



Annual Report and Financial Statements

for the Year Ended 31 December 2023

Registered Charity Number: 1162572

Contents

Introduction	3
Legal and Administrative Information	4
Structure, Governance and Management	5
Objectives and Activities.....	9
Achievements and Performance of Annual Multi-Country Campaigns (AMCC):.....	11
Ramadan	11
Qurbani and Eid Gifts	12
Medical Aid	13
Water Provision	14
Winter Campaign	15
Country Specific Activity	17
Gaza, Palestine.....	17
Morocco Earthquake	18
Turkey Syria Earthquake	18
Uganda.....	19
Plans for Future Periods	20
Financial Review	21
Audit Exemption	22
Report of the Independent Examiner to the trustees	23
Statement of Financial Activities	24
Balance Sheet	25
Notes to the accounts.....	26

Introduction

In these times of great trials, we are reminded of our responsibility as Muslims to extend mercy, compassion, and support to those in need. Guided by the principles of our faith, IHR has diligently provided relief and hope to communities facing hardship around the world over the past year. Whether responding to crises or supporting sustainable development, our efforts are driven by the desire to serve humanity for the sake of our Creator.

The Board of Trustees is highly satisfied with the commendable efforts and overall performance of IHR in meeting its charitable objectives. Despite significant global challenges, our team has shown remarkable adaptability and resilience. Lessons learned from remote monitoring have been effectively integrated into our practices, ensuring a high level of assurance in the quality of our work. This year, the unwavering commitment of our members, volunteers, and donors has demonstrated that even the most formidable challenges can be overcome through motivation, resilience, and unity.

As we reflect on the past year, we are reminded of the Qur'anic injunction to "stand firm in justice" and to "do good as Allah has done good to you." The Board of Trustees believes that with the dedication of our members and the strength of our resources, IHR is well-positioned to continue its mission with confidence for the foreseeable future. We are deeply grateful for the trust and support placed in us, and we remain committed to carrying out this Amanah (trust) with sincerity and humility.

It is through the generosity and prayers of our donors, the dedication of our volunteers, and the cooperation of like-minded organizations that we have been able to reach those in need. We extend our heartfelt thanks to you for being part of this journey and may Allah reward you for your support and commitment to helping others.

International Humanitarian Relief (IHR) Board of Trustees present their annual report incorporating an overview of the organization's activities, achievements and financial statements for the year ended December 2023

Legal and Administrative Information

Charity Name	International Humanitarian Relief.
Charity Number	1162572
Registration Date	8 July 2015
Registered Office and Operational Address	Legacy House 173 Sunbridge Road Bradford BD1 2HB
Telephone	0127455759
Email	admin@IHR.org
Board of Trustees	Mohammed Yasin Baz Baber Ahmed Abid Hussain – Resigned 31 st May 2024 Nadeem Iqbal – Appointed to Board of Trustees on 21 st October 2023
Accountants	Virtus Financial Services Chartered Certified Accountants Virtus-Financial.Co.Uk
Bankers	Barclays Bank, 10 Market Street, Bradford, BD1 1EG

Structure, Governance and Management

IHR was established as a Charitable Incorporated Organization in July 2015, governed by the principles outlined in its Trust Agreement. The appointed trustees are responsible for managing the charity in accordance with these principles. The governing document imposes no restrictions on the charity's operations or investment powers, aside from those mandated by charitable law.

The charity's voting members consist solely of its acting trustees, who are appointed based on their ability to add value through guidance, skills, and networks. The authority to appoint new trustees is vested in the Board and is exercised in accordance with the organization's needs.

New trustees undergo formal induction and role-specific training. All members are invited to attend meetings where vital information is shared, and key decisions regarding IHR's finances are communicated.

Additionally, IHR recruits a range of qualified personnel and volunteers who are dedicated to advancing the charity's mission. Staff members are encouraged and supported in contributing to the charity's development on a voluntary basis.

Relationships Between the Charity and Related Parties

The governing document of IHR does not grant any external body the authority to appoint charity trustees. IHR does not have corporate trustees or subsidiary organizations, and it is not part of a larger umbrella group of charities. Consequently, there are no external influences affecting the charity's operating policies.

Governance

All trustees actively oversee the charity to ensure that proposals are critically and objectively reviewed before any decisions are made. The trustees are committed to maintaining effective governance and management, drawing on appropriate knowledge and experience. When necessary, they seek advice and support from external advisors.

All new proposals are first discussed and approved by the trustees. Operational decisions delegated to staff are limited to ongoing activities, such as initiating fundraising and publicity for recurring campaigns like Ramadan and Qurbani, which the trustees approve on a multiyear basis.

Recruitment, Appointment, and Induction of Trustees

IHR evaluates the need for additional trustees to ensure effective management of the charity. This process involves assessing the required skills, knowledge, and experience needed for the current operational climate and identifying potential candidates. The activities of the Board are promoted and explained to prospective members. Selection is based on a thorough evaluation of the candidates' qualities, characteristics, and qualifications. All potential trustees are invited to volunteer with the charity before receiving a formal invitation to join the Board.

Upon appointment, new trustees receive a comprehensive training pack and a one-on-one session with a governance expert. Their induction includes an explanation of the Board's functions and the assignment of a mentor to guide them. An overview of the organization

and its activities is provided, and ongoing training is recommended to ensure trustees remain well-informed and effective in their roles.

The Contribution of Volunteers

Volunteers have been essential to the establishment and ongoing success of IHR. Their support has been crucial in setting the foundations for our charity and advancing our mission. We are deeply grateful to our volunteers, who willingly dedicate their time, energy, and skills to our activities. Their commitment and enthusiasm significantly enhance our ability to serve communities in need and drive our initiatives forward.

The Trustees extend their heartfelt thanks to all who have volunteered their time and efforts to IHR. Your dedication and selflessness have not only contributed to our operational success but also inspire us to continue striving towards our goals. Your unwavering support is a testament to the strength and spirit of our community.

To support and guide our volunteers, IHR has established a comprehensive social media policy. This policy outlines the rules for using IHR's branding on social media platforms and sets expectations for staff and volunteers managing the charity's social media accounts. It also provides guidelines for how staff and volunteers should represent the charity on their personal social media accounts. This policy ensures that all communications are consistent with our values and helps maintain the integrity of IHR's online presence.

