

Charity registration number 1163035 (England and Wales)

THE SYRIAN REFUGEE RELIEF FUND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE SYRIAN REFUGEE RELIEF FUND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B V Cross	
	T Elder	
	A Ellis	(Appointed 28 October 2024)
	P M Fudakowska	
	J E P Markby	(Appointed 9 October 2024)
	W Wintercross	

Charity number (England and Wales) 1163035

Principal address 8 Bankfield Terrace
Armitage Bridge
Huddersfield
West Yorkshire
HD4 7PE

Independent examiner V J Atkinson
BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE SYRIAN REFUGEE RELIEF FUND

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THE SYRIAN REFUGEE RELIEF FUND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the Charity are for the relief and assistance for the victims of war, conflict or natural disaster, through the provision of food, clothing, bedding, medical aid, accommodation, access to water and sanitation; and other such purposes which are charitable under the laws of England and Wales as the Trustees from time to time determine. In particular for, but not limited to the benefit of people in Syria and surrounding countries.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Grantmaking

In accordance with current Charity Commission guidelines, the charity has devised a grant-making policy in order to:

- a) ensure that a consistent approach is adopted to the consideration of applications for financial support.
- b) ensure that partner organisations have risk management and monitoring procedures in place.

The Charity's policy is to support voluntary and charitable organisations helping the most needy in Syria and neighbouring countries as a result of the war.

Policy:

a) Beneficiary status

- The charity will consider applications for grants from: Charitable organisations.

b) Geographical area

- The trustees consider that the core area to be served by the charity to be Syria and neighbouring countries.
- Applications will only be considered from Charitable organisations that are registered in the UK and Ireland or US conducting their practice in English.

c) Purpose of grant

- Grants will normally be made for the purchase of food, medicines and clothing.
- Copies of business plans may be requested as appropriate. Where an award is made by the Charity to cover only a relatively small proportion of the costs to be incurred by a grant recipient, the Trustees may make any payment conditional upon the applicant obtaining the remaining funding from other sources.

d) Size of grant

- The amount of any grant awarded will not normally be greater than £20,000, but larger grants may be awarded at the discretion of the trustees.

e) Assessment process

The Trustees will normally expect, as a minimum, to be provided with

- A copy of the applicant organisation's most recent set of financial statements.
- Details of the purchase / expenditure to be funded, including a full cost breakdown.
- Confirmation of the amount of financial support already received or pledged towards the overall cost.

THE SYRIAN REFUGEE RELIEF FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

f) Post-Award review

The Charity reserves the right to request from the grantee confirmation that funds have been spent appropriately. It may ask for photographs of what has been funded by an award, or for a report after a suitable period from the body receiving the grant to update the Trustees on the progress of its project.

Achievements and performance

We have had yet another very productive year, and due to the fall of the Assad government in December 2024, we have decided that co-founder Will Wintercross will visit our education programme in north-east Syria. Supported by our partners, Action for Humanity, he will visit Mahmoudli Refugee Camp School, which we've been supporting for the last three academic years and which we are supporting this academic year too. He will meet with teachers, parents and pupils. In addition, we've continued to support 35 orphans and 15 families of children requiring prosthetics.

Future Plans

With the expulsion of the Assad regime in December, new hope has sprung in Syria for the first time in 14 years, or arguably in 51 years of Assad terror. While this is clearly positive, 90% of Syrians live below the poverty line and so continued support is still needed.

We are planning once again to host another fundraising dinner and auction, this time at Fishmongers' Hall. We will continue to build on the positive partnership with Action for Humanity and also explore other networks which support the plight of those displaced and injured by the war in Syria.

Finally, it is again worth noting that none of this would be possible without the energy and commitment of my fellow trustees throughout the year; Will Wintercross, James Markby, Angela Ellis, Tristan Elder and Paola Fudakowska also our excellent team of volunteers on the night of the dinner and auction.

Brian Cross Chair of Trustees

Financial review

The charity has received income of £268,331 (2024: £203,679) and incurred expenditure of £186,460 (2024: £223,703) in the year, leaving a surplus for the year of £17,768 (2024 deficit: £20,024).

The expenditure included direct grant payments of £181,476 to Action for Humanity for Child and Orphan and Mahmoudli Refugee Camp School Funds, and support costs of £4,984.

Reserves policy

The charity is reporting on its eighth period of activity in these financial statements, the trustees have undertaken a review of the reserves policy and have set the desired level at £10,000 to ensure that the charity has sufficient reserves to meet any financial commitments relating to upcoming fundraising events.

Unrestricted reserves at the end of the year were £119,710 which is in excess of the standard policy amount of £10,000.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). It registered with the Charity Commission on 6 August 2015, registered number 1163035.

The charity is governed by its constitution, dated 3 August 2015.

