 £ | Other direct costs Year ended 31 Mar 2022 £ | Direct staff costs Year ended 31 Mar 2022 £ | Support costs Year ended 31 Mar 2022 £ | Total costs Year ended 31 Mar 2022 £ |
|---|---|---|---|---|---|
| Raising funds | - | 69,192 | 60,423 | 16,028 | 145,643 |
| Charitable activities | 270,146 | 14,342 | 44,622 | 40,696 | 369,806 |
| | 270,146 | 83,534 | 105,045 | 56,724 | 515,449 |

| | *Grants to partners Year ended 31 Mar 2021 £* | *Other direct costs Year ended 31 Mar 2021 £* | *Direct staff costs Year ended 31 Mar 2021 £* | *Support costs Year ended 31 Mar 2021 £* | *Total costs Year ended 31 Mar 2021 £* |
|---|---|---|---|---|---|
| Raising funds | - | *37,728* | *55,847* | *9,652* | *103,227* |
| Charitable activities | *447,242* | *5,033* | *21,510* | *48,869* | *522,654* |
| | *447,242* | *42,761* | *77,357* | *58,521* | *625,881* |

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

| | Total costs Year ended 31 Mar 2022 £ | *Total costs Year ended 31 Mar 2021 £* |
|---|---|---|
| Indirect staff costs | 11,831 | *13,483* |
| Premises | 11,452 | *7,088* |
| Administrative costs | 29,946 | *25,270* |
| Governance costs | 3,495 | *12,680* |
| | 56,724 | *58,521* |

Governance costs consists of the following:

| | Total costs Year ended 31 Mar 2022 £ | *Total costs Year ended 31 Mar 2021 £* |
|---|---|---|
| Independent examination | 2,160 | *2,160* |
| Insurance | 1,335 | *1,165* |
| Legal and professional fees | - | *9,355* |
| | 3,495 | *12,680* |

## 5. Expenditure on raising funds

| | Unrestricted Funds Year ended 31 Mar 2022 £ | Restricted Funds Year ended 31 Mar 2022 £ | Total Funds Year ended 31 Mar 2022 £ |
|---|---|---|---|
| Other direct costs | 23,062 | 46,130 | 69,192 |
| Staff costs | 19,345 | 41,078 | 60,423 |
| Support costs | 8,327 | 7,701 | 16,028 |
| | 50,734 | 94,909 | 145,643 |

| | *Unrestricted Funds Year ended 31 Mar 2021 £* | *Restricted Funds Year ended 31 Mar 2021 £* | *Total Funds Year ended 31 Mar 2021 £* |
|---|---|---|---|
| Other direct costs | *21,808* | *15,920* | *37,728* |
| Staff costs | *30,939* | *24,908* | *55,847* |
| Support costs | *4,169* | *5,483* | *9,652* |
| | *56,916* | *46,311* | *103,227* |

## 6. Expenditure on charitable activities

| | Unrestricted Funds Year ended 31 Mar 2022 £ | Restricted Funds Year ended 31 Mar 2022 £ | Total Funds Year ended 31 Mar 2022 £ |
|---|---|---|---|
| Grants to organisations | 270,146 | - | 270,146 |
| Other direct costs | 835 | 13,507 | 14,342 |
| Staff costs | 44,622 | - | 44,622 |
| Support costs | 21,146 | 19,550 | 40,696 |
| | 336,749 | 33,057 | 369,806 |

| | *Unrestricted Funds Year ended 31 Mar 2021 £* | *Restricted Funds Year ended 31 Mar 2021 £* | *Total Funds Year ended 31 Mar 2021 £* |
|---|---|---|---|
| Grants to organisations | *103,922* | *343,320* | *447,242* |
| Other direct costs | *5,033* | *-* | *5,033* |
| Staff costs | *21,510* | *-* | *21,510* |
| Support costs | *21,108* | *27,761* | *48,869* |
| | *151,573* | *371,081* | *522,654* |

## 7. Staff numbers and costs

| | Total costs Year ended 31 Mar 2022 £ | *Total costs Year ended 31 Mar 2021 £* |
|---|---|---|
| Gross salaries | 105,779 | *80,667* |
| Employer's NIC | 7,779 | *7,708* |
| Employer's pension | 3,318 | *2,465* |
| | 116,876 | *90,840* |

The average headcount during the year was 3 persons (2021: 2 persons).

No employee received employee benefits of more than £60,000 (2021: NIL).

The total remuneration paid to key management personnel during the year was £56,605 (2021: £48,502).

## 8. Tangible fixed assets

| | Computer equipment £ | Total £ |
|---|---|---|
| **Cost** | | |
| At 1 April 2021 | 1,260 | 1,260 |
| At 31 March 2022 | 1,260 | 1,260 |
| **Depreciation** | | |
| At 1 April 2021 | 404 | 404 |
| Charge for year | 420 | 420 |
| At 31 March 2022 | 824 | 824 |
| **Net book value** | | |
| At 1 April 2021 | 856 | 856 |
| At 31 March 2022 | 436 | 436 |

## 9. Debtors

| | Total Year ended 31 Mar 2022 £ | *Total Year ended 31 Mar 2021 £* |
|---|---|---|
| Prepayments | 2,959 | *1,930* |
| Rent deposit | 2,812 | *-* |
| | 5,771 | *1,930* |

## 10. Creditors – amounts falling due within one year

| | Total Year ended 31 Mar 2022 £ | *Total Year ended 31 Mar 2021 £* |
|---|---|---|
| Trade creditors | 4,129 | *8,525* |
| Grants payable to organisations | 148,105 | *131,206* |
| Accruals | 3,966 | *6,460* |
| HMRC control account | 2,570 | *4,689* |
| Pension control account | 666 | *485* |
| | 159,436 | *151,365* |