Partners in Delivering Aid

At IHR, we understand that collaborating with local NGOs in the countries where we provide aid often yields greater impact and cost-efficiency. Partnering with these local organizations allows us to benefit from their deep-rooted knowledge of the communities they serve and their established networks, which significantly enhances the effectiveness of our aid delivery. This approach has been successful in previous years, leading the Trustees to continue engaging with a select group of reliable local charities and NGOs.

Our local partners frequently operate under challenging conditions, including limited resources, difficult terrain, and complex socio-political environments. Despite these hurdles, their resilience and dedication enable them to reach and assist the most vulnerable populations effectively. By working with these local organizations, we not only reduce our operational costs but also contribute to alleviating local poverty. Our collaboration helps create jobs within the communities, thereby boosting local economies and empowering residents.

Moreover, working with local NGOs strengthens the skills and capacity of the local workforce, fostering sustainable development and community self-reliance. We deeply value the commitment of these partners who, despite facing significant challenges, continue to provide essential services and support to those in need.

Before establishing any partnership, the Trustees and IHR volunteers rigorously vet each local NGO to ensure its independence, capability, and alignment with our mission. This thorough vetting process is essential for maintaining the integrity and effectiveness of our aid programs, ensuring that all partners are trustworthy and competent in delivering meaningful support.

Through these strategic partnerships, IHR aims to maximize the impact of its aid efforts while supporting and reinforcing the resilience of local communities, even in the face of adversity.

Increase in Video Monitoring

IHR has implemented live video calls for trustees and key volunteers at critical stages of the aid delivery process, including needs assessment, goods procurement, aid delivery, and monitoring. Our delivery partners have adapted to increased virtual and remote monitoring, which enhances our involvement in all stages of planning, executing, and overseeing aid.

Live video feeds are primarily used during the delivery stage when it is safe and does not compromise the dignity of the beneficiaries. We ensure these calls are conducted with the utmost respect for privacy, avoiding any situations that could be intrusive or distressing.

We remind those involved in monitoring that, from an Islamic perspective, the aid being given is considered the property of the beneficiary. The charity's role is to facilitate the transfer of this aid from the donor to the beneficiary, conducting ourselves as though we are returning lost property to its rightful owner.

These operational changes have been highly beneficial. Remote monitoring has increased transparency and significantly reduced operational costs. Additionally, live video calls for qualitative monitoring have enabled IHR to generate more social media content, including live feeds shared with our supporters. This increased visibility showcases the impact of our aid, strengthens donor confidence, and helps keep our administrative and publicity costs low.

Below is a list of the charities and NGOs that IHR has partnered with to assist in its relief efforts and achieve its charitable objectives (in alphabetical order):

1. AHSAS Disabled People Organisation – Pakistan
2. Amikab community Centre - Uganda
3. Families Relief
4. Global Rahma Foundation (Palestine, Lebanon, Syria, Yemen)
5. Human Relief Mission (Afghanistan)
6. She Hope Society (Jammu Kashmir India)
7. Tayyab Trust India

Risk Management

IHR continuously integrates risk management into its day-to-day operations and organizational culture across its global activities. The Trustees regularly evaluate the effectiveness of mitigation strategies to ensure that potential risks are identified and addressed appropriately. Recognizing that operating in certain environments can be high-risk, the Trustees assess whether continued operations in these areas could jeopardize the charity as a whole.

Risk management is a critical component of both daily and strategic decision-making, particularly given the high-risk factors associated with working globally in humanitarian settings. The Trustees are responsible for establishing and maintaining a robust risk management process and fostering a risk-aware culture within the organization.

IHR's approach to risk management involves acknowledging and accepting an appropriate level of risk inherent in humanitarian response environments, which can often be volatile. It is crucial to balance risk tolerance with effective risk mitigation strategies to ensure that our work is not unduly impeded and that we can continue to support our beneficiaries effectively. Identified risks are categorized based on their potential impact, and strategies are developed to address these challenges while safeguarding the charity and its beneficiaries.

In the past, Trustees managed high-risk activities by limiting the scope and value of work undertaken in such environments. Moving forward, the Trustees have decided to incorporate additional criteria into their risk assessments. This includes evaluating the effort required to mitigate risks relative to the monetary value of the aid being delivered. As a result, the Trustees have chosen to cease operations in certain high-risk environments. Existing projects in these areas are being concluded as swiftly as possible, and no new multi-year commitments will be made for high-risk projects.

Objectives and Activities

The Objects of IHR as cited in the Governing Document are:

The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of food/clothing medical aid to such persons.

The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money for persons, bodies, organisations and/ or countries affected including the provisions of medical, food, clothes aid.

To prevent or relieve poverty, financial hardship and suffering of the poor and needy. To preserve life and promote the health and welfare of the poor and needy including by protecting the poor and needy who have suffered harm or whose lives are at risk.

To advance the development and education of the poor and needy, and to promote the efficiency and effectiveness of charities who are members of international humanitarian relief, through the provision of advice, co-ordination, education and training.

Working anywhere in the world and when the need arises.

Consideration of Public Benefit Guidance

In all decision-making processes, IHR takes careful account of the Commission's public benefit guidance to ensure that our actions align with the principles of charitable effectiveness and accountability. This guidance is integral to our approach, as it helps us to uphold the highest standards of transparency and impact in our charitable activities.

We rigorously apply the Commission's public benefit principles by assessing how our decisions and initiatives serve the public interest. This involves evaluating whether our programs and projects meet the criteria for public benefit, including ensuring that they are aimed at alleviating need, improving well-being, and providing tangible benefits to the communities we serve.