THE SYRIAN REFUGEE RELIEF FUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

B V Cross

T Elder

A Ellis

(Appointed 28 October 2024)

P M Fudakowska

J E P Markby

(Appointed 9 October 2024)

V A R Nicholson

(Resigned 10 July 2024)

W Wintercross

Recruitment and appointment of trustees

The first charity trustees on registration were as follows:

- Brian Cross
- William Wintercross
- Lucy Verey (resigned 2/11/16)

Seven further trustees have been appointed since the charity registered, Susan Charteris (resigned 4/5/22), Michelle Churchward (resigned 25/6/19), Tristan Elder (appointed 10/12/18), Victoria Nicholson (resigned 10/7/24), Paola Fudakowska (appointed 1/6/22), James Markby (appointed 9/10/24) and Angela Ellis (appointed 28/10/24).

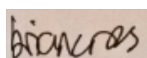
Induction and training of new trustees

The charity trustees will make available to each new charity trustee, on or before his or her first appointment: (a) a copy of the current version of this constitution; and (b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Key management remuneration

The charity is managed by the trustees, acting in a voluntary capacity and receiving no remuneration or financial benefits.

The trustees' report was approved by the Board of Trustees.



.....
B V Cross

Trustee

Date:

THE SYRIAN REFUGEE RELIEF FUND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE SYRIAN REFUGEE RELIEF FUND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SYRIAN REFUGEE RELIEF FUND

I report to the trustees on my examination of the financial statements of The Syrian Refugee Relief Fund (the trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the trust's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

V J Atkinson

BK Plus Limited
52 St Johns Lane
Halifax

West Yorkshire

HX1 2BW

Date:

THE SYRIAN REFUGEE RELIEF FUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	268,331	203,679
Total income		268,331	203,679
Expenditure on:			
Raising funds	4	64,103	22,970
<u>Charitable activities</u>			
Action for Humanity	5	181,476	196,228
Support costs	5	4,984	4,505
Total charitable expenditure		186,460	200,733
Total expenditure		250,563	223,703
Net income/(expenditure) and movement in funds		17,768	(20,024)
Reconciliation of funds:			
Fund balances at 1 April 2024		101,942	121,966
Fund balances at 31 March 2025		119,710	101,942

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

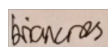
THE SYRIAN REFUGEE RELIEF FUND

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	1,670		1,995	
Cash at bank and in hand		119,545		101,472	
		<u>121,215</u>		<u>103,467</u>	
Creditors: amounts falling due within one year	11	(1,505)		(1,525)	
		<u></u>		<u></u>	
Net current assets			119,710		101,942
			<u></u>		<u></u>
The funds of the trust					
Unrestricted funds	12		119,710		101,942
			<u>119,710</u>		<u>101,942</u>
			<u></u>		<u></u>

The financial statements were approved by the trustees on



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B V Cross
Trustee

THE SYRIAN REFUGEE RELIEF FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

THE SYRIAN REFUGEE RELIEF FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	268,331	203,679

THE SYRIAN REFUGEE RELIEF FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Event costs	64,103	22,970

The costs above represent an annual fundraising dinner which raises significant funds for the organisation each year.

5 Expenditure on charitable activities

	Action for Humanity 2025 £	Support costs 2025 £	Total 2025 £	Action for Humanity 2024 £	Support costs 2024 £	Total 2024 £
Direct costs						
Travel expenses	-	2,984	2,984	-	2,910	2,910
Computer and website costs	-	121	121	-	109	109
Stationery and postage	-	579	579	-	298	298
Bank charges	-	112	112	-	54	54
	-	3,796	3,796	-	3,371	3,371
Grant funding of activities (see note 6)	181,476	-	181,476	196,228	-	196,228
Share of support and governance costs (see note 7)						
Support	-	1,188	1,188	-	1,134	1,134
	181,476	4,984	186,460	196,228	4,505	200,733
Analysis by fund						
Unrestricted funds	181,476	4,984	186,460	196,228	4,505	200,733

THE SYRIAN REFUGEE RELIEF FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Grants payable

	Action for Humanity 2025 £	Action for Humanity 2024 £
Grants to institutions:		
Action for Humanity - Child and Orphan Fund	10,228	8,275
Action for Humanity - Al Baghouz	-	8,690
Action for Humanity - Mahmoudli Refugee Camp	171,248	177,263
Action for Humanity - Gift for Life	-	2,000
	<u>181,476</u>	<u>196,228</u>

-

7 Support costs allocated to activities

	Action for Humanity 2025 £	Total 2024 £
Governance	<u>1,188</u>	<u>1,134</u>
Governance costs comprise:	2025 £	2024 £
Accountancy	<u>1,188</u>	<u>1,134</u>
	<u>1,188</u>	<u>1,134</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

In common with other small charities, the trustees are involved in the day to day activities of the charity and purchase goods and services on behalf of the charity, which are reimbursed. These payments are not in the form of reimbursement of expenses for acting as a trustee, and are instead reimbursement of charitable activity costs, therefore they are not disclosed in this note.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE SYRIAN REFUGEE RELIEF FUND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	1,670	1,995

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,505	1,525

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	101,942	268,331	(250,563)	119,710
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	121,966	203,679	(223,703)	101,942

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

14 Ultimate Controlling Party

The charity is controlled by the board of trustees.