## 11. Grants payable

| | Total funds Year ended 31 Mar 2022 £ | Total funds Year ended 31 Mar 2022 £ | *Total funds Year ended 31 Mar 2021 £* | *Total funds Year ended 31 Mar 2021 £* |
|---|---|---|---|---|
| **Brought forward on 1 April 2021** | | **131,206** | | *164,887* |
| Grants awarded in period | **270,146** | | *525,187* | |
| Grants cancelled in period | **-** | | *(77,945)* | |
| Net grants awarded | | **270,146** | | *447,242* |
| Paid in year | | **(253,223)** | | *(513,283)* |
| Returned in year | | **-** | | *42,337* |
| Exchange movement on non-GBP grants | | **(24)** | | *(9,977)* |
| **Carried forward on 31 March 2022** | | **148,105** | | *131,206* |

Grants payable are due within the following time frames:

| | Total funds Year ended 31 Mar 2022 £ | *Total funds Year ended 31 Mar 2021 £* |
|---|---|---|
| Payable in less than one year | **148,105** | *131,206* |
| | **148,105** | *131,206* |

## 12. Analysis of charity funds

| | Balance brought forward Year ended 31 Mar 2022 £ | Income for the period Year ended 31 Mar 2022 £ | Expenditure in the period Year ended 31 Mar 2022 £ | Transfer between funds Year ended 31 Mar 2022 £ | Balance carried forward Year ended 31 Mar 2022 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | 272,017 | 389,541 | (387,483) | (3,112) | 270,963 |
| **Restricted funds** | | | | | |
| 12 days of Christmas | - | 35,000 | (35,730) | 730 | - |
| Asfari grant | 18,900 | 37,500 | (58,711) | 2,311 | - |
| Asfari digital grant | 3,054 | - | (2,708) | - | 346 |
| Edenbeg grant | 13,093 | 20,000 | (13,164) | 71 | 20,000 |
| Prism the Gift Fund | - | 57,000 | - | - | 57,000 |
| Polar Capital | - | 15,000 | (4,522) | - | 10,478 |
| Prosthetics | 25,000 | 30,000 | (13,131) | - | 41,869 |
| **Restricted funds** | 60,047 | 194,500 | (127,966) | 3,112 | 129,693 |
| **Total funds** | 332,064 | 584,041 | (515,449) | - | 400,656 |

### 12 days of Christmas

These were funds received to support the Christmas Singing for Syrians campaign.

### Asfari grant

This grant was provided by the Asfari Foundation as instalment 3 of a three-year grant to build the organisational capacity of Hands Up.

### Asfari digital grant

This grant was provide by the Asfari Foundation to support digital growth within the charity.

### Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign and contribute to core costs.

### Polar Capital

This donation was provided support the organisational capacity of Hands Up.

### Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support our work in general.

### Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border.

## 12. Analysis of charity funds (continued)

| | *Balance brought forward Year ended 31 Mar 2021 £* | *Income for the period Year ended 31 Mar 2021 £* | *Expenditure in the period Year ended 31 Mar 2021 £* | *Transfer between funds Year ended 31 Mar 2021 £* | *Balance carried forward Year ended 31 Mar 2021 £* |
|---|---|---|---|---|---|
| **Unrestricted funds** | *200,624* | *294,882* | *(208,489)* | *(15,000)* | *272,017* |
| **Restricted funds** | | | | | |
| Asfari grant | - | *37,500* | *(18,600)* | - | *18,900* |
| Asfari digital grant | - | *7,000* | *(3,946)* | - | *3,054* |
| Edenbeg grant | *26,447* | *20,000* | *(33,354)* | - | *13,093* |
| Gala fund | *47,002* | - | *(47,002)* | - | - |
| Other | *1,692* | - | *(1,366)* | *(326)* | - |
| Prism the Gift Fund | - | *295,000* | *(295,000)* | - | - |
| Prosthetics | - | *10,000* | - | *15,000* | *25,000* |
| SAMS | - | *17,798* | *(18,124)* | *326* | - |
| **Restricted funds** | *75,141* | *387,298* | *(417,392)* | *15,000* | *60,047* |
| **Total funds** | *275,765* | *682,180* | *(625,881)* | - | *332,064* |

### Gala fund

These funds were raised during the Hands Up for Syria Gala held in May 2016 for education programmes, implemented by the International Rescue Committee, Save the Children, the UNHCR and SAWA for Development and Aid. The final amount was paid out in the current financial year.

### Other

These were various donations given to support a variety of education and health projects.

### SAMS

These funds were ]received to support the primary health clinic operated by SAMS.

## 13. Analysis of net assets

| | Unrestricted Funds Year ended 31 Mar 2022 £ | Restricted Funds Year ended 31 Mar 2022 £ | Total Funds Year ended 31 Mar 2022 £ |
|---|---|---|---|
| Fixed assets | 436 | - | 436 |
| Current assets | 429,963 | 129,693 | 559,656 |
| Current liabilities | (159,436) | - | (159,436) |
| | 270,963 | 129,693 | 400,656 |

| | *Unrestricted Funds Year ended 31 Mar 2021 £* | *Restricted Funds Year ended 31 Mar 2021 £* | *Total Funds Year ended 31 Mar 2021 £* |
|---|---|---|---|
| Fixed assets | *856* | - | *856* |
| Current assets | *422,526* | *60,047* | *482,573* |
| Current liabilities | *(151,365)* | - | *(151,365)* |
| | *272,017* | *60,047* | *332,064* |

## 14. Trustee remuneration

During the year, no Trustee received any remuneration (2021: £NIL). No members of the Board of Trustees received reimbursement of travel and subsistence expenses during the year (2021: £NIL).