When making decisions, we consider how each action aligns with the guidance on:

1. **The Nature of Our Charitable Objectives:** We ensure that our objectives and activities are clearly defined and that they fulfil the legal definition of charitable purposes. Our decisions are made with a focus on enhancing the impact of our charitable work and addressing the needs of our beneficiaries.
2. **Beneficiary Access and Inclusivity:** We assess how our initiatives provide benefits to a broad segment of the community and whether they are accessible to those in need. Our aim is to avoid any exclusions or limitations that could prevent eligible individuals or groups from receiving the support they require.
3. **Transparency and Accountability:** We implement robust mechanisms to monitor and evaluate the effectiveness of our programs. This includes regular reporting on our activities and outcomes to ensure that we remain accountable to both the public and our donors.
4. **Proportionality of Benefit:** We review whether the benefits provided are proportionate to the resources expended and whether they represent good value for the charitable funds invested. This involves ensuring that our expenditures are directed towards initiatives that deliver significant and measurable benefits.
5. **Safeguarding the Charity's Assets:** We take measures to protect the charity's assets and ensure that they are used appropriately to achieve our charitable purposes. This includes careful consideration of risk management and financial stewardship.

By integrating the Commission's public benefit guidance into our decision-making, we strive to enhance our effectiveness and ensure that our activities are carried out in a manner that is consistent with our commitment to public benefit. This approach helps us to build trust with our supporters and maintain the highest standards of charitable governance.

Since its inception, the International Humanitarian Relief (IHR) has emerged as a vital source of support and comfort for countless individuals facing hardship. Through its essential relief efforts, IHR has provided emergency care packages, shelter, food, and clean water, playing a crucial role in saving hundreds of lives in some of the world's most impoverished regions. The organization's commitment to adhering effectively to its policies and procedures enables it to achieve its aims and objectives, leveraging a robust network of established partners and dedicated volunteers.

Where we Work

Over the past year, IHR has extended its reach to support the most vulnerable in the following countries (alphabetical order):

1. Afghanistan
2. Gambia
3. India - Jammu Kashmir
4. Lebanon
5. Pakistan
6. Palestine
7. Syria
8. Uganda
9. Yemen

In the coming year, IHR hopes to maintain its excellent standard of work in these countries.

Summary of Activities through the Year

During the reporting period, IHR, with the invaluable support of its donors, volunteers, and team members, has successfully extended its relief aid and support to improve the lives of thousands of beneficiaries in urgent need.

The delivery of aid can be categorized into two broad areas:

1. Annual Multi-Country Campaigns (AMCC):

These include major initiatives such as Eid, Qurbani, Providing Water, Ramadan, and Winter Aid, which are executed across the countries listed above.

2. Country-Specific Campaigns:

In addition to the AMCCs, IHR conducts campaigns tailored to address specific incidents, such as natural disasters or fundraising initiatives aimed at fulfilling identified needs in collaboration with local delivery partners.

Through these coordinated efforts, IHR continues to preserve and enhance the well-being of vulnerable communities worldwide, demonstrating its unwavering commitment to humanitarian relief and support.

Achievements and Performance of Annual Multi-Country Campaigns (AMCC):

Ramadan

In keeping with its commitment to alleviating hunger and supporting vulnerable communities, International Humanitarian Relief (IHR) conducted extensive aid work throughout the holy month of Ramadan, a time of giving and compassion. This year, IHR facilitated the distribution of essential food supplies to impoverished communities, providing vital nourishment to thousands of individuals and families who might otherwise face food insecurity.

Food Aid Distribution During Ramadan

As part of its Ramadan campaign, IHR sent containers loaded with life-saving food items such as baby milk powder, lentils, dry pasta, cooking oil, and other necessities to ensure that families in dire situations received proper nutrition. These items were carefully chosen based on nutritional value, shelf life, and suitability for different cultural diets, helping communities sustain themselves throughout the fasting period. This initiative was targeted at those most in need, including impoverished families, refugees, and internally displaced people (IDPs).

In addition to sending containers of essential food supplies, IHR also carried out food parcel distributions in the countries where it operates, supplementing the larger Ramadan campaigns with tailored support to reach even more people. These food parcels were specifically designed to support families for the duration of the entire month, covering basic nutritional needs and allowing recipients to observe Ramadan without the constant stress of food insecurity.

IHR Family Food Parcels

The IHR family food parcels were carefully put together to provide sustenance for an entire month, ensuring that families had enough food to last them throughout Ramadan. These parcels consisted of staple items such as flour, oil, lentils, spices, and sugar, as well as other essential items depending on the geographical location and specific dietary needs of the community. The inclusion of culturally appropriate food items was crucial, ensuring that recipients received food they were familiar with and could easily incorporate into their meals.

Refugees and IDPs across Lebanon, Palestine, and Yemen were provided with Ramadan food packs. These regions have been particularly affected by ongoing conflict and economic instability, leaving many families unable to afford basic food items. By providing these food parcels, IHR helped alleviate the daily struggle for food, allowing these individuals to focus on their spiritual needs during this important time of the year.

Hot Cooked Meals – Bringing Comfort During Ramadan

In addition to the distribution of food parcels, IHR continued its yearly tradition of providing hot cooked meals during Ramadan. This initiative focused on providing two hot meals each day to those in need, specifically in Lebanon, Palestine, Syria and Yemen—areas where people are often forced to go without a meal for days at a time due to severe poverty and conflict. The provision of hot meals served not only to nourish the body but also to bring a sense of comfort and community during the holy month.

The hot meal program was especially vital for those living in refugee camps and temporary shelters, where cooking facilities are limited or non-existent, and people face extreme hardships. By providing freshly prepared meals at specific distribution points, IHR ensured that people could break their fast with dignity, enjoying wholesome and nutritious food. The meals were designed to include culturally appropriate ingredients, providing the required energy and nutrients to sustain individuals after a day of fasting.

Community-Centred Distribution

One of the hallmarks of IHR's Ramadan food distribution program was its focus on the community. Working with local partners, community leaders, and volunteers, IHR made sure that the aid reached those most in need, including families who had lost their primary breadwinner, widows, orphans, the elderly, and those with disabilities. By engaging local partners, IHR was able to create a streamlined distribution process, ensuring that food was delivered efficiently and directly to those who required it the most.

IHR also paid special attention to the safety and dignity of those receiving aid. Distribution points were carefully selected to ensure ease of access, and culturally appropriate measures were taken to ensure that recipients felt respected and valued. By offering support in a way that preserved dignity, IHR upheld its core value of compassion, ensuring that the aid reached not just the physical but also the emotional and spiritual needs of the recipients.

