

SAMARA'S AID APPEAL

England & Wales · Charity number 1171707

Details

Other names	SAMARA'S AID
Status	Registered
Legal form	CIO
Registered	2017-02-20
Register	View on the Charity Commission register

Contact

Address	Samara's Aid Appeal PO Box 5490 Brighton BN50 8PE
Phone	00
Email	info@samarasaidappeal.org
Website	www.samarasaidappeal.org

Activities

Objects: 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 MEDICAL AND HUMANITARIAN AID TO SUCH PERSONS.

Activities: Samara's Aid Appeal provides humanitarian and medical aid and development projects in the Middle East, in particular Syria. This is enabled through raising awareness and funds in the UK to support projects in Syria, sourcing aid locally, provision of hospitals and medical facilities, services for orphans, widows, the poor and displaced.

Classification

- **How:** Provides Other Finance, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Syria
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£483,457	£317,001	-	-
2024-02-29	£556,010	£725,529	£694,078	0
2023-02-28	£522,389	£464,722	£863,597	0
2022-02-28	£421,302	£125,243	-	-
2021-02-28	£364,233	£276,828	-	-

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England & Wales - Charity number 1171707

Accounts

ANNUAL ACCOUNTS &
TRUSTEE REPORT

1st March 2024 – 28th February 2025

SAMARA'S AID APPEAL

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	The trustees of Samara's Aid Appeal are in possession of a special dispensation from the charity commission which grants that the names of the charity trustees will not be revealed on any public documents, for security reasons.
Charity Registration Number	1171707
Principal Office	PO Box 5490 Brighton BN50 8PE
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	Reliance Bank Limited Faith House 23 - 24 Lovat Lane London EC3R 8EB

SAMARA'S AID APPEAL

TRUSTEE REPORT

The trustees present their annual report together with the financial statements of the charity for the period 1st March 2024 to 28th February 2025. The trustees of Samara's Aid Appeal are in possession of a special dispensation from the charity commission which grants that the names of the charity trustees will not be revealed on any public documents, for security reasons.



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TRUSTEE REPORT

OBJECTIVES AND ACTIVITIES

The principal objects of the charity are to relieve suffering and restore hope through the provision of medical, humanitarian and development projects in the Syrian Arab Republic.

The indicators that drive our vision

Summary from the UN OCHA Syria 2025 Humanitarian Response Priorities¹.

- More than 90% of Syrians living below the poverty line.
- 16.5 million in Syria need humanitarian help.
- 7.425 million children in need.
- 15.9 million need healthcare assistance. Up nearly 7% since last year.
- 14.6 million are food insecure. Up more than 13% since last year. 9.1 million acutely food insecure with 1.4 million severely food insecure.
- 7.8 million in urgent need of improved education, up from 7.2 million last year.
- 6.6 million people need help with non-food items ie. clothes, shoes and other essential items. Up from 6.2 million last year.
- 7 million people need assistance with shelter.
- 6.4 million need nutritional support, increased from 5.7 million last year.
- The minimum expenditure basket evaluated cost of living increased by 21% in just one year, and has more than tripled in two years alone.
- 7.4 million internally displaced people including 680,000 since November 2024.
- 1.23 million returnees, many to very poor living situations.
- 47% population across Syria has insufficient water.
- Estimated 50-70% or more of health workers have left the country.



Children at our rural outreach centre receive our farm produce to take home

¹ UN OCHA, *Humanitarian Response Priorities - Syrian Arab Republic (January 2025 – December 2025)*. Issued July 2025.

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SAMARA'S AID APPEAL

TRUSTEE REPORT

The principles and vision that direct our activities

- Positive change happens best through nurturing human relationships based on genuine care and trust. Our aim is to work with individuals on a personal level, supporting and empowering them to develop themselves to reach their potential in life, and to work towards self-sufficient futures.

- Education and training are pivotal for people to reach their life potential, breaking the cycle of poverty. They are critical for equipping people to participate in rebuilding their own communities in this war-damaged nation, and we believe that rebuilding should start from within Syria. Every Syrian child should have access to a high-quality education and should be able to learn the basics of literacy and numeracy with the option of progressing to further and higher education if they have the desire and motivation to study.

- Food is the most essential necessity for life and is the basic prerequisite for promoting a healthy life free of poverty-related diseases. Everyone, regardless of financial or social situation, religious or political views, gender or any other issues which define an individual's identity or values, should be able to eat three nutritious meals every day.

- Medical care is a basic necessity which should be available to everyone who is sick or injured, regardless of financial or social situation, religion, political views, gender or any other issues which define an individual's identity or values. The war, sanctions, and subsequent crisis² have left only 57% of hospitals and 37% of primary health care facilities fully functional,² but we believe this to be an overly optimistic figure in terms of the level of care they deliver. Experiences of our beneficiaries and teams demonstrate that most healthcare facilities provide care that is of significantly lower standard than is desirable, due to lack of resources, loss of medical and allied healthcare staff, and lack of adequate training and resources. We aim to facilitate the provision of dependable medical care for people across the socio-economic spectrum. Even the wealthy struggle to access reliable, trustworthy medical care in Syria now, but we aim to make a significant provision for the poorest, vulnerable children, widows, disabled and the elderly in all our medical projects.



Children at our rural outreach centre play outside

² UN OCHA, *Humanitarian Response Priorities - Syrian Arab Republic (January 2025 – December 2025)*. Issued July 2025.

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Molokhia grown on our farm being weighed to make lunch for the children at our centre

- Clothing, shoes, bedding and hygiene items are basic necessities for living with dignity, acceptable hygiene standards and for preserving good health. These items should be available for everyone - regardless of financial or social situations, religious or political views, of gender or any other issues which define an individual's identity or values. We aim to support people with access to these essential items to enable them to live with dignity.

- Orphans, the children of single parents, poor children, widows and single mothers are especially vulnerable groups whom we aim to encourage and empower to live with dignity and reach their potential in life. Our focus is on providing educational support, food, psychosocial care and facilitating learning essential skills, and the development of abilities and personal attributes that will assist people to establish livelihoods and employment which can enable them to be financially independent.

- Livelihoods and employment, rather than long term aid are the best ways to help meet the needs of individuals, families and communities, to improve lifestyles, and model healthy behaviours and life patterns for the younger generation, improving prospects for self-sufficiency for the future.

- The strategic vision is focused on a long-term response to the chronic crisis caused by the war and worsening economic disaster. Through continually assessing the local needs ascertained through working daily with individuals in need, we aim to tailor our projects to serve the real needs, rather than perceived needs. This means looking towards rebuilding communities, essential infrastructure and hope, as well as providing services for disadvantaged adults and children to access education, training, medical care, and the support and encouragement to rebuild their lives, their communities, and a sustainable future for the next generation.

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Educational support is the foundation for the assistance we give in our outreach centres, to empower children to reach their potential in life, breaking the cycle of poverty.

The strategies employed to achieve the charity's aims and objectives have been

- Working closely with and through our sister organisations in Syria - founded and run by our local Syrian team who are committed to establishing this work for a lifetime - to understand the needs, analyse, plan, implement, monitor, evaluate and maintain projects as well as create and establish solutions to meet the acute and chronic needs.
- Engaging with professionals and providers outside Syria to gain relevant expertise, advice, guidance and resources to inform and support projects in Syria.
- Reaching out to and encouraging churches, schools, and individuals in the UK to participate in collecting aid items, fundraising and to form mission partnerships to enable vital projects in Syria, including visiting and speaking at the churches and communities which support this work.
- Connecting with suppliers outside Syria to provide resources that are difficult to resource in Syria.
- Communicating and engaging with existing supporter base to maintain relationships.
- Sharing the vision through events and promoting the books *Rebuilding the Ruins* and *Up From the Ashes*.
- Establishing the frameworks through which planned projects can be realised in a challenging, insecure, and constantly changing environment.

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ACHIEVEMENT AND PERFORMANCE

This section is broken down into sections according to our designated and general funds:

- 1) Overview of this year's events impacting the charity's work in Syria
- 2) Orphans and widows which includes children of single parents, poor and vulnerable children, widows, single and vulnerable women
- 3) Medical projects
- 4) General projects, including farming and aid provision



A cooked meal is an essential provision to all children attending our outreach centres

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TRUSTEE REPORT

OVERVIEW OF EVENTS AND THEIR IMPACT ON THE CHARITY'S WORK IN SYRIA

8th December 2024 marked a monumental change in Syria when the former regime were replaced by a new government. This overthrow brought significant changes across the country which impacted every aspect of life in Syria during this accounting period.

The first months were marked by life grinding to an overall standstill, fuelled by an exponential increase in lawlessness with armed individuals and groups at large perpetrating violence, killings, kidnappings and armed robberies. At times in December and January, large parts of the country remained housebound, and at other times various communities didn't leave their homes out of fear of violence.

Our projects suffered attacks including robberies, attempted armed robberies, violence and threatened violence against staff, their relatives and projects. Staff have suffered death threats, with staff and relatives being shot at. Some projects suffered material damage and loss.

Every attempt has been made to provide appropriate additional security, but in some instances the only way to protect the staff and projects was to close the projects for a period. The safety of the team and beneficiaries has remained our first priority. There have also been periods when beneficiaries were unable to attend projects because of grave safety concerns. Likewise, it has also been very dangerous for staff to come to work in some instances. Each of these have impacted our teams' abilities to provide services or reach the people in need.

It is therefore impossible to compare numbers from this year with numbers from previous years, as the unprecedented events this year have made it an anomaly. This year's result should be interpreted on their own merits through the lens that the team did a remarkable job maintaining any kind of service through adverse circumstances, despite their own fears and uncertainties. When many more fled their homes, they stood firm to serve the poorest and most vulnerable. We hope that in time some aspects of our work will become easier with a new government, but only time will tell.



Art and crafts are popular activities in both of our outreach centres

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TRUSTEE REPORT

ORPHANS, VULNERABLE CHILDREN, WIDOWS AND VULNERABLE WOMEN

It has been a very volatile year for our two outreach centres supporting orphans and vulnerable children, with both projects being forced to close for a period in December 2024. As the situation developed, the need for the services provided by both our city and rural centre, especially food, became even more pressing.

The areas we are working in, especially in the city, have seen very noticeable changes in demographics. At times they have seen a sudden influx of newly displaced families, and high numbers of refugees and internally displaced people returning to their original homes. Among these numbers are many children – some teenagers - who have not received any formal education whatsoever, together with many young single mothers abandoned by their husbands, and widows, some of whom were also illiterate.