## 15. Related party transactions

During the year, there were no related party transactions (2021: £NIL).


HANDS UP
FOUNDATION

**THE HANDS UP FOUNDATION**

England & Wales - Charity number 1156491

# Accounts

HANDS UP FOUNDATION



# Trustees' Annual Report & Financial Statements

For the year ending 31 March 2021

Over the past year **Hands Up** has helped almost **57,000** Syrians.

**We've empowered 8 local organisations to continue their work by funding:**

- Over **35,000** medical consultations
- Education for over **300 children**
- Salaries for **82** medical & non-medical staff
- Salaries for **17 teachers** and admin staff
- Over all, **45%** of those supported were **women** and **girls** and **37%** were **children**

HANDS UP FOUNDATION



# LEGAL & ADMINISTRATIVE INFORMATION

## Trustees

George Butler (Chair)
Joe Roberts (Vice Chair, Treasurer)
Johnnie Barnett
Louisa Leeper
Jack Coleman
Nick Haslam
Thierry Heathcoat Amory

## Registered office

Kemp House
160 City Road
London
EC1V 2NX

## Charity number 1156491

## Independent Examiners

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

## Bankers

Barclays Bank plc
2 Churchill Place
Canary Wharf
London
E14 5RB

## Company number CE001199

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27th July 2021

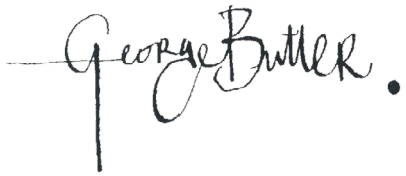
Dear All,

March this year marked ten years since Syria's conflict started. A decade which has destroyed the lives, homes and families of thousands of Syrians. Syria's economy is in dire straits, many are unable to afford or access things many of us would take for granted: food, shelter, healthcare, and education.

COVID-19 has dominated our headlines for the last year, understandably so, but for many of the Syrians we work with, the pandemic is just another problem added to the bottom of a very long list. While COVID-19 undoubtedly has affected vulnerable Syrian communities, it is not the greatest threat to them. That still comes in the form of bombs targeting schools and hospitals (the very places that should be the safest), the lack of means to earn a living and simply not being able to find enough food for families.

I am proud of the work we do and the passionate, inspiring Syrians – doctors, nurses, teachers - who make that possible. I also continue to be inspired by the generosity of our donors, who have not forgotten Syria, in spite of all else happening in the world. Sadly, this generosity will be needed in 2021 and beyond, but I am confident and hopeful that with determination and hard work we can continue to make a difference for thousands of Syrians each year.

Yours,



George Butler, Chair of Trustees

# TRUSTEES' REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 2015).

## OBJECTIVES & ACTIVITIES

The Hands Up Foundation (Hands Up) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. We are a young and innovative organisation, inspired by the generosity of the Syrians we met while living there before the conflict.






# MISSION & VISION

We believe in giving Syrians a hand up not a hand out and in the dignity gained by empowering local Syrian communities. We put our confidence in Syrian expertise to run local projects, nimbly delivering aid to wherever it is needed most. Working with local partners, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

We believe in a positive, creative approach to raising funds and awareness, with Syrian stories as the focus. We act as a trusted conduit between donors and programmes, in a volatile part of the world that would, otherwise, never meet.

# PROJECTS

Our greatest achievement is the support we provide to vulnerable Syrian communities. During the year, we enabled:

- Over 35,000 medical consultations providing basic medical care and emergency treatment, 61% for women and girls and 49% for children.
- Education for over 300 children.
- Salaries for 82 medical and non-medical staff.
- Salaries for 17 teachers and administrative staff.
- Oxygen cannisters, ventilators and COVID-appropriate burial bags.
- In all, 45% of those supported were women & girls, 37% were children.







This year we are delighted to have continued our partnerships with the Syrian American Medical Society (SAMS) and SAWA for Development & Aid. We also began working with six new local partners, focusing on some of the most vulnerable communities in north west Syria as well as starting a prosthetics pilot programme to provide a solution for those who have lost a limb in collaboration with the UK-based organisation Koalaa.

Funding this type of work in and around Syria isn't straightforward, but it is possible and we're so proud to be able to do it. Our partners provide us with regular reporting. This includes the number of beneficiaries reached, detailed cost breakdowns and case studies, but human stories are at the heart of what we do. This, alongside our due diligence procedure, is part of our commitment to ensure efficient use of funds raised.

The trustees will consider providing support for other organisations in furtherance of Hands Up's objectives as per the Charity Commission's guidance on public benefit.





## Primary Health Clinic, Syria – SAMS

This new Primary Health Clinic opened in March 2020 in Tal Abyad, north east Syria. The programme is a continuation of the previous clinic in southern rural Aleppo which had to close in early 2020 following increased violence. The team of 19 staff serve a local community of around 50,000 people, providing basic medical care as well as midwifery and emergency services. We funded the salaries of staff and the costs that make these jobs possible such as stationery, equipment and medicine. In areas like this, where there are no other public health services available, primary health care can be lifesaving.

COVID-19 has been present in northern Syria since spring 2020, however capacity to test was extremely limited to begin with and while this has improved, the actual numbers of cases are likely to be far higher than reported. At this PHC, the team have put protective measures in place to ensure that they can operate as safely as possible for staff and patients, including the provision of PPE and training for staff. They do not only provide health services to the local community, but also stability and hope. Where feasible and safe, we aim to support projects and their staff year on year. When this is not possible, we aim to work with the same team, or at the very least, provide duty of care.