A Broader Impact on the Community

Providing food aid during Ramadan is about more than just giving sustenance; it is about uplifting communities and allowing individuals to celebrate a cherished religious tradition despite the challenges they face. The month of Ramadan is a time for spiritual reflection, fasting, and community, and IHR's efforts helped make it possible for those in challenging circumstances to participate fully in the observance of Ramadan.

The provision of food also contributed to a broader sense of hope and solidarity within these communities. In regions where conflict and poverty have become daily struggles, the distribution of food parcels and hot meals reminded people that they are not forgotten, that there is a global community that cares about their well-being. By working closely with local networks and organizations, IHR ensured that the process of giving was community-centered, creating a sense of togetherness during a time meant for unity.

Ramadan distribution in Nangarhar district In Afghanistan, over 100 households were provided with sufficient food to meet the daily needs of 7 people for the whole of the month of Ramadan. Additionally 1000 daily hot Iftar meals being provided during the whole of the month of Ramadan and 100 Eid at Fitr gifts were distributed.

Similarly in both Marib, Yemen, and in Saida, Beqqa, Lebanon 800 daily hot iftar meal were provided.

Qurbani and Eid Gifts

One of the busiest and most significant periods of the year for International Humanitarian Relief (IHR) is the time of Qurbani, or *udḥiyah* as it is known in Islamic law. This practice involves the ritual sacrifice of a livestock animal during Eid al-Adha, commemorating the willingness of Prophet Ibrahim (Abraham) to sacrifice his son as an act of obedience to God. Qurbani holds immense cultural and religious importance and is also a crucial source of nutrition for disadvantaged communities. Most of these communities rely entirely on charities like IHR to receive Qurbani meat, as it is often the only time in the year when they get fresh animal protein—a vital source of nutrients that helps combat widespread malnutrition and protein deficiency in these impoverished areas.

IHR has been at the forefront of these efforts, not only distributing Qurbani meat but also contributing to the broader economic development of these communities. By sourcing livestock from local farmers, IHR has supported the local agricultural economy, creating opportunities for small-scale farmers and those involved in various stages of the Qurbani

process, such as purchasing, slaughtering, and preparing the meat. This approach not only ensures the provision of fresh, hygienic meat to recipients but also empowers local communities and provides an economic boost, allowing the benefits of Qurbani to reach beyond mere distribution and into the livelihoods of many families.

This year, IHR provided fresh Qurbani meat and Eid gifts to communities in Afghanistan, Gambia, India - Jammu Kashmir, Lebanon, Pakistan, Palestine, Syria, Uganda and Yemen, addressing the critical needs of those living under extremely challenging circumstances. The meat distributed to these areas provided essential nutrition to thousands, fulfilling both religious obligations and humanitarian goals.

Qurbani meat, food, and Eid gifts were provided to refugees and IDPs across Lebanon, Palestine, Syria and Yemen, and other vulnerable regions. For those living in Lebanon, the aid reached not only the local communities but also the Palestinian and Syrian refugees who are enduring severe economic hardship. The Qurbani meat distribution offered a rare opportunity for these families to receive high-quality protein, often lacking in their usual diet.

Eid gifts were also distributed to children in Uganda, bringing smiles and joy to the faces of young ones who often have little to celebrate. This effort extended to Palestinian and Syrian refugee children in Syria and Lebanon, where Eid is often marred by conflict and hardship. These gifts allowed children to partake in the festivities, adding a sense of normalcy and happiness to their lives during an otherwise difficult time.

In addition to these major initiatives, IHR made arrangements to fulfill specific donor requests for Qurbani distribution in other countries, ensuring that the wishes of their donors were met and that aid was extended to as many regions as possible. This flexible approach allowed donors to contribute directly to the communities they felt most connected to, making the impact of the Qurbani campaign even more far-reaching.

Through all these efforts, IHR has managed to strengthen its role as a bridge between generous donors and needy communities. By working at multiple levels—providing fresh meat, empowering local farmers, ensuring hygienic slaughter practices, and giving gifts to children—IHR has created a holistic approach to aid during one of the most important times of the Islamic calendar. The positive impact of these efforts on both individual families and the broader communities is a testament to the organization's dedication to reducing poverty, alleviating hunger, and bringing joy to those in dire need.

Medical Aid

International Humanitarian Relief (IHR) has been dedicated to providing essential support to some of the world's most vulnerable populations by delivering crucial medical aid to those in need. Access to healthcare is a significant challenge in many of the regions IHR serves, where health facilities are often inadequate or entirely absent. To address these challenges, IHR's medical aid program includes the following components:

Medicines and Medical Supplies: IHR distributes essential medications, including antibiotics, pain relievers, and chronic disease treatments, in underserved areas. This initiative alleviates the suffering of individuals who have limited or no access to healthcare services, ensuring that critical health needs are met.

Medical Equipment: To support healthcare workers in their efforts to provide effective treatment, IHR supplies basic medical equipment to clinics and medical centers. This

includes items such as bandages, surgical kits, and diagnostic tools, enhancing the capacity of local health facilities to treat patients.

Specific Medical Support for Palestinians: In Palestine, IHR provides vital medical assistance to individuals facing challenges in accessing healthcare due to ongoing conflict and restrictions on movement. By delivering medications and health services, IHR alleviates the burden on already overstretched local health facilities, ensuring that those in need receive timely care.

Through these comprehensive efforts, IHR is committed to improving health outcomes and providing hope to communities facing dire circumstances. The medical aid program not only addresses immediate health needs but also helps to build resilient healthcare systems in some of the most challenging environments.

Water Provision

Water is the essence of life, yet millions of marginalized people around the world do not have access to safe drinking water. The lack of suitable drinking water leads to numerous health crises, disrupts communities, and significantly impacts overall well-being. As part of its mission to uplift the world's poorest communities, International Humanitarian Relief (IHR) is committed to addressing this critical issue by providing safe, consumable water through a variety of means, including constructing new wells and refurbishing or repairing existing ones.

Thirst Relief – A Lifeline for Communities

The provision of clean water is about more than just quenching thirst; it is about safeguarding the health and future of entire communities. Having access to clean water saves lives by preventing deadly waterborne diseases, which are a leading cause of mortality in underdeveloped regions. It is also imperative for maintaining good health, ensuring that children grow up strong, healthy, and able to attend school without suffering from water-related illnesses. The availability of clean water directly impacts agricultural productivity, providing a necessary foundation for small-scale farming and livestock rearing, which are key to local economies.