Our teams have focused on providing education, in basic then ongoing literacy skills for these children and women. An evident concern has also been in the deterioration in food availability for many children, resulting from poverty. The provision of a cooked meal for every child who comes to these centres has remained an essential service that we provide each day, and has proved to be a lifeline for many children who arrive not having eaten since the day before, and who are unlikely to eat again until the next day.

Nutritious meals form a pivotal part of our provision to these children. Some of the most vulnerable children come to our centres simply because they need to eat, yet our goal is to meet that need that brings them to us, while also meeting other needs for nurturing, education, clothing and social and behavioural skills.

29,976 meals were served to orphans and vulnerable children across both centres - a significant achievement given the extreme circumstances that have affected both projects. It is impossible to compare this year's figures to previous years, under the circumstances.

It should be noted that there were significant challenges with staffing in the rural outreach centre, necessitating the closure of the centre for several months in 2024. During the hottest summer months, numerous children didn't attend due to the long distances they needed to walk to reach the centre and back home again in the stifling summer sun. Our team noted that many of the poorest families chose to send their children to work on the land over the summer to assist with earning income rather than attending the centre which doesn't bring in any income for their families. These two issues, combined with the volatility of the situation in the surrounding area after the regime change meant that numbers in the rural outreach centre were far fewer than would normally be expected.



Toys and games sent from the UK are very popular for the vulnerable children we serve

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The team made the resourceful decision to use the rural centre's building while it was closed to host and accommodate groups of children from our city outreach centre. This made great use of the resources there, while giving the city children a positive, happy experience that they will remember for a lifetime.

The summer of 2024 marked the first year that mini summer camps were run for the city outreach centre children, in which they visited and stayed at our rural outreach centre for three days and two nights, exploring the farm, rural life, enjoying the fresh air and a range of activities. 285 city children attended these mini camps. This was a wonderful opportunity for these children to have the closest experience they have had to a holiday.



One of the groups from our city centre at our rural outreach centre mini summer camp

Through the course of the year our two existing outreach centres served hundreds of children each day (excluding Sundays). Some children attend several times every week, while others come a few times over the course of the month. Daily attendance numbers vary on different days of the week with Fridays and Saturdays remaining the busiest days when the schools are closed, while significant numbers come regularly to our centres after the schools close at midday. Sessions for pre-schoolers are run in the mornings but are smaller sessions.

An education session is counted as one child attending one subject class, with the combined number of education sessions attended at both centres reaching 39,784 academic sessions attended by orphans and vulnerable children.

Social and activity sessions are counted as one child attending one session, whether coming to watch a film at our "pop up cinema", music and dance, art and crafts, play sessions with toys and games, chess, cookery, or coming to a party. 7,589 social and activity sessions were attended across both centres.

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Our elementary teacher provides specialist teaching for the younger children, engaging their minds and fostering passion for learning, using a range of resources and techniques including music, singing, play and one to one support for children who are struggling.

Our team also have focused literacy classes for older school age children who have not had formal education before and have missed years of education and have come unable to read or write.

Age-appropriate educational activities in our city outreach centre



We recognise that not every child is academic, but all who come need the meal we provide which is what draws many in. The social and activity sessions are enjoyable for all who come, and in hosting these the team create an atmosphere of belonging and provide a space where the children can be children – something which many children who need to work to earn a living miss out on. They are a way for the children who struggle with learning and academics to be involved in the activities in a meaningful way.



A cooked meal is a vital provision we make for each child who comes.

Both outreach centres focus on

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- 1) Educational sessions: including Arabic, English, maths, French, physics, chemistry, science and literacy. Although not included in our figures for lessons, there has also been a focus on providing lessons relating to personal hygiene, road safety, as well as healthy relationships and how to treat each other with dignity and respect, and other topics related to farming.
- 2) Social activities: which have included films, physical activities with music, play sessions with toys and games, art and crafts, cookery and occasional parties.
- 3) Meals: each day children are given nutritionally balanced meals for the children who attend.
- 4) Aid distributions: as our farming projects have become more productive, food grown has been distributed through our outreach centres, to children attending the centres to take home to their families. Both centres also act as aid distribution centres to which people come to collect aid sent from the UK, in the form of dignity bags containing hygiene items, coats and shoes as well as other hygiene bags and items and mobility items. This is reported in more depth in the Aid Distribution section below.

Dance and physical activities are popular in both centres



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Rural outreach centre for orphans and vulnerable children

Our rural centre for orphans and vulnerable children has a similar remit to our city outreach centre, but the focus is currently just on children. It has remained a challenge to find the right team in this rural location which is harder to reach and has a more limited pool of potential staff in the vicinity.

The rural location means most families have livelihoods in farming. Many of these families prioritise work over education, assuming that their children will work in farming rather than a profession requiring an academic education. While education is attractive to many, when a family is in great need financially, hunger trumps the need for education, meaning children are often taken away from our centre and sent to work instead.

After December 8th, this location became especially volatile with increased violence, kidnappings and killings in and around this area. It was forced to close for a period in December. Although it reopened during this accounting period, our team took the difficult decision to close it again for a period shortly after to protect the beneficiaries, staff and infrastructure. In the period leading up to the closure, the staff noted increased needs of the children, who had stopped attending their schools through fear for their safety. There was also a noticeable increase in hunger in these children who appeared to be eating less meals than they had been in the previous period.



Breakfast outside at the rural outreach centre

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City outreach centre for orphans and widows

This original centre serves a large number of elementary and secondary age children each day. The specialist subjects taught at secondary level, with special courses for their year seven and year nine – baccalaureate program (equivalent to A-Level) draw in many.

Some children come primarily to eat and this is their reason for attending, while others come out of a hunger to learn. The social activities are a genuine pleasure for many children, who don't possess toys and don't have the ability to do baking or other fun activities. Carefully selected films are shown to the children to ensure they are not only age, but also culturally appropriate.

This centre closed for a period during December but reopened to host some Christmas parties. It largely remained open but there have been times when neither staff nor children felt safe enough to venture from their homes. This centre has seen significant numbers of returning internally displaced people and refugees from neighbouring countries enrolling.



Many of our beneficiaries at the city outreach centre still live in accommodation like this with no windows, even in winter when temperatures can plummet to freezing temperatures.

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Training for widows and vulnerable women

The City Outreach Centre has continued to provide training to small groups of widows and vulnerable women. Our hairdressing teacher was travelling to our rural outreach centre to provide lessons to widows and vulnerable women in that area too, before it became too dangerous.

The hairdressing courses have been extremely popular and well attended, with a growing waiting list for the course. Women graduating from the course have gone on to work independently either from their own homes or visiting the homes of their customers, while others have rented space in a salon, or have even established their own salons. It has given some women the full means to support themselves and their children, while for others it has supplemented an income that was previously insufficient to cover their family expenses, making their lives sustainable.

Training sessions are counted as one woman attending one training session, and over the course of the year, 788 training sessions were attended in our city outreach centre, and 80 training sessions were carried out in our rural outreach centre before the situation became too unsafe to continue.



Children eat lunch first then have their lessons, while some have their lessons and eat after.

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New outreach centres in other areas to serve orphans and vulnerable children

Two smaller outreach centres were built in this period to support vulnerable children in other areas: one in the mountains and another in the desert. Click images below.



The construction work for a third new centre was also in progress throughout the year, but remained unfinished by the end of this accounting period. This will also support orphans and vulnerable children, as well as making provision to support widows and vulnerable women in one of the earthquake-affected areas.

Because of the sudden, insurmountable change in the safety and security situation in the areas we are working in, it was impossible to open the two new centres during this accounting period, although two of them were used to host Christmas parties in those new areas.

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Juvenile detention centre

In our city outreach centre area a children's prison asked for help in feeding the boys incarcerated there. The detention centre was intended to accommodate boys aged 14-18 years, but the tragedy was that there were boys as young as eight years old, which was an entirely inappropriate set up.

These were some of the most neglected children in Syrian society, and each has a tragic story. Some were held awaiting a trial, while others had been convicted of crimes ranging from petty theft to rape or murder.

Although the centre had clearly been designed for greater support and development for these boys, the miserable truth was that the building and service were completely run down and neglected. Two abandoned classrooms lay unused with broken furniture abandoned in them, and the yard outside appeared to be decaying and have very little use too.

On some days, the boys were not even allowed to leave their rooms for the sparse meals they were given – often just bread. After our team had been providing meals there for some time, they noted that on some days our meals had to be taken to the boys in their rooms rather than them being allowed to go downstairs to eat, because of concerns over staffing numbers and therefore security. We provided 3,463 meals to boys in this detention centre in this financial period.

Our team had tried to make plans to increase the visits and to provide more services, including some social, sport and educational activities. However, it became clear that the management would not facilitate this. Often the boys were not allowed out of their rooms, with the detention centre staff citing staff shortages and therefore security concerns.

After the change of government, the boys were all released from these prisons so our team stopped providing this service.



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RURAL MEDICAL CENTRE

The rural medical centre was in an area where many of the poorest found it harder to travel to the city when they have a medical issue, and many also struggled to access reliable medical diagnosis or treatment.

The centre was equipped with a diagnostic laboratory undertaking a full range of microbiology tests to analyse numerous assays including complete blood count, electrolytes, lipids, liver, renal and cardiac function, hormones, enzymes, glucose, blood cultures, cancers, coagulation, urine and some pathology tests. The centre also had a registered pharmacy and offered ultrasound and cardiac ECO scans and transoesophageal echocardiograms (under general anaesthetic) – it was one of the few places in the country offering this service.

The centre worked on a not-for-profit basis, providing free care to the poorest, subsidised care to people who could afford to pay for some of their care, while charging an competitive market rate for people who can afford to cover their costs. In doing so the centre was able to fund itself through distributing resources fairly to ensure that everyone, even the poorest, were able to access reliable medical care.

Specialist services included emergency and basic high dependency care, cardiovascular, gastrointestinal, ophthalmic and neurosurgical, together with general medicine.



A high quality ultrasound device enabled detailed scans, particularly for cardiac function

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Many families were able to continue normal lives thanks to the effective treatment given by our team. Many patients who came to our centre would have died without the care and treatment given by our team, particularly those accessing emergency or intensive care services. It offered a lifesaving service to many patients.

When the regime changed the nature of the area also changed dramatically. Numerous security incidents were happening around the area, with some affecting the centre and the staff. Because of its location, together with its rural setting and tensions in and around the area, it became very difficult for many of the staff to travel to work safely, and also to protect them while they were there. To protect the staff and project the difficult decision was made to close this centre indefinitely.