# MAHMOUD'S STORY



Mahmoud is 8 years old and suffers from chronic asthma. His family was displaced and they now reside in the town of Ali Bajliyah, north east Syria.

"In addition to monitoring Mahmoud's condition, we provide all the medication and medical supplies he needs," said Dr. Abdulhamid Al-Hawijah, Mahmoud's pediatrician.

We are proud to be able to support Mahmoud and his family by securing care for their son. Mahmoud is one of thousands of children who has benefitted from the work of the Primary Health Clinic in Tal Abyad.



- ## Education, Lebanon – SAWA for Development and Aid

A school in the Bekaa Valley for 300 Syrian refugee children from the surrounding camps. There are numerous barriers preventing Syrian refugee children from accessing education, from language to finances, lack of pens and equipment. This school responds with the aim of getting these children to the point where they have a greater chance of entering the Lebanese public education system. We provide salaries for teachers, who also come from the local community.

This school is full of colour, light and laughter, presenting a marked difference to the often traumatic journeys many of these young Syrians have made. We were delighted that funds from the Hands Up for Syria Appeal, (launched with the Asfari Foundation and the Saïd Foundation in 2016), contributed to this project in the last year.

COVID-19 has had a devastating effect on schools worldwide, Lebanon is no different and since March 2020 the school has been closed to protect children and staff. The team introduced a distance learning initiative in May last year and have been using this ever since. While virtual teaching cannot replace the classroom, it does allow these children, who have already missed so much, to continue their education.

# RAWAN'S STORY



"Though she is given a week to solve the handouts, she finishes them within a day or two after receiving them. The handouts are good and clear to understand." says Rawan's mother with a proud smile. Rawan is 6 years old and lives in a refugee camp in the Bekaa Valley with her mother. She was excited to enrol in a Lebanese public school, but after its closure in March 2020 to protect children from the rapid spread of the pandemic, she fell out of the education system. Undeterred, Rawan noticed SAWA's education team distributing handouts in her camp and was determined to participate. She asked for some worksheets of her own. From then on, she was included in the weekly distribution cycle.

Education is crucial for the next generation of Syrian children. We must protect their future by ensuring they receive a solid education.

## New partnerships

We are delighted to have been able to support six new partners in northern Syria during the last year. Empowering local Syrian organisations to implement their vital work is a core part of our mission.

- ### Independent Doctor's Association (IDA)
  We worked with IDA to fund a one-month funding gap so that they could continue running their Primary Health Clinic in northern Syria as well as provide PPE for 17 health facilities in Syria's north west.

- ### MARAM Foundation for relief & development (MARAM)
  We worked with MARAM to fund a programme reducing the effects of gender-based violence (GBV) in so-called 'widows camps' in north west Syria, where many are extremely vulnerable. The programme reached over 3,200 people.

- ### Molham
  With Molham we funded ten ventilators for three hospitals in north west Syria. As well as the improvement of living standards in camps, through fortifying 292 tents for winter and providing a well for 472 families.



- ## Space of Hope

  We worked with Space of Hope to fund mental health and psychosocial support for youth in north west Syria, particularly during emergencies, such as COVID-19. The programme is still ongoing, but at this stage has reached over 3,000 young people in northern Syria.

- ## Syria Civil Defence

  Working with Syria Civil Defence, we increased the capacity of their ambulance service in north west Syria by funding 385 additional oxygen canisters. We also funded 5,000 burial bags, 54% of which were specifically for deaths from COVID-19.

- ## Violet

  We worked with Violet to fund an additional ambulance for their network and referral system in north west Syria. Ambulance referral systems in this part of Syria provide a lifeline for communities for general healthcare, but particularly with the spread of COVID-19.







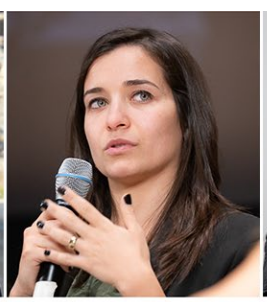
# FUNDRAISING

During the year we raised a total of £682,180. Of this, £522,654 was spent on charitable activities. Coming up with fun and positive ways to engage supporters while remembering Syria is at the heart of our fundraising.

This year, COVID-19 meant seeking alternatives to our events; a challenge we aspired to meet with the generosity of our supporters. First, we launched our Syrian Kitchen Club, providing delicious Middle Eastern recipes from some of our favourite chefs in return for a monthly donation. Next, we took inspiration from the storytelling tradition in Syria and our 'Al Hakawati' series saw stories from the likes of Mishal Husain, David Dimbleby and Jan Ravens. In November, we held a virtual panel discussion with the Marie Colvin Journalists' Network, chaired by Lyse Doucet, with the brilliant women listed below.

We were delighted to continue our partnership with the Asfari Foundation, through a three-year Civil Society Programme grant and start a new partnership with the pioneering organisation Choose Love.




*Maya Gebeily* *Zahera Harb* *Lyse Doucet* *Waad Al Kateab* *Rhouba Mhaissen*

# FUNDRAISING CAMPAIGN REVIEW

- Singing for Syrians raised £92,576. A UK-wide initiative offering a positive way to raise money and remember Syria through music. We took our usual carol service online and over 600 generous people tuned in. Hosted by Paddy O'Connell, the concert featured performances by singer-songwriter Katie Melua, actress Helen McCrory, Syrian poet Fouad M. Fouad and St Bride's Choir. Having been selected to take part in the Big Give Christmas Challenge, we were able to double donations given on the night of the carol concert and during the following week.