Promoting Economic Development and Stability

Through its thirst relief program, IHR is not only providing immediate solutions to water scarcity but also promoting long-term economic development and stability. Access to clean water is essential for agriculture, which forms the backbone of many rural economies. When communities have a reliable source of water, they can grow crops and raise livestock, supporting their own food security and contributing to local markets. This kind of self-sufficiency reduces dependence on external aid and fosters economic resilience, allowing families to invest in their future.

Reducing Rural Migration

By providing water in remote rural villages, IHR is helping to reduce the migration of poor herders and farmers to cities. In many developing countries, the absence of reliable water sources in rural areas forces families to leave their ancestral homes and move to urban centers in search of better opportunities. This migration not only causes overcrowding in cities but also results in a decrease in agricultural production in rural areas, leading to higher food prices and increased food insecurity for all. By bringing clean water to these communities, IHR helps families remain in their villages, maintain their way of life, and contribute to local food production—thereby stabilizing both rural and urban economies.

IHR continues to make strides in its efforts to provide clean drinking water, focusing on several strategic interventions tailored to the unique needs of different regions:

1. New Well Construction:

In remote villages, the lack of water infrastructure means many people rely on unclean sources or have to travel long distances to collect water. IHR has initiated numerous projects to build new wells in these remote communities, ensuring that families have a nearby, reliable source of clean drinking water. This not only saves time and effort but also significantly improves the quality of life, reducing waterborne diseases that are often prevalent in such areas.

2. Refurbishing and Repairing Existing Wells:

In addition to building new wells, IHR is also focused on making existing infrastructure functional again. In countries like Uganda, many wells and water facilities that once provided fresh water have fallen into disrepair. IHR identifies these unused facilities and undertakes refurbishing projects to bring them back into working condition. This approach is both cost-effective and sustainable, maximizing the impact of limited resources by restoring what was previously established.

3. Hand Pumps in Rural communities:

For communities in the sub-continent IHR has implemented projects to install hand pumps, which are crucial for drawing water from underground sources. These hand pumps are easy to operate and provide a safe, accessible way for villagers to obtain the water they need for drinking, cooking, and sanitation. This intervention has a significant impact, particularly for women and children, who often bear the burden of water collection.

4. Water Tanker Deliveries in Conflict Zones:

In areas of conflict such as Palestine and Yemen, infrastructure damage and displacement have left many communities without access to previous sources of water. For these internally displaced people (IDPs), IHR arranges the delivery of water via tankers, ensuring that families have a regular supply of safe drinking water despite the challenges of war and displacement. These water tanker deliveries are a lifeline for communities that have lost access to their traditional water resources, providing essential relief in a time of great need.

Looking Forward – Continuing the Mission

IHR's dedication to providing clean, safe drinking water is a cornerstone of its mission to support the world's most vulnerable populations. The thirst relief program is about bringing hope and lasting change—helping communities thrive by addressing one of the most basic yet essential human needs. Moving forward, IHR will continue to work in partnership with local communities, leveraging innovative solutions and sustainable practices to ensure that everyone, regardless of their circumstances, has access to clean water. By doing so, IHR not only saves lives today but also lays the groundwork for healthier, more resilient communities in the future.

Winter Campaign

IHR's winter aid campaign is designed to bring warmth, comfort, and safety to those exposed to extreme cold. Hundreds of families in these regions received essential winter items ranging from food packs, winter clothing, blankets, and heaters. These items have been carefully selected to address the urgent need for thermal protection, helping families endure the cold weather.

Many families face severe winters without basic protection. IHR's intervention provided essential winter aid to these communities, where many of the beneficiaries are internally displaced people (IDPs) living in makeshift shelters. Following an assessment of the individual needs of a family, the families receive a winter pack, which includes items selected from the following list based on the individual needs of the family,

Winter Blankets: Thick, high-quality blankets provided warmth during freezing nights.

Heaters: Portable heaters were distributed to families, providing a safe source of warmth, particularly in crowded and poorly insulated shelters.

Thermal Clothing for All Family Members: Thermal clothing was provided for children, women, and men, including items such as coats, sweaters, gloves, hats, and thermal socks. This clothing was crucial in protecting individuals from extreme temperatures, particularly vulnerable populations like children and the elderly.

Family Food Packs: Food packs containing staple items ensured that families not only stayed warm but also had enough nutritious food to sustain them during the difficult winter months.

Lebanon faces a significant humanitarian crisis, worsened by the influx of millions of Syrian and Palestinian refugees living in overcrowded conditions. Many struggle to access basic services, including education, employment, and healthcare. The harsh winter exacerbates their plight, creating urgent needs for warmth and sustenance as vulnerable communities, including families with children and the elderly, cannot afford essential supplies like blankets, heaters, and food.

The winter aid initiative aimed to provide life-saving food and assistance to both Lebanese residents and refugees. Its objectives included, providing warmth by distributing blankets, thermal clothing, and heaters to those unable to afford them and food security by ensuring families receive adequate nutrition through food parcels to address winter food insecurity.

To achieve these goals, IHR arranged for the purchase and packing of food and winter aid items. Vulnerable families were identified and the ones that would be most impacted by cold were given priority. Selected Aid items were packed and distributed directly to the selected families.

Photographs were taken throughout the process to document the impact of the aid provided.

As a result, 3,350 beneficiaries in Saida, Beqaa, Borj El Brajni, South Akkar, Ersa, and Beirut received life-saving food parcels and winter supplies, including blankets and heaters. This initiative not only alleviated hunger but also provided warmth and comfort during a critical time.

Country Specific Activity

Gaza, Palestine

The ongoing conflict in Gaza has resulted in devastating consequences, including significant loss of life, extensive infrastructural damage, soaring poverty levels, and an unprecedented scale of displacement. According to the United Nations, the unemployment rate in Gaza stands at a staggering 47%, with more than 80% of the population—approximately 2 million people—living in poverty. Currently, over 90% of Gaza's 2.3 million residents are grappling with acute food insecurity, placing them at a severe risk of starvation. Families face deteriorating food quality and diminishing quantities, with at least one in four households (around 577,000 individuals) experiencing catastrophic hunger, characterized by extreme food scarcity and exhaustion of coping resources.