The construction of a much larger medical centre in the closest city, discussed in the next section, was well underway so the decision was made to focus on completing this new centre, together with also focusing on the other medical centre in another city that we built a few years ago, which we had finally gained permission to open.

The rural centre was operational until the start of December 2024. This report covers services from 1st March 2024 until December 2024, so not a full year, during which this small centre received more than 4,000 patient visits, and carried out 12,197 laboratory tests. A total of 395 ultrasounds were carried out, with the vast majority being cardiac.



Ophthalmology assessments and minor procedures in our new medical centre

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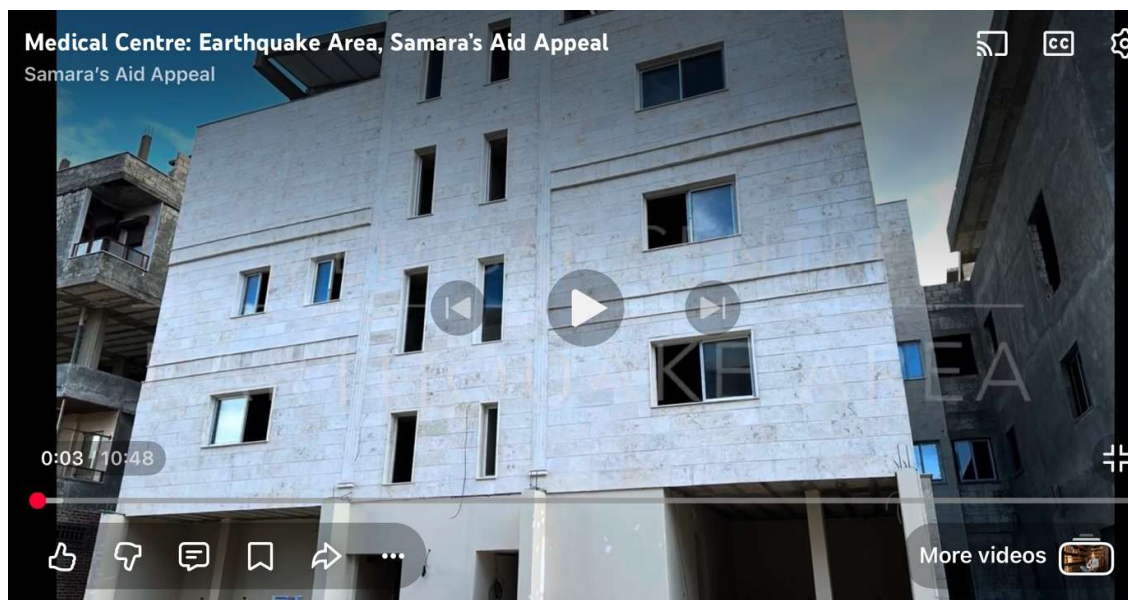
MEDICAL CENTRE – EARTHQUAKE AFFECTED AREA

In comparison to the destruction, chaos, poverty and adversity caused by the war in Syria since 2011, the size and scale of the earthquake repercussions were relatively small. This is not in any way intended to understate the devastation and loss of life caused to thousands by the earthquakes in 2023, but rather to illustrate that the size and scale of damage in Syria caused by the ongoing war, to every aspect of life, has been colossal. As we raised significant funds following the earthquake to be channelled to serving this area, we are still referring to this project as being in an earthquake affected area.

Work continued through this accounting period on the construction of a large medical centre/small hospital. The plan is to establish a comprehensive, purpose-built medical centre to serve the population of this city for the long term, providing a trustworthy not-for-profit service that will give reliable free and subsidised medical care to everyone in need, where the poorest will be funded by those who are able to pay for their care.

In addition to this, the lower ground floor is being built as an outreach centre modelled on our previous outreach centres, for orphans, poor and vulnerable children. It will provide educational and food support, social activities for orphans, vulnerable and poor children in this city. It will also have two dedicated rooms for training for widows and vulnerable women, especially those raising children alone, to develop skills for livelihoods enabling women to work towards self-sufficiency. It would also serve as a centre for aid distributions.

This video (click image below) shows the progress of the upper three floors comprising the medical centre in November 2024 when Samara visited.



It had originally been hoped that the centre could be opened in 2025, but huge adverse events in the area affecting the safety and stability of the city and surrounding area set this back. The construction work continued, however, when possible in 2025. We will continue to closely monitor the situation in the area to gauge as and when it will be safe enough to begin opening this centre.

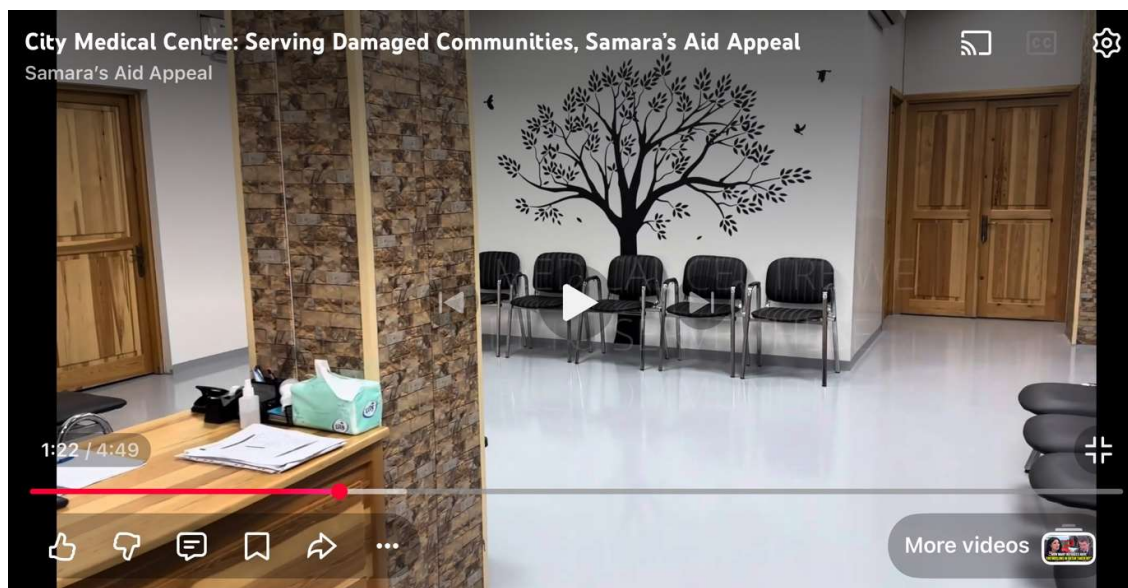
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MEDICAL CENTRE – CITY

A damaged building was bought and rebuilt, remodelled and refurbished into a new medical centre, which we had originally hoped to open in 2020. Owing to legal complications, it took until the end of 2024 to gain the registration needed to open this centre. The paperwork was gained in the latter part of this accounting period and the team began to make plans towards opening it.

Click on the image below to see the building close to being ready to open in November 2024 when Samara visited.



Significant work had already started towards opening this new centre when Samara visited in November 2024, and she had the chance to meet a number of new doctors and medical students while she was there, but it was still in preparation during her visit.

The enormous changes that took place very suddenly in December 2024, together with the serious security and safety incidents and concerns in the area that ensued meant that the process of opening this centre was significantly delayed, pushing it back into the next accounting period.

The opening of this new centre finally began in the next accounting period and will be discussed in next year's report.

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GENERAL PROJECTS

FARMING

There are three farming projects. One is an established vineyard, the other a larger farm on fertile land, and the third is a larger piece of land but in a desert area with very little rainfall.

In recent years Syria has been affected by droughts. Each of our farming projects are supported by wells relying on solar powered pumps bringing underground water to irrigate the land.

Seasonal vegetables were grown this year. A large part of these were used in providing meals for the children who attended our two outreach centres, lowering the monthly running costs of each centre. The largest part of our crops were distributed from these centres to poor families in need.

Please click on the image below to view progress on our desert farm since we started working and water the land in January 2022.



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Vegetable Produce

This year lots of seasonal crops were grown. Some highlights include 2.22 tons of aubergines, more than ten tons of cabbages, 1.2 tons of grapes, three quarters of a ton of broccoli, 636kgs of peanuts, 1.685 tons of squash, more than half a ton of thin beans, nearly half a ton of molokhia and 371kgs of okra.

Aubergines	2,222kgs
Beans	82kgs
Cabbage	10,357kgs
Cucumber (green & white)	93.5kgs + 182.2kgs
Grapes	1,200kgs
Green beans	30.5kgs
Molokhia	478kgs
Mint	0.4kgs
Okra	371kgs
Onions	5kgs
Peppers	185.1kgs
Peanuts	636kgs
Sunflower seeds	9kgs
Broccoli	750kgs
Parsley	38kgs
Sheep food/additional grass	15,150kgs
Lettuce	143kgs
Round cucumbers	56kgs
Radish	3kgs
Squash	1,685kgs
Thin beans	516kgs
Cauliflower	131kgs



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Animal Produce

The majority of milk produced on our farms is turned into cheese, most of which is distributed to families in need. Yoghurt, milk and some of the cheese is used in our centres to feed the children.

Meat	9kgs
Pasturised Milk	63kgs
Cheese (various types)	4,864kgs
Yoghurt	94kgs
Butter	4kgs



Livestock

Our flock of sheep increased from 194 the previous year to 254 sheep by the end of February 2025. We gained three females and one male goat. Our horses remained at 11, and 34 chickens. The sheep produced significant volumes of milk.