- Syrian Supper Club. COVID-19 sadly meant cancelling our supper clubs for the year, but we did reach a whole new audience through the Syrian Kitchen Club, providing delicious middle eastern recipes once a month to subscribers for any monthly donation they felt able to give. With our other regular giving, during the year this raised £18,000.

- Commercial Partnerships. We were delighted to launch collaborations with illustrator, Rory Hutton, the lampshade company Pooky as well as continue working with Pink Jinn's Souq and Abel & Cole on MarmalAid.









# FINANCIAL REVIEW

The results for the year are shown on page 27.

We generated income of £682,180 and incurred expenditure of £625,881. Reserves from the previous year allowed us to spend this much, without jeopardizing our financial position.

# RESERVES POLICY

Hands Up ended the year with £332,064 in reserves, £272,017 of which is unrestricted.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

# PLANS FOR FUTURE PERIODS

Our primary concern is to ensure that we can continue making a positive difference for vulnerable Syrian communities. The conflict is not yet over and reached its ten year marker in March 2021. Its impact will continue to devastate families, homes and livelihoods. The shifting situation inside Syria, and in the region, presents ongoing and new challenges to millions who have already faced a decade of instability and war. We want to ensure that they are not forgotten and that donors can give confidently to aid work in an extremely complex environment.

Equally, COVID-19 has presented a new challenge and the indirect impact of the virus will go far beyond those who are, sadly, immediately affected by it. We have already seen this in cuts to global aid budgets. This has the potential to devastate work which has been done in Syria over the last ten years to provide health services, education, stability and hope.

Our plan over the next year is to make sure that the doctors and teachers at the Primary Health Clinic and school we fund can continue. We also aim to continue working with other local Syrian partners where possible, and explore whether we can provide a new solution for people who have lost a limb.

Hard work will be needed to build on the strong fundraising results from last year. We need to continue expanding our supporter base and engaging a broader audience through creative fundraising, which must rely less on events, given the complications of social distancing. While we miss seeing people in person, we are excited about the possibilities and very much hope to gather people together again soon.

# STRUCTURE, GOVERNANCE & MANAGEMENT

Hands Up is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligibile under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of:

- The Constitution
- Latest Trustees' Annual Report and Statement of Accounts
- Our Policies

Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Hands Up works with partner organisations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organisations go through Hands Up's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.

# STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages 4 to 22 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Charities SORP (FRS 102)[1].

This report was approved and authorised for issue by the Board of Trustees on 27th July 2021 and signed on its behalf by:



George Butler

Chair of Trustees

1 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE HANDS UP FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)

I report to the trustees on my examination of the accounts of The Hands Up Foundation (charity number 1156491) for the year ended 31 March 2021 set out on pages 26 to 40.

## Respective responsibilities of trustees and examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The CIO's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

## It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

## Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

- Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



## Shaun Brownsmith FCA

For and on behalf of *Haines Watts Chartered Accountants*

4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

**Date:** 20 August 2021



# Financial Statements

# Statement of Financial Activities

For the year ended 31 March 2021

| | Notes | Unrestricted Funds Year ended 31 Mar 2021 £ | Restricted Funds Year ended 31 Mar 2021 £ | Total Funds Year ended 31 Mar 2021 £ | *Total Funds Year ended 31 Mar 2020 £* |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations & legacies | 2 | **258,997** | **387,298** | **646,295** | *396,601* |
| Other trading activities | 3 | **35,427** | **-** | **35,427** | *129,259* |
| Investments* | | **458** | **-** | **458** | *435* |
| **Total income** | | **294,882** | **387,298** | **682,180** | *526,295* |
| **Expenditure on:** | | | | | |
| Raising funds | 4 & 5 | **56,916** | **46,311** | **103,227** | *152,914* |
| Charitable activities | 4 & 6 | **151,573** | **371,081** | **522,654** | *386,690* |
| **Total expenditure** | | **208,489** | **417,392** | **625,881** | *539,604* |
| **Net income/(expenditure)** | | **86,393** | **(30,094)** | **56,299** | *(13,309)* |
| Transfer between funds | 12 | **(15,000)** | **15,000** | **-** | *-* |
| **Net movement in funds** | | **71,393** | **(15,094)** | **56,299** | *(13,309)* |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | 12 & 13 | **200,624** | **75,141** | **275,765** | *289,074* |
| Total funds carried forward | 12 & 13 | **272,017** | **60,047** | **332,064** | *275,765* |

All income from investments was unrestricted as to use in the current and prior year.

*The notes on pages 26 to 40 form part of the financial statements.*

# Balance Sheet

As at 31 March 2021

| | Notes | | Total funds 31 Mar 2021 £ | | Total funds 31 Mar 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets:** | | | | | |
| Tangible fixed assets | 8 | | 856 | | - |
| **Current assets:** | | | | | |
| Debtors | 9 | 1,930 | | 6,077 | |
| Cash at bank and in hand | | 480,643 | | 439,548 | |
| | | 482,573 | | 445,625 | |
| **Creditors:** amounts falling due within one year | 10 | (151,365) | | (169,860) | |
| **Net current assets** | | | 331,208 | | 275,765 |
| **Net assets** | | | 332,064 | | 275,765 |
| **Funds of the charity** | | | | | |
| Restricted funds | 12 & 13 | | 60,047 | | 75,141 |
| Unrestricted funds: | | | | | |
| General funds | 12 & 13 | 272,017 | | 200,624 | |
| | | | 272,017 | | 200,624 |
| **Total funds of the charity** | | | 332,064 | | 275,765 |