In response to this urgent humanitarian crisis, medical and food aid was procured and packaged in Egypt before being transported into Gaza through the Rafah Border and the first distribution occurred on the 19th October 2023.

The food parcels included a variety of essential items, such as sugar, rice, pasta, vegetable oil, canned tuna, mixed vegetables, flour, jam, halva, cheese, salt, beans, canned goods, long-life bread, and tomato sauce. These supplies are crucial for helping families cope with the extreme food shortages they are facing.

Hot Meals Distribution:

These meals consist of cooked, ready-to-eat food packs, specifically designed for those facing extreme poverty who are unable to secure meals on their own. The menu featured a balanced variety of ingredients, including meat, lentils, potatoes, rice, and curry, ensuring that recipients received both nourishment and comfort.

Medical Aid Provision:

This assistance included critical medications such as Meropenem, Vancomycin, Paracetamol (Acetaminophen), and Tiemonium Methylsulphate, among others. These medical supplies are vital for treating various health conditions and alleviating suffering in communities with limited access to healthcare.

Packaged Water:

15,000 people hosted in five schools received packaged water for five days, with each school catering to 3,000 individuals.

Financial Support:

100 families received financial support to help address needs, other than food and medical.

Summary of aid provided by dates of distribution.

In the week beginning 19 October 2023

5,500 beneficiaries received medical aid

7,500 beneficiaries received hot meals

In the week beginning 2 November 2023

1,200 beneficiaries (200 families) received food parcels

1,350 beneficiaries received hot meals

In the week beginning 14 November 2023

100 families received £100 to help them address immediate needs

1,350 beneficiaries received hot meals

15,000 people received packaged water

In the week beginning 16 November 2023

4,500 beneficiaries (750 families) received food parcels

15,000 beneficiaries received life-saving medical aid

In the week beginning 15 December 2023

9,050 beneficiaries received hot meals

Morocco Earthquake

In response to the devastating earthquake that struck the ****al-Haouz region**** of Morocco, International Humanitarian Relief (IHR) quickly mobilized to provide essential emergency relief. After conducting a thorough assessment of the aid already being offered by the state and other charitable organizations, IHR identified a critical need for temporary housing. It was determined that supplying and installing tents would effectively complement the existing relief efforts.

Once the technical specifications for the required tents were confirmed, IHR collaborated with a local Moroccan NGO, UMMATY, to source, transport, and install the tents in the village of Ftizeght. This timely intervention was crucial in offering immediate shelter and safety to those affected by the disaster. The provision of these tents addressed the urgent housing needs of the community and allowed individuals and families to begin the recovery process in a secure environment.

By facilitating this support, IHR played a vital role in helping the community rebuild their lives after such a traumatic event. The successful implementation of the Emergency Relief project provided vulnerable families in Ftizeght with a measure of safety and security in the aftermath of the earthquake. The tents not only offered physical protection from the elements but also fostered a sense of community and hope among the affected residents.

This initiative exemplifies IHR's commitment to delivering timely and effective support to disaster-stricken communities. By facilitating the procurement and installation of essential tents, IHR significantly contributed to helping victims regain a sense of normalcy in their lives. Ultimately, this project serves as a testament to the importance of humanitarian relief efforts in addressing the urgent needs of individuals and families impacted by natural disasters.

Turkey Syria Earthquake

The recent earthquake that struck Turkey and Syria had a catastrophic impact on the region, displacing approximately 2 million people who found themselves in desperate need of shelter, food, and urgent relief. The physical and psychological trauma inflicted by this disaster, combined with the severity of injuries sustained, necessitated immediate and comprehensive aid. Many individuals lost their homes and livelihoods, plunging vulnerable communities into cycles of poverty and rendering them unable to meet even their most basic needs.

In response to this dire situation, International Humanitarian Relief (IHR) mobilized quickly to provide essential aid to the earthquake victims in Turkey and Syria. Relief efforts were focused in the affected areas of Gaziantep, Hatay, and Kahraman Marash in Turkey, as well as Idlib in Syria. IHR delivered vital supplies, including food parcels, blankets, mattresses, toys, prayer mats, hot meals, and children's clothing, directly to those impacted by the earthquake.

IHR collaborated with local authorities to accurately identify the individuals and families most affected by the disaster. We also partnered with local charities to streamline aid efforts and avoid duplication in purchasing and packing essential items. Despite the significant damage to transportation infrastructure in rural areas, IHR successfully arranged for the transportation and distribution of aid to reach those in need.

The emergency relief initiative following the earthquake played a vital role in uplifting around 7,000 individuals impacted by the disaster. By providing essential supplies and emotional support, IHR alleviated the suffering of vulnerable populations facing immense challenges. This initiative not only addressed urgent humanitarian needs but also fostered hope and resilience among those affected, laying the groundwork for recovery in the face of adversity.

Through our collective efforts, IHR has reaffirmed its commitment to humanitarian relief and solidarity with the communities we serve, demonstrating that even in the darkest times, compassion and support can light the way forward.

Uganda

Working in collaboration with Amikab Community Centre, a trusted local delivery partner, we carried out an extensive charity aid initiative in half a dozen districts across Uganda, these included; Nakaseke, Namagoma, Mulago, Wakiso Katiiti, Kiira Munisparity, and Kampala

Our efforts were focused on providing vital assistance to communities in need, and we provided the following assistance.

Throughout the holy month of Ramadan, we ensured that over 3,000 hot Iftar meals were prepared and distributed to people in need at local schools and community masjids. This helped bring comfort and nourishment to families during the time of fasting. Additionally, around 3,500 Ramadan food packs, containing essential items to last a family through the month, were distributed to ensure that people did not go hungry and could observe Ramadan with dignity and peace of mind.

During Eid-al-Adha, a special focus was placed on providing Qurbani meat to impoverished families. A total of 800 Qurbani packs were distributed, prepared from the animals sacrificed in observance of the religious tradition. These Qurbani packs ensured that families had access to nutritious meat, which many may not otherwise be able to afford. Furthermore, 1,200 Eid gifts were distributed to local children, bringing joy and smiles to young faces and allowing them to celebrate the festival of Eid with happiness and excitement.