SAMARA'S AID APPEAL

TRUSTEE REPORT

Trees Planted

In our rural farm in a fertile area we planted more than 3,030 trees and long term fruit bearing shrubs in this financial period. The majority were fruit and nut trees, while some were planted to act as wind breaks as they mature, to protect other crops. These include

- | | |
|---------------------|----------------------|
| - mango 14 | - apricot 18 |
| - banana 216 | - fig 35 |
| - cherry 30 | - apple 11 |
| - avocado 16 | - lemon 35 |
| - guava 1 | - bamboo 18 |
| - papaya 5 | - toot 360 |
| - pear 23 | - carob 26 |
| - date palms 26 | - sugar cane (group) |
| - olive 537 | - grape vines 4 |
| - macadamia 1 | - cactus 13 |
| - walnut 31 | - myrtle 5 |
| - custard apple 4 | - loquat 8 |
| - chocolate fruit 4 | - peach 20 |
| - sumac 4 | - kiwi 10 |
| - dragon fruit 32 | - poplar 1,500 |
| - passion fruit 12 | |



SAMARA'S AID APPEAL

TRUSTEE REPORT



Productive trees and palms planted at our farm in a fertile area



SAMARA'S AID APPEAL

TRUSTEE REPORT

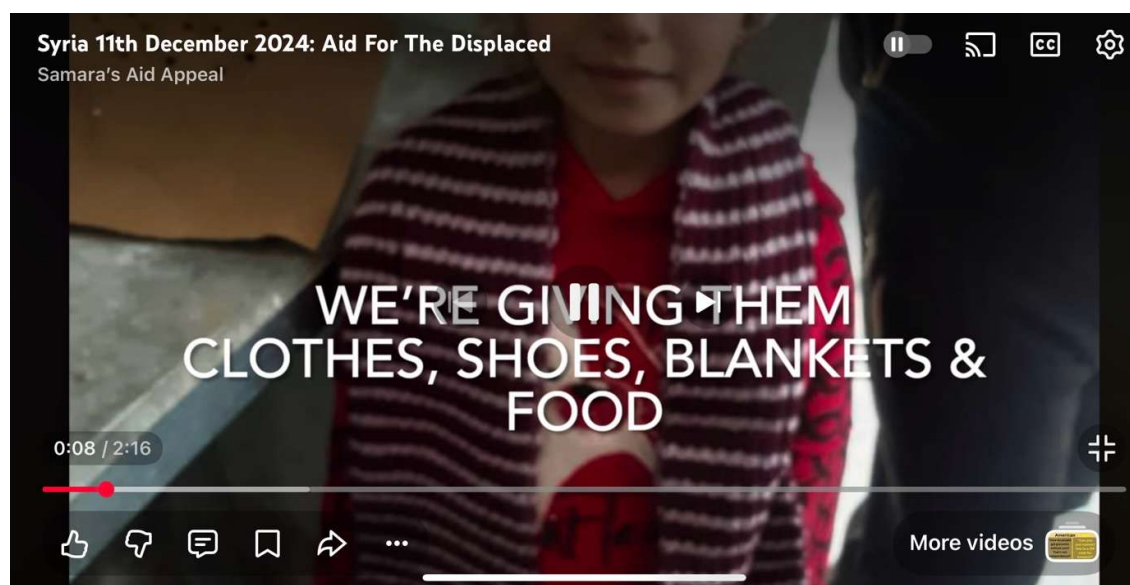
AID DISTRIBUTIONS

The team have continued distributing aid from three containers of non-food aid sent in 2023, across three main areas across two governorates, and containers of flour.

Assessments were made when Lebanese refugees fled into Syria in the Autumn of 2024. Some aid was given to Lebanese refugees, but for the most part, they had more financial resources available to them than the Syrian people we serve day to day.

In December 2024, thousands of people were displaced to some of the areas we are working in. Our teams provided clothes, shoes and blankets from our containers from the UK to people who had fled from their homes – some in their pyjamas and slippers, and food in other areas.

Click on the image below to see some of the aid being distributed to people in need. Aid distributions continued to refugees returning to Syria and internally displaced people in desperate need, as the situation developed.



Before aid is distributed to people, our team carry out a thorough assessment and screening process, which includes carrying out checks to ensure the genuine need of the beneficiaries. Sadly, this is necessary in ensuring that the aid reaches the neediest people: many gangs have sprung up around the aid sector, who have learnt how to manipulate and channel aid into certain avenues where it may be sold or misused. This process is hugely time-consuming for the team, but an essential part of the process in ensuring that the most vulnerable don't miss out to people in less need.

SAMARA'S AID APPEAL

TRUSTEE REPORT

In this reporting period, 11,996 aid items were given to people in need. An "aid item" is categorised as, for example, a school bag (filled with stationary), a dignity bag (filled with hygiene items, underwear, jacket, a pair of shoes, or similar package of care), a hygiene bag (filled with an array of toiletries which may include a towel, underwear or shaving kit), or clothes i.e. a jacket, pair of shoes, pyjamas or clothing bundles. The aid items given out included 787 hygiene bags, 737 dignity bags and multiple jackets, shoes, incontinence packs, food parcels and other clothing, hygiene or mobility items.

In addition to the aid items above, a further 4,800 bags of flour (4kg each) totalling 19.2 tons, were also distributed to families in need.

Our beneficiaries include internally displaced people, orphans, abandoned and poor children, children, widows, single mothers, disabled people, those caring for adult relatives with disabilities, elderly people and displaced people.

Part of the aid sent on these three containers remained in our storage at the end of the financial reporting period as the aid distributions continued during the following reporting period.



With more than 90% of the population living below the poverty line, aid distributions continue to be an essential provision to people in need. Our focus is on offering additional support to people too, as giving aid alone can sometimes be counter productive.

SAMARA'S AID APPEAL

TRUSTEE REPORT



SAMARA'S AID APPEAL

TRUSTEE REPORT

Aid was given to hundreds of newly displaced families who fled their homes in winter



SAMARA'S AID APPEAL

TRUSTEE REPORT

CHALLENGES

Syria has been and continues to be one of the most complicated and challenging countries in the world to work in. For years UN figures have continued to report that more than 90% of the population live in poverty, clearly spelling out the pressing and overwhelming need for the nature of support we provide.

A monumental change took place in Syria in December 2024 when the previous government fell and the new one took control. In the process and immediately after, enormous changes swept the country, with a sudden exponential increase in lawlessness, violence, killings, kidnappings, creating a climate of fear.

Much of the country shut down in December, with people fearing to leave their homes, then cautiously began trying to emerge around the new year. In some of the areas we are working in, many children who were previously attending school have still not felt safe enough to go back to school.

While most welcomed a change in Syria, many have been guarded in their expectations, with significant fears held by minority communities. The months at the end of this accounting period from December to the end of February saw chaos and uncertainty across much of the country, making it hard to maintain continuity in our projects during these months. Our priority became simply to survive this uncertain and dangerous time with as little material damage as possible to our projects and without losing any of our staff or beneficiaries to the severe threats that became part of daily life.

In December 2024, our desert project was attacked with 140 of our solar panels stolen and the batteries we use with them, and all the windows that had just been fitted in our newly finished desert outreach centre built to serve orphans and vulnerable children in that area. This was a significant loss. There have been other significant adverse events affecting staff and their family members. Our team stopped distributing aid for a period until they felt safer in doing so.



Gift bags being prepared for the Christmas parties

SAMARA'S AID APPEAL

TRUSTEE REPORT



Toys sent from the UK were given out at the Christmas parties hosted in three of our centres. It was unsafe to host in the other two buildings.

SAMARA'S AID APPEAL

TRUSTEE REPORT

Sanctions against Syria continued to plague the provision of aid in this financial period. The lack of resources inside the country further exacerbated an already impoverished society caused by a dysfunctional, besieged government and economy. The constraints caused by the infrastructural challenges inside the country restricted and delayed beneficial activities needed to provide for people with needs. Our team continued to battle against these to get the work done, but these difficulties impacted the speed at which anything could be achieved in Syria.

The lack of hope for a better or safer future, or for prospects for people's children are destructive forces which have continued to compel the exodus of people from Syria, usually taking the most educated, skilled and qualified. This brain drain impedes all efforts to achieve real results or make lasting change. Our team devote time and energy in training new team members, yet it is often a matter of time until they leave the country, meaning staff retention levels are a struggle to maintain. Regardless, the desperate needs of the average people in the community are so great, and this reality continues to be a motivating factor for our teams to persevere.



Produce from our farms distributed to families in need

SAMARA'S AID APPEAL

TRUSTEE REPORT

Our team invested significant time and energy to ensuring that aid and services from our charity serve those who are in greatest need – people who have been assessed and confirmed by our own teams as individuals whose situations are genuine, who are in most need of the aid our team are distributing. Our team endowed substantial time screening prospective beneficiaries and authenticating their conditions and needs before any assistance is given. In the years we have been working in Syria our team have endured continued harassment drawn through harmful attraction to the aid by individuals and groups hoping to profit from it. Our team have worked diligently to protect and channel it to the most vulnerable.

We have not actively worked on Grace Hospital, as the medical centre in this area needs to open and be providing a strong service as the first phase. We continue to keep the funds raised for Grace put aside until we can make a start.

The sparsity of well qualified healthcare professionals in Syria accustomed to working to international protocols continues to be a limiting factor in providing much-needed healthcare services. Likewise, many are unwilling to adopt these new ways of working. The harsh difficulties of daily life in Syria continue to drive healthcare professionals to seek a better life for themselves and their families in other countries.

The semi-rural medical centre, while serving many in the surrounding community has continued to be a difficult centre to recruit and retain staff for. The locations of the new medical centres within cities will hopefully prove to make recruitment and retention of staff simpler as they have good transport links.

Like many, we hope that the change of government will enable more progress to be made in rebuilding the country, and making Syria a safer place for everyone, but this report covers the early days of the changes, and positive change remains to be seen in practice.



Children gather in the dining room of the rural outreach centre for their lunch

SAMARA'S AID APPEAL

TRUSTEE REPORT

VOLUNTEERS

The work of Samara's Aid Appeal in the UK has depended completely on the kindness and engagement of volunteers to run the charity and carry out the day-to-day administration work essential to running the charity. To date, the charity has not employed any paid staff. Seven volunteers worked regularly for the charity.

In addition to the core team of volunteers, the charity relies on a wider group of volunteers, both locally as well as nationally. In the storage hub where the aid collected in the UK was collated, a variable number of volunteers assisted. Across the UK, a significant amount of the appeals took place through churches, schools and community groups.

FINANCIAL REVIEW

The intricacies of working in Syria, challenges in transferring funds to a country under sanction, consistent depreciation of Syrian currency, and the risks on the ground have meant that funds raised by the charity were not immediately transferred to Syria. These have already been allocated to specific projects and some are shown on the accounts as designated funds.

Funds raised for Grace Hospital (name changed for security) of £527,120.45 will be held in the UK until needed. Some additional medical funds have been held in the UK to be spent on the new medical centres once the situation in Syria is calmer and the legal positions of these centres are clearer from the Ministry of Health.