*The notes on pages 26 to 40 form part of the financial statements.*

The financial statements were approved and authorised for issue by the Board of Trustees on 27 July 2021 and signed on their behalf by:

George Butler

George Butler

**Chair of Trustees**

# Statement of cash flows

For the year ended 31 March 2021

| | | Year ended 31 Mar 2021 £ | | Year ended 31 Mar 2020 £ |
|---|---|---|---|---|
| **Cash flows from operating activities:** | | | | |
| Net income/(expenditure) for period (as per SOFA) | | **56,299** | | *(13,309)* |
| Adjustments for: | | | | |
| Interest received | **(458)** | | *(435)* | |
| Depreciation | **404** | | *-* | |
| (Increase)/decrease in prepayments | **(853)** | | *(123)* | |
| (Increase)/decrease in rent deposit | **2,000** | | *-* | |
| Increase/(decrease) in trade creditors | **7,759** | | *(2,479)* | |
| Increase/(decrease) in grants payable to organisations | **(33,681)** | | *(49,539)* | |
| Increase/(decrease) in accruals | **2,500** | | *720* | |
| Increase/(decrease) in salary control accounts | **7,927** | | *(5,371)* | |
| | | **(14,402)** | | *(57,227)* |
| **Net cash used in operating activities** | | **41,897** | | *(70,536)* |
| **Cash flows from investing activities:** | | | | |
| Interest received | **458** | | *435* | |
| Purchase of fixed assets | **(1,260)** | | *-* | |
| **Net cash used in investing activities** | | **(802)** | | *435* |
| **Net cash used in financing activities** | | **-** | | *-* |
| **Change in cash and cash equivalents in period** | | **41,095** | | *(70,101)* |
| **Cash and cash equivalents at the beginning of the period** | | **439,548** | | *509,649* |
| **Cash and cash equivalents at the end of the period** | | **480,643** | | *439,548* |

Cash and cash equivalents:

| | Year ended 31 Mar 2021 £ | Year ended 31 Mar 2020 £ |
|---|---|---|
| Cash in hand | **480,643** | *439,548* |
| | **480,643** | *439,548* |

*The notes on pages 26 to 40 form part of the financial statements.*

# Notes to the Financial Statements

## 1. Accounting policies

### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The effect of any event relating to the year ended 31 March 2021, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

### Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is 160 City Road, London EC1V 2NX.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

| | |
|---|---|
| Computer equipment | 3 years |

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in 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 adjustment in the next financial year.

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

### Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

## 2. Income from donations and legacies

| | Unrestricted Funds Year ended 31 Mar 2021 £ | Restricted Funds Year ended 31 Mar 2021 £ | Total Funds Year ended 31 Mar 2021 £ |
|---|---|---|---|
| Donations | 163,023 | - | 163,023 |
| Grants | 95,974 | 387,298 | 483,272 |
| | 258,997 | 387,298 | 646,295 |

| | *Unrestricted Funds Year ended 31 Mar 2020 £* | *Restricted Funds Year ended 31 Mar 2020 £* | *Total Funds Year ended 31 Mar 2020 £* |
|---|---|---|---|
| Donations | *179,818* | *32,781* | *212,599* |
| Grants | *60,420* | *123,582* | *184,002* |
| | *240,238* | *156,363* | *396,601* |

## 3. Income from other trading activities

| | Unrestricted Funds Year ended 31 Mar 2021 £ | Restricted Funds Year ended 31 Mar 2021 £ | Total Funds Year ended 31 Mar 2021 £ |
|---|---|---|---|
| Fundraising events | 35,427 | - | 35,427 |
| | 35,427 | - | 35,427 |

| | *Unrestricted Funds Year ended 31 Mar 2020 £* | *Restricted Funds Year ended 31 Mar 2020 £* | *Total Funds Year ended 31 Mar 2020 £* |
|---|---|---|---|
| Fundraising events | *129,179* | *80* | *129,259* |
| | *129,179* | *80* | *129,259* |

## 4. Total expenditure

| | Grants to partners Year ended 31 Mar 2021 £ | Other direct costs Year ended 31 Mar 2021 £ | Direct staff costs Year ended 31 Mar 2021 £ | Support costs Year ended 31 Mar 2021 £ | Total costs Year ended 31 Mar 2021 £ |
|---|---|---|---|---|---|
| Raising funds | - | 37,728 | 55,847 | 9,652 | 103,227 |
| Charitable activities | 447,242 | 5,033 | 21,510 | 48,869 | 522,654 |
| | 447,242 | 42,761 | 77,357 | 58,521 | 625,881 |

| | *Grants to partners Year ended 31 Mar 2020 £* | *Other direct costs Year ended 31 Mar 2020 £* | *Direct staff costs Year ended 31 Mar 2020 £* | *Support costs Year ended 31 Mar 2020 £* | *Total costs Year ended 31 Mar 2020 £* |
|---|---|---|---|---|---|
| Raising funds | - | *73,182* | *60,044* | *19,688* | *152,914* |
| Charitable activities | *313,456* | *901* | *22,545* | *49,788* | *386,690* |
| | *313,456* | *74,083* | *82,589* | *69,476* | *539,604* |

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

| | Total costs Year ended 31 Mar 2021 £ | *Total costs Year ended 31 Mar 2020 £* |
|---|---|---|
| Indirect staff costs | 13,483 | *14,629* |
| Premises | 7,088 | *14,712* |
| Administrative costs | 25,270 | *36,975* |
| Governance costs | 12,680 | *3,160* |
| | 58,521 | *69,476* |