In addition to food distribution, a remote medical camp was organized to offer healthcare services to underserved communities. This medical camp provided essential medical assistance to over 500 people who otherwise had limited or no access to medical care. The camp addressed urgent health needs and offered advice and treatment, contributing to the overall well-being of the community.

The success of these initiatives was made possible by the efforts of around 60 dedicated local personnel, who worked tirelessly under the supervision of Amikab Community Centre. They were supported by volunteers from local mosques, community centers, and orphanages, who played a crucial role in identifying those in need, preparing and distributing aid, and ensuring that every aspect of the operation was executed smoothly. These volunteers assisted not only in logistical aspects but also in monitoring the distribution,

Plans for Future Periods

Policies on Reserves:

The trustees have resolved to establish reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead. The policy on reserves is that the existing assets are retained to produce income which is fully utilized to support existing activities. There is no intention in the long term to either increase or reduce the capital significantly. This policy is justified in that it is necessary to preserve income at the present levels in order to maintain the activities of the charity.

The principal funding sources was voluntarily donations and magnitude of planned activity is adjusted based on funds raised for a given project. The board of trustees are satisfied that the charity's assets are available and adequate to fulfil its obligations in respect of each fund.

Availability and adequacy of assets and each of the funds:

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Reserves and future funds – why reserves are needed

The Trustees have decided to continue helping beneficiaries fleeing conflict, which is where the trustees consider the charity can have most impact and help most people in need. IHR wish to continue to oversee deliveries of goods. IHR aims to ensure the flexibility to support other charitable humanitarian relief projects, within their objects, should such matters arise unexpectedly.

IHR can best advance their objects in this manner.

IHR may require some investment into its activities, such as to develop local offices and to hire staff in the UK. This will enable the charity to operate more effectively and better serve its beneficiaries.

In light of this, at the present time, the Trustees consider that it is appropriate to continue to build up the charity's reserves so that they are prepared to: (i) carry out major deliveries into neighbouring countries, particularly should needs change or worsen in what is a temperamental and difficult situation, or should other humanitarian causes which they wish to support arise; (ii) meet any initial upfront costs to invest into the charity's operations.

Required reserves

The Trustees would like to continue to build up the charity's reserves until the charity is holding £50,000 of unrestricted reserves. [All fundraising is now carried out on the basis that funds are unrestricted; this has been clarified on the charity's website and fundraising materials].

Banking and investment arrangements

The charity does not currently intend to invest its reserves in long-term investments, as the IHR will retain short- to medium-term access to them.

What steps the charity is going to take to establish this agreed level or range

The Trustees are overseeing an active fundraising programme in order to build reserves to that level. The Trustees have adopted a separate Fundraising Policy, with which such fundraising shall comply.

Arrangements for monitoring and reviewing the policy

The Trustees shall next review this policy no later than: 31st October each year.

Funds Held as Custodian Trustee on Behalf of Others

IHR does not hold funds as a custodian Trustee on behalf of others Organisations.

Financial Review

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice and Section 1A of FRS102 the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show incoming resources for the year of a surplus of £49,082, net inflow £80,855 (2022) most of the expenditure is spent on delivering the charitable activities as stated in the Charity's aims and objectives.

Trustees' Responsibilities:

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the Statement of Recommended Practice and Section 1A of FRS102.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to: -

To prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are also responsible for the contents of the Trustees' report, and the accountant preparing the accounts has no responsibilities in relation to the Trustees' report.

Audit Exemption

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 and Charities Act 2011.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 and Charities Act 2011.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions Charity Commission Statement of Recommended Practice.

This report was approved by the board of trustees on 24th October 2024

Y Baz

Trustee

Report of the Independent Examiner to the trustees

On the accounts of the Charity for the year ended 31st December 2023

We report on the financial statements of the charity on pages 24 to 32.

Respective responsibilities of directors and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £1,000,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 you as 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 in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect of the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

The Examiner's relevant professional qualification is: Chartered Certified Accountant

Virtus Financial Services

Chartered Certified Accountants

Birmingham

The date upon which this report was completed is: 24th October 2024

Statement of Financial Activities

International Humanitarian Relief Statement of Financial Activities for the year ended 31st December 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Income and Endowments:					
Donations	3	148,813	605,298	754,111	454,712
Total Income		148,813	605,298	754,111	454,712
Expenditure					
Raising Funds		1489	-	1489	107
Charitable activities	4	45,032	658,507	703,540	373,750
Total Expenditure		46,521	658,507	705,029	373,856
Net Income/(Expenditure)		102,292	(53,210)	49,082	80,855
Transfers of funds		(125,606)	125,606	-	-
Net movement in funds		(23,314)	72,396	49,082	80,855
Reconciliation of funds					
Total funds brought forward		83,384	35,030	118,415	37,559
Total Funds carried forward	7	60,070	107,427	167,497	118,415

All activities derive from continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 26 to 32 form an integral part of these accounts.

Balance Sheet

Charity Balance Sheet
International Humanitarian Relief
Balance Sheet as at 31st December 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		168,946	121,015
Total current assets		168,946	121,015
Liabilities: -			
Creditors falling due within one year	6	(1,450)	(2,600)
Net current assets		167,497	118,415
Total assets less current liabilities		167,497	118,415
Net assets including pension asset / liability		167,497	118,415
<i>The funds of the charity:</i>			
Unrestricted income funds		60,070	35,030
Restricted income funds		107,427	83,384
Total charity funds	7	167,497	118,415

Y Baz
Trustee

Approved by the board of trustees on 24th October 2024

Notes to the accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section 1A of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The financial statements have been prepared on an ongoing basis as discussed in the trustees' report. There is no material uncertainties about the charity's ability to continue as a going concern.

b) Key areas of material uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors which are considered to be relevant. Actual results may differ to these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period is revised if the revision only affects that period or in period of the revision and future periods if the revision affects the current and future periods.