Going concern

After assessing the situation, the trustees have a good expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Most projects are undertaken from funds available, and the charity has very few overheads. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was incorporated as a CIO on 20 February 2017 and commenced operating on that date.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

The trustees are in possession of a special dispensation from the charity commission which grants that the names of the charity trustees will not be revealed on any public documents, for security reasons.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 annual report was approved by the trustees of the charity on 18 November 2025 and signed on its behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARA'S AID APPEAL

I report to the trustees on my examination of the accounts of Samara's Aid Appeal for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity trustees of Samara's Aid Appeal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Samara's Aid Appeal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Samara's Aid Appeal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz FCMA
Independent Examiners Ltd

18 November 2025

SAMARA'S AID APPEAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	203,960	267,839	471,799	547,538
Investment income	3	-	11,658	11,658	8,472
Total income		<u>203,960</u>	<u>279,497</u>	<u>483,457</u>	<u>556,010</u>
Expenditure on:					
Charitable activities	4	<u>146,671</u>	<u>170,330</u>	<u>317,001</u>	<u>725,529</u>
Total expenditure		<u>146,671</u>	<u>170,330</u>	<u>317,001</u>	<u>725,529</u>
Net income/(expenditure)		<u>57,289</u>	<u>109,167</u>	<u>166,456</u>	<u>(169,519)</u>
Net movement in funds		57,289	109,167	166,456	(169,519)
Reconciliation of funds					
Total funds brought forward		<u>120,223</u>	<u>573,855</u>	<u>694,078</u>	<u>863,597</u>
Total funds carried forward	8	<u><u>177,512</u></u>	<u><u>683,022</u></u>	<u><u>860,534</u></u>	<u><u>694,078</u></u>

The notes on pages 42 to 47 form an integral part of these financial statements.

SAMARA'S AID APPEAL

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Note	2025 £	2024 £
Current assets			
Debtors	6	14,317	3,295
Cash at bank and in hand		<u>847,089</u>	<u>691,654</u>
		861,406	694,949
Creditors: Amounts falling due within one year	7	<u>(872)</u>	<u>(871)</u>
Net assets		<u>860,534</u>	<u>694,078</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		683,022	573,855
Unrestricted income funds			
Unrestricted funds		<u>177,512</u>	<u>120,223</u>
Total funds	8	<u>860,534</u>	<u>694,078</u>

The financial statements on pages 39 to 47 were approved by the trustees, and authorised for issue on 18 November 2025 and signed on their behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

CASH FLOW STATEMENT

FOR THE YEAR ENDED 28 FEBRUARY 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		166,456	(169,519)
Adjustments to cash flows from non-cash items			
Investment income	3	<u>(11,658)</u>	<u>(8,472)</u>
		154,798	(177,991)
Working capital adjustments			
(Increase)/decrease in debtors	6	(11,022)	16,712
Increase in creditors	7	<u>1</u>	<u>41</u>
Net cash flows from operating activities		143,777	(161,238)
Cash flows from investing activities			
Interest receivable and similar income	3	<u>11,658</u>	<u>8,472</u>
Net increase/(decrease) in cash and cash equivalents		155,435	(152,766)
Cash and cash equivalents at 1 March		<u>691,654</u>	<u>844,420</u>
Cash and cash equivalents at 28 February		<u><u>847,089</u></u>	<u><u>691,654</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		155,435	(152,766)
Net funds at 1 March 2024		<u>691,654</u>	<u>844,420</u>
Net funds at 28 February 2025		<u><u>847,089</u></u>	<u><u>691,654</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 42 to 47 form an integral part of these financial statements.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samara's Aid Appeal meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025 (CONTINUED)

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025 (CONTINUED)

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	191,620	241,521	433,141	435,502
Gift aid reclaimed	12,340	26,318	38,658	33,107
Gifts in kind	-	-	-	78,929
	<u>203,960</u>	<u>267,839</u>	<u>471,799</u>	<u>547,538</u>

3 Investment income

	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>11,658</u>	<u>11,658</u>	<u>8,472</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025 (CONTINUED)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Project costs	142,417	-	142,417	295,901
Medical projects	-	135,095	135,095	279,764
Orphans & Widows project	-	35,055	35,055	144,725
Insurance	3,162	-	3,162	3,895
Bank charges	180	180	360	332
Independent examination	912	-	912	912
	<u>146,671</u>	<u>170,330</u>	<u>317,001</u>	<u>725,529</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2025 £	2024 £
Accrued income	<u>14,317</u>	<u>3,295</u>

7 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>872</u>	<u>871</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025 (CONTINUED)

8 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Current year				
Unrestricted funds				
<i>General</i>				
General Funds	120,223	203,960	(146,671)	177,512
Restricted funds				
Medical fund	495,961	169,433	(135,185)	530,209
Orphans & Widows fund	77,894	110,064	(35,145)	152,813
	<u>573,855</u>	<u>279,497</u>	<u>(170,330)</u>	<u>683,022</u>
Total funds	<u>694,078</u>	<u>483,457</u>	<u>(317,001)</u>	<u>860,534</u>

The **Medical fund** is used to enable medical provision in Syria.

The **Orphans and Widows fund** is used to serve orphans, poor and vulnerable children, including abandoned children, those with disabled or single parents, as well as widows, single mothers and vulnerable women.

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Prior year				
Unrestricted funds				
<i>General</i>				
General Funds	155,290	245,845	(280,912)	120,223
Restricted funds				
Medical fund	646,338	129,455	(279,832)	495,961
Orphans & Widows fund	61,969	81,816	(65,891)	77,894
Earthquake fund	-	98,894	(98,894)	-
	<u>708,307</u>	<u>310,165</u>	<u>(444,617)</u>	<u>573,855</u>
Total funds	<u>863,597</u>	<u>556,010</u>	<u>(725,529)</u>	<u>694,078</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025 (CONTINUED)

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2025 £
Current assets	178,384	683,022	861,406
Current liabilities	<u>(872)</u>	<u>-</u>	<u>(872)</u>
Total net assets	<u>177,512</u>	<u>683,022</u>	<u>860,534</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 29 February 2024 £
Current assets	121,094	573,855	694,949
Current liabilities	<u>(871)</u>	<u>-</u>	<u>(871)</u>
Total net assets	<u>120,223</u>	<u>573,855</u>	<u>694,078</u>

SAMARA'S AID APPEAL

England & Wales - Charity number 1171707

Accounts

SAMARA'S AID APPEAL

Charity registered in England and Wales number 1171707

www.samarasaidappeal.org

Annual Report & Financial Statements For the year ended 29 February 2024

SAMARA'S AID APPEAL

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SAMARA'S AID APPEAL

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	The trustees of Samara's Aid Appeal are in possession of a special dispensation
Charity Registration Number	1171707
Principal Office	PO Box 5490 Brighton BN50 8PE
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Reliance Bank Limited Faith House 23 - 24 Lovat Lane London EC3R 8EB

SAMARA'S AID APPEAL

TRUSTEE REPORT

The trustees present their annual report together with the financial statements of the charity for the period 1st March 2023 to 29th February 2024. The trustees of Samara's Aid Appeal are in possession of a special dispensation from the charity commission which grants that the names of the charity trustees will not be revealed on any public documents, for security reasons.

Below: an elderly lady kisses the cooked meal given to her by our outreach centre.



SAMARA'S AID APPEAL

TRUSTEE REPORT

OBJECTIVES AND ACTIVITIES

To relieve suffering and restore hope through the provision of humanitarian, medical and development projects in the Syrian Arab Republic.

The indicators that drive our vision

Summary from the Syria 2024 Humanitarian Needs Overview. From an overall population of 23.46 million people:

- 16.7 million in Syria need humanitarian help, up from 15.3 last year (nearly 10%). This represents 71% of the overall population.
- 7.5 million children in need, an additional half a million since the previous year.
- 14.9 million need healthcare assistance.
- 12.9 million are food insecure.
- 7.2 million in need of educational support, up since 6.9 million the previous year.
- 15.4 million need assistance with food security and agricultural issues.
- 6.2 million need help with non-food items ie. clothes, shoes and other essential items.
- The average food basket [in central and southern areas where we are working] costs more (2,198,000 SYP) than double the average income (1,087,562 SYP).
- 7.2 million people remain internally displaced in Syria.
- 5.7 million need nutritional support,
- 506,529 children urgently needing lifesaving intervention for acute malnutrition, a 40% increase since 2019.
- 650,000 (estimated) children under five years of age have stunted growth, an additional 150,000 since 2019.
- 70% or more of health workers have left the country.

Below: a young boy waits for a bag of aid, in his torn, dirty clothing.



SAMARA'S AID APPEAL

TRUSTEE REPORT

The principles and vision that direct our activities

- Positive change happens best through nurturing human relationships based on genuine care and trust. Our aim is to work with individuals on a personal level, supporting and empowering people to develop and reach their potential in life, and to work towards self-sufficient futures.
- Education and training are pivotal for individuals to reach their potential in life, and to break the cycle of poverty. They are critical for equipping individuals to be part of the process of rebuilding their own communities in this war-damaged nation, and we believe that rebuilding should start from within Syria. Every Syrian child should have access to a high-quality education and should be able to learn the basics of literacy and numeracy with the option of progressing to further and higher education if they have the potential and the desire.
- Food is the most essential necessity for life and is the basic prerequisite for promoting a healthy life free of poverty-related diseases. Everyone, regardless of financial or social situation, of religious or political views, of gender or any other issues which define an individual's identity or values, should be able to eat three nutritious meals every day.

Below: a newborn lamb on our farm



SAMARA'S AID APPEAL

TRUSTEE REPORT

- Medical care is a basic necessity which should be available to everyone who is sick or injured, regardless of financial or social situation, of religious or political views, gender or any other issues which define an individual's identity or values. The war, sanctions, and subsequent crisis' have left only 59% of hospitals and 57% of primary health care facilities, and 63% of specialised centres fully functional (UNOCHA), but we believe this to be an overly optimistic figure. The daily experiences of our teams in the medical sector demonstrate that most healthcare facilities provide care that is of significantly lower standard than is desirable, due to lack of resources, loss of medical and allied healthcare staff, and lack of adequate training. We aim to facilitate the provision of dependable medical care for people across the socio-economic spectrum. Even the wealthy struggle to access reliable, trustworthy medical care in Syria now, but we aim to make a special provision for the poor, vulnerable children, widows, disabled and the elderly.

- Clothing, shoes, bedding and hygiene items are basic necessities for living with dignity, acceptable hygiene standards and for preserving good health. These items should be available for everyone - regardless of financial or social situations, religious or political views, of gender or any other issues which define an individual's identity or values. We aim to support people to enable them to live with dignity, with access to these basic, essential items.