Governance costs consists of the following:

| | Total costs Year ended 31 Mar 2021 £ | *Total costs Year ended 31 Mar 2020 £* |
|---|---|---|
| Independent examination | 2,160 | *2,160* |
| Insurance | 1,165 | *1,000* |
| Legal and professional fees | 9,355 | *-* |
| | 12,680 | *3,160* |

## 5. Expenditure on raising funds

| | Unrestricted Funds Year ended 31 Mar 2021 £ | Restricted Funds Year ended 31 Mar 2021 £ | Total Funds Year ended 31 Mar 2021 £ |
|---|---|---|---|
| Other direct costs | 21,808 | 15,920 | 37,728 |
| Staff costs | 30,939 | 24,908 | 55,847 |
| Support costs | 4,169 | 5,483 | 9,652 |
| | 56,916 | 46,311 | 103,227 |

| | *Unrestricted Funds Year ended 31 Mar 2020 £* | *Restricted Funds Year ended 31 Mar 2020 £* | *Total Funds Year ended 31 Mar 2020 £* |
|---|---|---|---|
| Other direct costs | *68,400* | *4,782* | *73,182* |
| Staff costs | *17,850* | *42,194* | *60,044* |
| Support costs | *10,642* | *9,046* | *19,688* |
| | *96,892* | *56,022* | *152,914* |

## 6. Expenditure on charitable activities

| | Unrestricted Funds Year ended 31 Mar 2021 £ | Restricted Funds Year ended 31 Mar 2021 £ | Total Funds Year ended 31 Mar 2021 £ |
|---|---|---|---|
| Grants to organisations | 103,922 | 343,320 | 447,242 |
| Other direct costs | 5,033 | - | 5,033 |
| Staff costs | 21,510 | - | 21,510 |
| Support costs | 21,108 | 27,761 | 48,869 |
| | 151,573 | 371,081 | 522,654 |

| | *Unrestricted Funds Year ended 31 Mar 2020 £* | *Restricted Funds Year ended 31 Mar 2020 £* | *Total Funds Year ended 31 Mar 2020 £* |
|---|---|---|---|
| Grants to organisations | *169,798* | *143,658* | *313,456* |
| Other direct costs | *129* | *772* | *901* |
| Staff costs | *22,545* | - | *22,545* |
| Support costs | *26,912* | *22,876* | *49,788* |
| | *219,384* | *167,306* | *386,690* |

## 7. Staff numbers and costs

| | Total costs Year ended 31 Mar 2021 £ | *Total costs Year ended 31 Mar 2020 £* |
|---|---|---|
| Gross salaries | 80,667 | *89,429* |
| Employer's NIC | 7,708 | *6,365* |
| Employer's pension | 2,465 | *1,424* |
| | 90,840 | *97,218* |

The average headcount during the year was 2 persons (2020: 3 persons).

No employee received employee benefits of more than £60,000 (2020: NIL).

The total remuneration paid to key management personnel during the year was £48,502 (2020: £46,166).

## 8. Tangible fixed assets

| | Computer equipment £ | Total £ |
|---|---|---|
| **Cost** | - | - |
| At 1 April 2020 | 1,260 | 1,260 |
| Additions in year | 1,260 | 1,260 |
| At 31 March 2021 | | |
| **Depreciation** | | |
| At 1 April 2020 | - | - |
| Charge for year | 404 | 404 |
| At 31 March 2021 | 404 | 404 |
| **Net book value** | | |
| At 1 April 2020 | - | - |
| At 31 March 2021 | 856 | 856 |

## 9. Debtors

| | Total Year ended 31 Mar 2021 £ | *Total Year ended 31 Mar 2020 £* |
|---|---|---|
| Prepayments | 1,930 | *1,077* |
| Rent deposit | - | *2,000* |
| HMRC overpayment | - | *3,000* |
| | 1,930 | *6,077* |

## 10. Creditors – amounts falling due within one year

| | Total Year ended 31 Mar 2021 £ | *Total Year ended 31 Mar 2020 £* |
|---|---|---|
| Trade creditors | 8,525 | *766* |
| Grants payable to organisations | 131,206 | *164,887* |
| Accruals | 6,460 | *3,960* |
| HMRC control account | 4,689 | - |
| Pension control account | 485 | *247* |
| | 151,365 | *169,860* |

## 11. Grants payable

| | Total funds Year ended 31 Mar 2021 £ | Total funds Year ended 31 Mar 2021 £ | *Total funds Year ended 31 Mar 2020 £* | *Total funds Year ended 31 Mar 2020 £* |
|---|---|---|---|---|
| **Brought forward on 1 April 2020** | | **164,887** | | *214,426* |
| Grants awarded in period | **525,187** | | *333,456* | |
| Grants cancelled in period | **(77,945)** | | *(20,000)* | |
| Net grants awarded | | **447,242** | | *313,456* |
| Paid in year | | **(513,283)** | | *(366,097)* |
| Returned in year | | **42,337** | | *-* |
| Exchange movement on non-GBP grants | | **(9,977)** | | *3,102* |
| **Carried forward on 31 March 2021** | | **131,206** | | *164,887* |

Grants payable are due within the following time frames:

| | Total funds Year ended 31 Mar 2021 £ | *Total funds Year ended 31 Mar 2020 £* |
|---|---|---|
| Payable in less than one year | **131,206** | *164,887* |
| | **131,206** | *164,887* |