In the view of the trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the balance sheet are likely to result in material adjustment to the carrying amounts in the next financial year.

c) Going Concern

The charity can meet its obligations as they come due as such it's a going concern. Financial sustainability is much more than income and costs, the charity has assessed its financial communication, understanding and organisational impact.

d) Funds Accounting

Funds held by the charity are:

Restricted funds – these are funds which are subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose.

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Zakat funds – these are funds which can be used in accordance with the Islamic religious conditions and parameters set in the Qur'an. The charity's policy defines the criteria for the fundraising, allocation and distribution of Zakat. The charity is required to record its justification as to how projects matches the criteria of Zakat.

e) Income

- Income, including donations and gifts, gifts in kind and grants are recognised where there is entitlement, there is probability of receipt and the amount is measurable.
- Tax recovered from income received under gift aid is recognised when the related income is recognised and allocated to unrestricted funds in line with the communication with donors to allocate the funds towards the core costs of the charity and its humanitarian programmes to save and transform more lives.
- Gift in kind for use by the charity and donated services are included in the accounts at their approximate market value at the receipt. No amount has been included in the financial statements for services donated by volunteers.
- Gifts in kind for distribution are included in the accounts at the fair value to the charity ((in the case of clothes, food and medicines, at the lowest value of the generic equivalent) when the good are received and under the control of the charity. Amounts are recognised in inventory until distributed at which point the relevant cost is released to the statement of financial activities.
- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

f) Expenditure

Expenditure is recognised when a liability is incurred, irrecoverable VAT is included within the expense item to which it relates.

- Expenditure on charitable activities is reported as a thematic analysis of the work undertaken by the charity, against our thematic themes of humanitarian response. Under these headings are included grants payable and the costs of activities performed directly by the charity or its country offices, together with associated direct and indirect support costs. The costs include salaries and associated employment costs including pensions and termination payments.
- Expenditure on raising funds comprises salaries, direct expenditure and overhead costs of UK based staff who promote fundraising from all sources including major donors, corporates and individuals. The expenditure on third party agencies that promote fundraising on social media and other platforms is included.
- Indirect support costs include support costs that are essential for the charity to delivery its projects of humanitarian response. Not to incur these costs would severely impair the quality of work and sustainability of the charity.
- Indirect support costs have been allocated to cost categories on a basis consistent with the level of activity.

g) Foreign currencies

The functional currency of the charity is considered to be pounds sterling that is the currency of the primary economic environment it operates in the UK.

Transactions in foreign currencies are translated at the rate of exchange at the time of the transaction.

Foreign currency balances are translated at the rate of exchange prevailing at the balance sheet date.

Foreign currency gains and losses are recognised through the Statement of Financial Activities for the period in which they are incurred. All exchange differences are recognised through the statement of financial activities.

h) Operating leases

Rental payments under operating leases are charged as expenditure incurred evenly over the term of the lease. The benefit of any reverse premium received is also spread evenly over the term of the lease.

i) Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as

Leasehold properties	Straight line over the life of the lease
Freehold properties	5% straight line
Other assets	25% straight line

Assets that are subject to amortisation are tested for impairment whenever events or changes in circumstance indicate.

j) Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

Notes to the accounts (continued)**1. Surplus for the financial year**

	2023	2022
	£	£
This is stated after crediting:		
Donations	49,082	80,855

2. Expenses paid to trustees

	2023	2022
	£	£
Travel and Accommodation	-	-
Telephone (Charity Business related)	-	-
Total	Nil	Nil

3. Income

	Humanitarian Relief	2023 Total	2022 Total
	£	£	£
Income			
Donations	711,633	711,633	423,042
Gift Aid	42,477	42,477	31,670
In Kind donated Goods	-	-	-
Total Income	754,111	754,111	454,712

Notes to the accounts (continued)**Expenditure**

<i>Raising funds</i>	1,489	1,489	107
<i>Charitable activities</i>	703,540	703,740	373,750
Total Expenditure	705,029	705,029	373,856
Net Income by activity	49,082	49,082	80,855

4. Analysis of charitable expenditure by activity

	Humanitarian Relief	Total 2023	Total 2022
Nature of charitable expenditure	£	£	£
Activities undertaken directly			
Afghanistan	10,000		52,812
Gambia	995		875
India (including Jammu Kashmir)	19,970		22,400
Lebanon	24,460		13,500
Morocco	9,156		-
Pakistan	419,000		194,735
Palestine - Gaza	143,373		23,840
Syria	-		6,750
Turkey	10,000		-
Uganda	20,375		15,895
Yemen	2,667		11,920
		659,996	342,727
Support costs of charitable activities (see Note 6)		43,543	31,022
Total charitable expenditure analysed by activity	659,996	703,540	373,750

5. Analysis of Total Support Costs by Activity

	General Support	Total 2023	Total 2022
Nature of support costs	£	£	£
Project Implementation Support	34,483	34,483	29,672
Governance Costs	9,060	9,060	1,350
Total support costs analysed by activity	43,543	43,543	31,022

6. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,450	2,600

Notes to the accounts (continued)

7. Analysis of assets and liabilities representing funds

At 31 December 2023	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	61,520	107,427	168,946
Current Liabilities	(1,450)	-	(1,450)
	<u>60,070</u>	<u>107,427</u>	<u>167,496</u>

The individual funds included above are :-

	Funds at 2022	Movements in Funds as below	Transfers Between Funds	Funds at 2023
	£	£	£	£
Humanitarian Relief	118,415	49,082	-	167,496
	<u>118,415</u>	<u>49,082</u>	<u>-</u>	<u>167,496</u>

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses	Movement In funds
£	£	£	£
754,111	705,029	-	49,082
<u>754,111</u>	<u>705,029</u>	<u>-</u>	<u>49,082</u>

8. Endowment Funds The charity had no endowment funds in the year ended 2023 or in the year ended 2022

9. Commitments

	2023 £	2022 £
Operating Leases Other than Plant & Machinery		
Less than One Year	24,000	12,000
Between 2-5 Years	63,600	12,000
More than 5 Years		
Total	87,600	24,000

Future Commitments:

The charity has a rental agreement of £1,200 per calendar month for a for its Killinghall Road donation point and admin office.

The charity also has rental agreement of £800 per calendar month for warehouse and storage.