Below: just one of countless ruins that has been left, untouched for years due to lack of rebuilding.



SAMARA'S AID APPEAL

TRUSTEE REPORT

- Orphans, the children of single parents, poor children, widows and single mothers are especially vulnerable groups whom we aim to encourage and empower to live with dignity and reach their potential in life. Our focus is on providing educational support, food, psychosocial care and facilitating the learning of essential skills, and the development of abilities and personal attributes that will assist them to establish livelihoods and employment which can enable them to be financially independent.

- Livelihoods and employment, rather than long term aid are the best ways to help meet the needs of individuals, families and communities, to improve lifestyles, and model healthy behaviours and life patterns for the younger generation, improving prospects for self-sufficiency for the future.

- The strategic vision is focused on a long-term response to the chronic crisis caused by the war and worsening economic disaster. Through continually assessing the local needs ascertained through working daily with individuals in need, we aim to tailor our projects to serve the real needs, rather than perceived needs. This means looking towards rebuilding communities, essential infrastructure and hope, as well as providing services for disadvantaged adults and children to access education, training, medical care, and the support and encouragement to rebuild their lives, their communities, and a sustainable future for the next generation.

Below: our team make felafel wraps – one of the children's favourite lunches at the centre.



SAMARA'S AID APPEAL

TRUSTEE REPORT



Above and below: orphans, poor and vulnerable children receive school bags filled with stationary and new shoes.



SAMARA'S AID APPEAL

TRUSTEE REPORT

The strategies employed to achieve the charity's aims and objectives have been

- Working closely with and through our sister organisations in Syria, run by local Syrians who are committed to establishing this work for a lifetime, to understand the needs, analyse, plan, implement, monitor, evaluate and maintain projects as well as create and establish solutions to meet the acute and chronic needs.
- Engaging with professionals and providers outside Syria to gain relevant expertise, advice, guidance and resources to inform and support projects in Syria.
- Reaching out to and encouraging churches, schools, and individuals in the UK to participate in collecting aid items, fundraising and to form mission partnerships to enable vital projects in Syria, including visiting and speaking at the churches and communities which support this work.
- Connecting with suppliers outside Syria to provide resources that are difficult to resource in Syria.
- Communicating and engaging with existing supporter base to maintain relationship.
- Sharing the vision through events and promoting the books *Rebuilding the Ruins* and *Up From the Ashes*.
- Establishing the frameworks through which planned projects can be realised in a challenging, insecure, and constantly changing environment.

Below: orphans, poor and vulnerable children eat their felafel wraps for lunch.



SAMARA'S AID APPEAL

TRUSTEE REPORT

ACHIEVEMENT AND PERFORMANCE

This section is broken down into three sections according to our designated and general funds:

- 1) Orphans and widows which includes children of single parents, poor and vulnerable children, widows, single and vulnerable women
- 2) Medical projects
- 3) General projects, including farming and aid provision

Below: a young child in broken sliders waits for a new pair of shoes in our distribution centre.



SAMARA'S AID APPEAL

TRUSTEE REPORT

ORPHANS, VULNERABLE CHILDREN, WIDOWS AND VULNERABLE WOMEN

Our work supporting some of the most vulnerable members of Syrian society flourished significantly during this financial reporting period. It has taken years to plan and establish these projects with the desired approach, to produce the results and culture we dreamt of, and are now seeing with continuity. The current and continuing trends in this work are a demonstration of the value of the time and energy spent in structuring the foundations of these projects, working with the right structures and values, without compromising on the fundamental principles that drive our vision. There is much more we hope and plan to develop and improve in these projects over the coming years, but this period has shown noteworthy advances and successes, and that having two outreach centres now rather than one, enables each to set a precedent to support and encourage the other.



Above: after the widows have finished their hairdressing training, they sit together with the cook to help wrap "malfouf" (stuffed cabbage leaves) for the children's lunch in our centre.

SAMARA'S AID APPEAL

TRUSTEE REPORT

Through the course of the year our two outreach centres combined, served hundreds of children each day (excluding Sundays). Some children attend several times every week, while others come a few times over the course of the month. Daily attendance numbers on different days of the week with Fridays and Saturdays remaining the busiest days when the schools are closed, while significant numbers come regularly to our centres after the schools close at midday. Sessions for pre-schoolers are run in the mornings although these aren't our busiest sessions.

Provision of nutritious meals is a foundational part of our service to these children. Some of the most vulnerable children come to our centres simply because they need to eat, and some won't otherwise receive a meal at that time, and some even that day. Between the two centres 49,020 meals were served to orphans and vulnerable children when they attended. This represents a significant 41% increase from 34,872 in the previous reporting period. As other services didn't increase in this way, it demonstrates the need and hunger of the children who come simply for the food and company

Below: felaful is cooked in our outreach centres for the children's lunches.



SAMARA'S AID APPEAL

TRUSTEE REPORT

An education session is counted as one child attending one subject class, and the combined number of education sessions attended at both centres reached 69,399 sessions attended by orphans and vulnerable children. This is impressive bearing in mind the services in our rural outreach centre reduced significantly from September 2023 due to challenges recruiting appropriate staff in this rural location.



Above: children at our city outreach centre attend an educational support session.

Social and activity sessions are counted as one child attending one session, whether coming to watch a film at our "pop up cinema", music and dance, art and crafts, play sessions with toys and games, chess, cookery, or coming to a party. 41,308 social and activity sessions were attended across both centres, which again is impressive bearing in mind the services in our rural outreach centre reduced significantly from September 2023 due to challenges recruiting appropriate staff in this rural location.

SAMARA'S AID APPEAL

TRUSTEE REPORT



Above: elementary class in our city outreach centre.

Our specialist elementary teacher provides specialist teaching for the younger children, engaging their young minds and encouraging enthusiasm for learning, using a range of resources and techniques including music and singing, play as well as one to one teaching support for children who are struggling.

We recognise that not every child is academic, but all who come need the meal we provide, which is what draws many in. The social and activity sessions are enjoyable for all who come, and in hosting these the team create an atmosphere of belonging and provide a space where the children can be children – something which many of the children who need to work to earn a living miss out on. They are a way for the children who struggle with learning and academics to be involved in the activities in a meaningful way.

SAMARA'S AID APPEAL

TRUSTEE REPORT

Both outreach centres focus on

- 1) Educational sessions including Arabic, English, maths, French, physics, chemistry, science and literacy. Although not included in our figures for lessons, there has also been a focus on providing lessons relating to personal hygiene, road safety, as well as healthy relationships and how to treat each other with dignity and respect, and other topics related to farming.
- 2) Social activities: which have included films, physical activities with music, play sessions with toys and games, art and crafts, cookery and occasional parties.
- 3) Meals: each day children are given nutritionally balanced meals for the children who attend.
- 4) Aid distributions: as our farming projects have become more productive, food grown has been distributed through our outreach centres, to children attending the centres to take home to their families. Both centres also act as aid distributions centres to which people come to collect aid sent from the UK, in the form of dignity bags containing hygiene items, coats and shoes as well as other hygiene bags and items and mobility items. This is reported in more depth in the Aid Distribution section below.

Below: children in our city centre attend an educational session.



SAMARA'S AID APPEAL

TRUSTEE REPORT



Above: music and singing are popular – here the children sing and do the actions for "baby shark" at our rural outreach centre.

Rural outreach centre for orphans and vulnerable children

Our rural centre for orphans and vulnerable children has a similar remit to our city outreach centre, but the focus is currently just on children. During the second half of the reporting period there was a change of team, and it has been a challenge to recruit teachers from within the local area to serve this centre. While some level of activities has continued, through the latter part of the reporting period it has not drawn the same numbers that it did in the earlier days.

Being in a more rural area, most families work in farming-related livelihoods. As a result, many families prioritise work over education for children, and assume that their children will work in farming as opposed to a profession that will require an academic education. While the thought of education is attractive to many families, when the family is in need financially, the children are often taken away from our centre and sent out to work. Plans are being made for a different approach.

SAMARA'S AID APPEAL

TRUSTEE REPORT

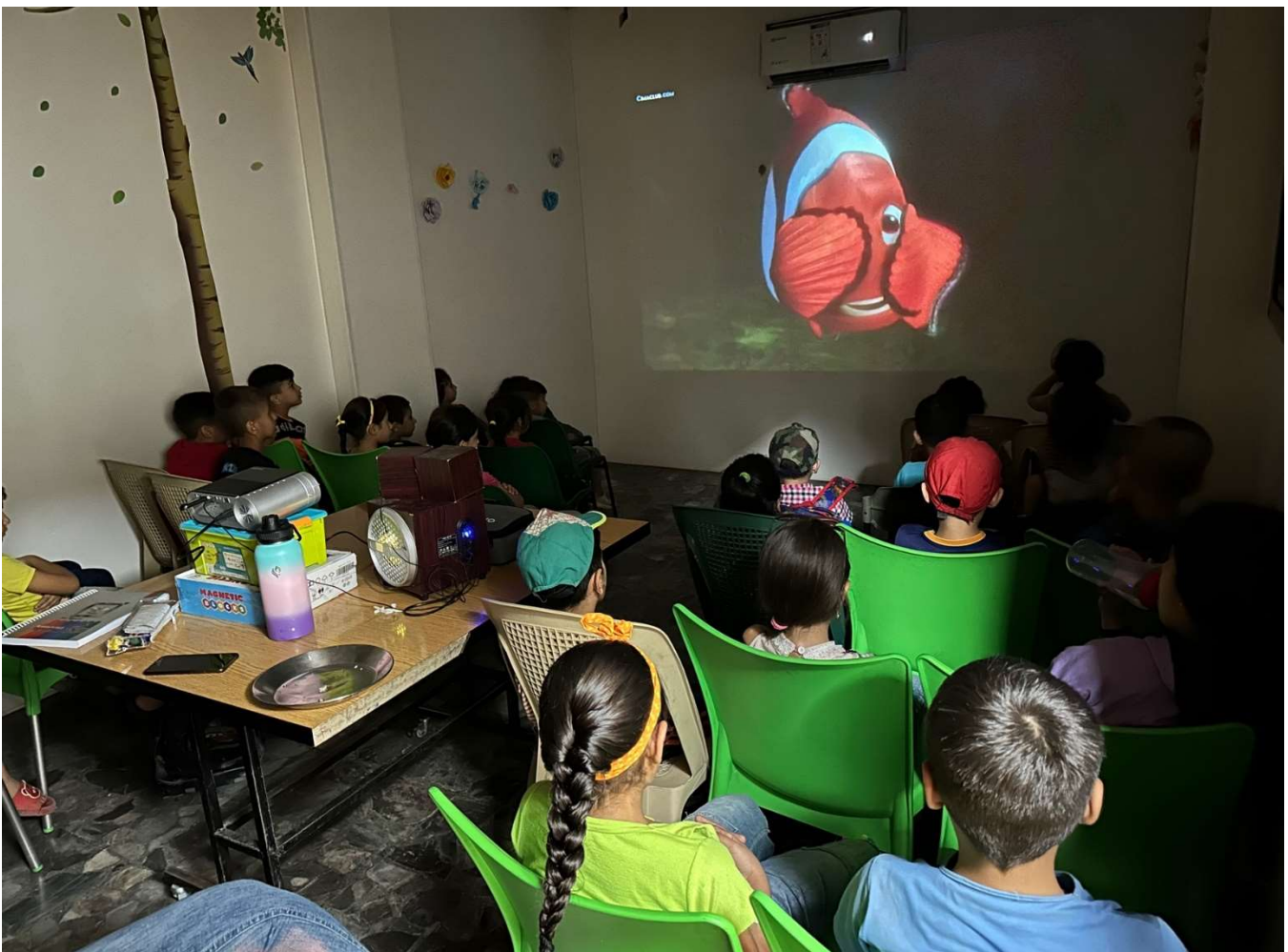
City Outreach Centre for Orphans and Widows