## 12. Analysis of charity funds

| | Balance brought forward Year ended 31 Mar 2021 £ | Income for the period Year ended 31 Mar 2021 £ | Expenditure in the period Year ended 31 Mar 2021 £ | Transfer between funds Year ended 31 Mar 2021 £ | Balance carried forward Year ended 31 Mar 2021 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | 200,624 | 294,882 | (208,489) | (15,000) | 272,017 |
| **Restricted funds** | | | | | |
| Asfari grant | - | 37,500 | (18,600) | - | 18,900 |
| Asfari digital grant | - | 7,000 | (3,946) | - | 3,054 |
| Edenbeg grant | 26,447 | 20,000 | (33,354) | - | 13,093 |
| Gala fund | 47,002 | - | (47,002) | - | - |
| Other | 1,692 | - | (1,366) | (326) | - |
| Prism the Gift Fund | - | 295,000 | (295,000) | - | - |
| Prosthetics | - | 10,000 | - | 15,000 | 25,000 |
| SAMS | - | 17,798 | (18,124) | 326 | - |
| **Restricted funds** | 75,141 | 387,298 | (417,392) | 15,000 | 60,047 |
| **Total funds** | 275,765 | 682,180 | (625,881) | - | 332,064 |

### Asfari grant

This grant was provided by the Asfari Foundation as instalment 3 of a three-year grant to build the organisational capacity of Hands Up.

### Asfari digital grant

This grant was provide by the Asfari Foundation to support digital growth within the charity.

### Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign and contribute to core costs.

### Gala fund

These funds were raised during the Hands Up for Syria Gala held in May 2016 for education programmes, implemented by the International Rescue Committee, Save the Children, the UNHCR and SAWA for Development and Aid. The final amount was paid out in the current financial year.

### Other

These were various donations given to support a variety of education and health projects.

### Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support our work in general.

### Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border. The funds will be spent in the next financial year. A condition of the funding was for Hands Up to provide match funds, and the Trustees chose to increase this contribution to £15,000 from unrestricted reserves.

### SAMS

These funds were ]received to support the primary health clinic operated by SAMS.

## 12. Analysis of charity funds (continued)

| | *Balance brought forward Year ended 31 Mar 2020 £* | *Income for the period Year ended 31 Mar 2020 £* | *Expenditure in the period Year ended 31 Mar 2020 £* | *Transfer between funds Year ended 31 Mar 2020 £* | *Balance carried forward Year ended 31 Mar 2020 £* |
|---|---|---|---|---|---|
| **Unrestricted funds** | *120,857* | *369,852* | *(316,276)* | *26,191* | *200,624* |
| **Restricted funds** | | | | | |
| Asfari grant | - | *75,000* | *(75,000)* | - | - |
| Edenbeg grant | *4,793* | *25,000* | *(3,346)* | - | *26,447* |
| Gala fund | *153,238* | - | *(50,300)* | *(55,936)* | *47,002* |
| Flood appeal | *10,186* | *8,250* | *(119)* | *(18,317)* | - |
| Medical emergency appeal | - | *25,651* | *(24,184)* | *(1,467)* | - |
| Other | - | *1,710* | *(18)* | - | *1,692* |
| SAWA | - | *20,832* | *(70,361)* | *49,529* | - |
| **Restricted funds** | *168,217* | *156,443* | *(223,328)* | *(26,191)* | *75,141* |
| **Total funds** | *289,074* | *526,295* | *(539,604)* | - | *275,765* |

### Medical emergency appeal

These were funds raised during the financial year to go towards emergency medical supplies in North West Syria, with a small balance at year end transferred to unrestricted funds to cover the costs of the appeal.

### SAWA

These funds were raised to support the ongoing work with SAWA and were subsidised by unrestricted funds in the year.

## 13. Analysis of net assets

| | **Unrestricted Funds Year ended 31 Mar 2021 £** | **Restricted Funds Year ended 31 Mar 2021 £** | **Total Funds Year ended 31 Mar 2021 £** |
|---|---|---|---|
| Fixed assets | **856** | **-** | **856** |
| Current assets | **422,526** | **60,047** | **482,573** |
| Current liabilities | **(151,365)** | **-** | **(151,365)** |
| | **272,017** | **60,047** | **332,064** |

| | *Unrestricted Funds Year ended 31 Mar 2020 £* | *Restricted Funds Year ended 31 Mar 2020 £* | *Total Funds Year ended 31 Mar 2020 £* |
|---|---|---|---|
| Current assets | *370,484* | *75,141* | *445,625* |
| Current liabilities | *(169,860)* | - | *(169,860)* |
| | *200,624* | *75,141* | *275,765* |

## 14. Trustee remuneration

During the year, no Trustee received any remuneration (2020: £NIL). No members of the Board of Trustees received reimbursement of travel and subsistence expenses during the year (2020: £NIL).

## 15. Related party transactions

During the year, there were no related party transactions (2020: £NIL).


HANDS UP
FOUNDATION

# HAN001 - Combined report and accounts - 31 March 2021

Final Audit Report 2021-08-20

| | |
|---|---|
| Created: | 2021-08-20 |
| By: | Andrew Nash (andy@andynashac.com) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAfY5Bgah-KPubRnOvQ4It74RzAu8GSCXi |

## "HAN001 - Combined report and accounts - 31 March 2021" History

Document created by Andrew Nash (andy@andynashac.com)
2021-08-20 - 10:39:15 AM GMT- IP address: 78.33.47.179

Document emailed to Haines Watts (sbrownsmith@hwca.com) for signature
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Document e-signed by Haines Watts (sbrownsmith@hwca.com)
Signature Date: 2021-08-20 - 11:32:30 AM GMT - Time Source: server- IP address: 92.40.193.194

Agreement completed.
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