This original centre serves an impressive number of elementary and secondary age children each day. The specialist subjects taught at secondary level, with special courses for their year seven and year nine – baccalaureate program (equivalent to A-Level) draw in many.

Some children still come predominantly to eat, and this is the driving motivation for attending, while others come out of a desire to learn. The social activities are a real joy for many children, who have no toys at home and don't have the ability to do baking or other fun activities. For many of the poorest children, life is mundane at best.

Carefully selected films are shown to the children to ensure they are not only age, but also culturally appropriate.

Below: children watch a film in our "pop up cinema" – it's the closest thing to a cinema most of these children are likely to experience.



SAMARA'S AID APPEAL

TRUSTEE REPORT

Training for Widows and Vulnerable Women

The City Outreach Centre has continued to provide training to small groups of widows and vulnerable women during this period.

The hairdressing courses have been extremely popular and well attended, with a growing waiting list for the course. Women graduating from the course have gone on to work independently either from their own homes or visiting the homes of their customers, while others have rented space in a salon, or have even established their own salons. It has given some women the full means to support themselves and their children, while for others it has supplemented an income that was previously insufficient to cover their family expenses, making their lives sustainable.

Training sessions are counted as one woman attending one training session, and over the course of the year, 1,176 training sessions were attended, up from 679 the previous year. We have increased the number of training sessions, but are limited by space and time in this centre, as the building cannot currently accommodate more.

Below: widows and vulnerable women attend our hairdressing course.



SAMARA'S AID APPEAL

TRUSTEE REPORT

Juvenile detention centre

In the area of our city outreach centre, a children's prison asked for help in feeding the boys incarcerated there. Technically the detention centre was supposed to accommodate boys aged 14-18 years, but the tragic reality is that there are some even younger boys there, even as young as eight years old, which is a completely inappropriate set up.

These young people are some of the most neglected children in Syrian society, and each has a tragic story. Some are held awaiting a trial, while others have been convicted of anything from petty theft to rape or murder.

Although the centre had clearly been designed for more input into supporting and developing these boys, the sad reality is that the building and service itself was completely run down and neglected. Two abandoned classrooms lay unused, with broken furniture, and the yard outside appeared to have very little use too.

Below: Samara's helps the local team serve up a hot lunch for the boys in the juvenile detention centre.



We understood from the management that staff shortages means that the boys spend most of their time locked in their rooms. On some days, they were not even allowed to leave their rooms for the sparse meals they were given – often just bread. After our team had been providing meals there for some time, they noted that on some days our meals had to be taken to the boys in their rooms rather than allowing them to come down to eat, because of concerns over staffing numbers and therefore security. We provided 4,300 meals to boys in this detention centre in this financial period.

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Over the course of the year our city outreach centre team began taking a cooked meal for the boys there (usually around 70 boys), and were beginning to make plans to increase the visits to three meals per week. Our hope had also been to provide more services to these boys, including some social, sport and educational activities. However, it quickly became clear that the management would not facilitate this. On one day, our team went to put on some activities for the boys, but the management would not allow the boys to come out of their rooms to attend. They accused one boy of having been naughty, and therefore punished the entire cohort. As a result, our team have only been able to focus on providing food for these boys.



Above and below: in February 2024, while it was still winter and cold in Syria, the boys had the most filthy and damaged footwear. The crocs below are broken and too small, while the trainers above are too small, held together with string, and the socks are filthy with holes in.



SAMARA'S AID APPEAL

TRUSTEE REPORT



SAMARA'S AID APPEAL

TRUSTEE REPORT

MEDICAL PROJECTS

This was the first full year of our semi-rural medical centre. It is in an area where many of the poorest find it harder to travel to the city when they have a medical issue, and many also struggle to access reliable medical opinions, or treatment.

The centre is equipped with a diagnostic laboratory which undertakes a full range of microbiology tests for venous and arterial blood samples, to analyse blood gases and numerous assays including complete blood count, electrolytes, lipids, liver, renal and cardiac function, hormones, enzymes, glucose, blood cultures, cancers, coagulation, urine and some pathology tests. The centre also offers ultrasound and cardiac ECHO scans, and a registered pharmacy.

In the initial opening months of the centre, offering free care to all, the demand on this small service that the team was so great that the team were forced to make the difficult decision to actively limit the numbers of patients attending each day to ensure that the service didn't become a victim of its own success. Given the small size of the team, patients needed to be assessed and examined at a rate that enabled the team to then follow the needs of the patients through, to ensure they received the follow up care and referrals essential to meeting each patient's needs.

Below: a baby has an echocardiogram – an ultrasound to study its heart.



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In the first year the specialist services offered included cardiovascular, gastrointestinal, ophthalmic and neurosurgical, together with general medicine, with further services due to be added and developed. During the year this small centre accepted 8,442 patient visits, and carried out 16,600 laboratory tests. A total of 456 ultrasounds were carried out, with the majority being cardiac.

A new service added to this medical centre this year was transoesophageal echocardiogram, a specialist type of ultrasounds, carried out under general anaesthetic, where the probe is inserted down the patient's oesophagus, allowing a different view of the heart, and certain valves, than an ordinary transthoracic (non-invasive) ultrasound would give. This is one of the only centres in Syria providing this service.

The centre and the service provided established a new expectation for how medical care in the area should be provided. This has been essential in rebuilding a new trust as many people have lost faith in the medical profession in Syria.

Below: the anaesthetic assistant prepares the patient for an anaesthetic and a transoesophageal ultrasound.



SAMARA'S AID APPEAL

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A new approach of working to protocols and standards was initiated in this area. Many families have been able to continue normal lives, thanks to the effective treatment given by our team. Many patients who came to our centre would simply have died without the care and treatment given by our team. It has been literally lifesaving for many of our patients.

Being in one of the earthquake affected areas, the centre was able to offer consultations and check-ups to people immediately after the first earthquakes struck. Over the following weeks, numerous patients came for consultations displaying physical symptoms resulting from the extreme stress they had experienced, and continued to experience with the numerous, powerful aftershocks that continued for weeks after the first and most powerful earthquake hit.

Further discussion of new medical projects is presented below in the 'Earthquake Response' section.

Below: a patient is monitored in our small ICU



SAMARA'S AID APPEAL

TRUSTEE REPORT

EARTHQUAKE RESPONSE – AID & MULITCENTRE

In February 2023 a deadly earthquake struck Turkey and Syria, causing buildings to collapse and a significant loss of lives and homes. The death toll in Syria was stated as above 5,900, 12,800+ injuries (UNOCHA) with 97,400 households displaced for a period. A significant proportion of the damage and upheaval was in Idlib – an area in which we have not worked.

Following the earthquakes in February 2023, provision of physical aid to people displaced from their homes was problematic. The majority were scattered in the community, accommodated in relatives' homes, and were therefore not identified as people in need by the authorities. Samara went to the areas affected shortly after and visited many of the communal shelters, hearing from the staff overseeing these shelters.

Groups of people gathered in mosques and schools, and when aid distributions took place, large gangs would hastily arrive, becoming violent, with aid workers being assaulted, so these communal shelters in mosques and churches were very quickly disbanded, with some communal shelters continuing in a more structured way in schools, although not every needed humanitarian aid.



Above: the destroyed building to the left had been recently built, but collapsed during the earthquakes killing the whole family inside. The man's father lives in the house to the right, and wept as he told their story during Samara's visit.

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TRUSTEE REPORT

Local authorities became obstructive to charities wanting to assist, and it became very challenging for our team to provide a significant response in the way of providing food and non-food items to people affected by these earthquakes.

Having been given an initial assurance that our sister charity in Syria could distribute aid to people affected, that decision was later retracted with them asking for aid to be given to local authorities to distribute instead, when they already had significant warehouses of donated aid which didn't reach the people in need. It was decided that if anything genuine was to be done to provide real help to the people of that area, a different approach needed to be taken.

Some aid in the form of clothes, shoes and hygiene items was given to people displaced by the earthquakes, and medical care was given through our rural medical centre, which is on the outskirts of an earthquake affected city, and this comes under the distributions documented in the "AID DISTRIBUTION" section. However a significant amount was donated to the charity after the earthquakes took place, some of which came in the previous year and some in this financial period. A large amount came through a charitable partner, and we had in depth discussions over the use of these funds with them. Another charitable partner donated the funds to buy and send a container of flour, which was sent and distributed in one of the earthquake-affected cities a little later in the year.

Below: winter clothes were distributed in this household to two families whose homes collapsed during the earthquakes. Now both families are living under one roof.



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It was decided that the best way to use the funds donated to genuinely support affected individuals was to provide a legacy to the people in one of the earthquake-affected cities, where numerous buildings had collapsed, and lives and homes were lost. It is a city often overlooked by charities, meaning residents have little access to support when it is needed.

An unfinished building was identified as having the potential to be a very comprehensive medical centre, potentially even a small hospital, as well as the humanitarian services to support vulnerable children and women. We made plans to establish a more comprehensive, purpose-built medical centre to serve the whole population of the city for the long term, providing a not-for-profit service that would give free and subsidised, reliable medical care to the poorest. In addition to this, a new outreach centre modelled on our previous outreach centres, which would provide educational and food support, social activities for orphans, vulnerable and poor children in this city. It would also have space for training for widows and vulnerable women, especially those raising children alone, to develop skills for livelihoods and work towards self-sufficiency. It would also serve as a centre for aid distributions. A decision was also made to purchase and import an ambulance to serve this city.

In total, the projected building costs (initial structure and work and materials needed to complete the construction) and ambulance costs significantly exceeded the amounts donated to the earthquake appeal. Furthermore, the building will still need to be equipped once finished. By the end of this reporting period, significant progress has been made in the construction of this building, which will be reported more in the next annual report.

Below: the building to be designed and completed as a humanitarian and large medical centre.



SAMARA'S AID APPEAL

TRUSTEE REPORT



Above: the new multicentre in February 2024 showing changes to the exterior, but most changes are on the inside.

Below: flour in a warehouse in an earthquake-affected area, then divided into 4-5kg bags for distribution.



SAMARA'S AID APPEAL

TRUSTEE REPORT

GENERAL PROJECTS

FARMING

There are three farming projects. One is an established vineyard, the other a larger farm on fertile land, and the third, a larger space of land but in a desert area with very little rainfall.



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TRUSTEE REPORT

Vegetable Produce

It was a bumper year for cucumbers, with more than six and a half tonnes grown, more than six and a half tonnes of potatoes, more than four and a half tonnes of squash, two tonnes of grapes and a tonne of wheat. There were also nearly 160kgs of courgettes, 221kgs okra, 105kgs onions, 85kgs beans, 53kgs chickpeas, and 120kgs cabbages.



Above: cabbages awaiting distribution, together with clothes, shoes and hygiene items.

Below: aubergines grown on our farm being cooked in the traditional way over a fire to give the smokey flavour of "tabal"



SAMARA'S AID APPEAL

TRUSTEE REPORT

Below: grapes are harvested then distributed to the poor through our centres.



SAMARA'S AID APPEAL

TRUSTEE REPORT

Animal Produce

The flock of sheep has grown, with new lambs, and an amazing amount of milk. Of the 87 new lambs born this year, sadly half of them died as a disease struck the flock. It has been a continuing struggle to gain good veterinary care, and a large number of livestock are lost through inappropriate veterinary management.

Nearly nine tonnes of sheep yoghurt have been produced this year, with just over 140kgs cheese. One of the most important products from the sheep has been manure, which has been an important source of fertiliser for our growing vegetable crops. Our small coup of chickens produced 1,088 eggs. All this produce has served our vulnerable children.



Above: one of our newborn lambs.

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TRUSTEE REPORT

Trees Planted

This financial reporting period we planted 1,200 olive saplings at one of our farms. The tens of thousands of productive trees planted both in the desert and in our other farming project have continued to grow. The many trees and shrubs planted desert project continue to be irrigated.



Above: one of the trees we planted in the desert, becoming more established.

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Below: productive trees and shrubs being irrigated in the desert.



AID DISTRIBUTIONS

This financial period saw three containers of aid being sent from the UK to Syria. Two were filled with an array of clothing, shoes, mobility items like walking frames, rollators, wheelchairs, crutches as well as incontinence pads, personal hygiene items and some dignity bags for orphans and vulnerable children, as well as school bags filled with stationary items needed by children to do their schoolwork.

Before any aid is distributed to people, our team carry out a thorough assessment and vetting process, which includes carrying out checks to ensure the genuine need of the beneficiaries. Sadly, this is necessary in ensuring that the aid reaches the neediest people: many gangs have sprung up around the aid sector, who have learnt how to manipulate and channel aid into certain avenues where it may be sold or misused. This process is hugely time-consuming for the team, but an essential part of the process in ensuring that the most vulnerable don't miss out to people in less need.

SAMARA'S AID APPEAL

TRUSTEE REPORT

Below: children who attend our outreach centre take dignity bags home filled with hygiene items, shoes and jackets.



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Above: poor and vulnerable children try on clothes and jackets to find the right size.

This assessment process is carried out for every beneficiary before aid is given to them, and is a very lengthy process. In this reporting period, 9,650 "aid items" were given to people in need. An "aid item" is categorised as, for example, a school bag (filled with stationary), a dignity bag (filled with hygiene items, underwear, jacket and pair of shoes, or similar package of care), a hygiene bag (filled with an array of toiletries which may include a towel, underwear or shaving kit), or clothing bundles. The aid items given out included 1,688 hygiene bags, 804 dignity bags, 262 school bags and multiple jackets, shoes, incontinence packs, food parcels and other clothing, hygiene or mobility items.

The beneficiaries include orphans and abandoned children, poor children, widows, single mothers, disabled people and those suffering long term sickness, people caring for adult relatives with disabilities, elderly people and displaced people.

Many of our beneficiaries are victims of war, or are suffering the consequences of it, living in wholly unsuitable accommodation, which is sometimes not properly weather-proof. Too many of our beneficiaries have little or no means to heat their homes in winter, therefore

SAMARA'S AID APPEAL

TRUSTEE REPORT

our teams prioritised distributing dignity bags and winter coats and shoes, along with essentials like flour and incontinence pads and wheelchairs which are always in demand.



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24 tonnes of flour were sent and distributed, together with some of the remaining flour from containers sent just before this reporting period, which was broken down into 5,111 bags each weighing 4 or 5 kilos.



Part of the aid sent on these three containers remained in our storage at the end of the financial reporting period as the aid distributions continued during the following reporting period.



SAMARA'S AID APPEAL

TRUSTEE REPORT



SAMARA'S AID APPEAL

TRUSTEE REPORT

CHALLENGES

There is no question that Syria remains one of the most complex countries in the world to serve, yet also one of the neediest. The sanctions against Syria make the provision of aid a huge challenge on so many levels, while the restrictions that also come from within the country aggravate this dynamic exponentially. It can take many months, and sometimes years, to gain what should be simple permissions to enable certain projects, whether importing a container of aid or medical equipment, or gaining the permission to start a long-term project assisting people. Often, once a solution is reached, additional complications then develop slowing or halting the process once again.

Syria presents an environment where humanitarian aid is viewed as an asset that many try to profit from, making targets of our team and the aid they work hard to protect. A great deal of effort and time are put in by our teams to ensuring that it does in fact reach the genuinely needy, who have been assessed and verified by our own teams as people whose circumstances are authentic, and that they do in fact need the aid our team are distributing. Our team invest a huge amount of time vetting potential beneficiaries and verifying their circumstances before any aid is given. Over the years there has been continuous harassment drawn through an unhealthy interest in the aid we send, while our teams, to their credit, have worked tirelessly to keep it focused on the right people and places.

At the end of this financial period, we were still awaiting the registration certificate for the city medical centre which we had anticipated opening first back in 2020. Opening the centre without it would put our both our team's, and the centre's professional safety and reputation at risk. The work remains ongoing to gain the formal permission needed. The extraordinary length of time it has taken provoked the planning and opening of the rural centre in a different area as described above, in a building already accessible to our team for the foreseeable future. It had initially been built with the purpose of some kind of medical support or training facility in mind. This enabled us to start much-needed medical services which were overdue. As such, no progress has been made this year with Grace Hospital, as the medical centre in this area needs to open as the first phase. We continue to keep the funds raised for Grace put aside until we can make a start.

Our semi-rural medical centre serves many in its surrounding community. It remains a struggle for our small team to adequately serve the large number of people in need who quickly flooded the small facility when we first opening providing free care for all. A significant struggle in this centre has been with recruitment and retention of staff, as without sufficient doctors, the centre cannot serve enough patients. This is impacted by a few factors.

The first significant challenge is that an enormous and damaging number of healthcare professionals have left the country. In 2013, the WHO stated that around 70% of the healthcare professionals had left Syria. Ten years further along in this humanitarian crisis, that number is unquestionably higher, yet there is no adequate data to state how much higher. The government doesn't freely release statistics relating to many aspects of healthcare or other areas of life, which they consider to be sensitive intelligence.

Our anecdotal evidence from experience in the sector but also in the Syrian community, demonstrates that the most qualified doctors and allied healthcare professionals have continued their exodus during the since years since that report was written. Our observations have also shown us that medical school graduates and junior doctors continue to emigrate in very significant numbers, leaving few behind to take on the legacy of caring for the nation. This is exacerbated by the fact that the young and able-bodied

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are still the first to leave, while the people who remain are the elderly, sick and disabled: those who have little or no hope of gaining a visa to life elsewhere. The demographic of Syrian society has been remodelled by the conflict and pressures it has been put under. For those young junior doctors who do stay, there are few experienced doctors working to acceptable standards who the new, inexperienced doctors can learn from.

A significant issue affecting our new medical centre is that there are no doctors in the surrounding governorate, either who work, or who are willing to work to the protocols, care pathways or evidence-based practice dictated by international standards that our team demands. This has been an area that none of our team have been willing to compromise on, as we insist on putting patient's best interests first. This means using evidence-based practice for diagnosis and treatment, as well as clear communication, documentation and governance, which is not common practice.

The location of the centre makes it more challenging to find doctors and nurses able and willing to travel to and work at our small, rural centre. The lack of fuel and significant fuel-rationing, together with the high costs of the available fuel rule many out as potential employees.

The situation on the ground in the areas affected by earthquakes, immediately after the earthquakes, was extremely chaotic. This was especially so in relation to aid distribution. After initially being given the go ahead to bring in aid to serve earthquake affected areas, the authorities then imposed more specific restrictions, which would have prevented it reaching the people who needed it most. The authorities were also unable to provide adequate lists of people in need affected by the crisis. Given that most of the affected people were interspersed throughout many communities, with relatives and renting properties directly, it was challenging to access the people most in need.

We struggle with finding poor veterinary care for our livestock and animals, which results in the needless loss of life of a significant percentage of the animals.

As water in the desert from the wells becomes less available at certain times of the year, a decision was made not to grow many additional crops, but rather to focus on irrigating the tens of thousands of productive trees planted there. Taking this approach, the trees have been growing well.

SAMARA'S AID APPEAL

TRUSTEE REPORT



SAMARA'S AID APPEAL

TRUSTEE REPORT

VOLUNTEERS

The work of Samara's Aid Appeal in the UK has depended completely on the kindness and engagement of volunteers to run the charity and carry out the day-to-day administration work essential to running the charity. To date, the charity has not employed any paid staff. Seven volunteers worked regularly for the charity.

In addition to the core team of volunteers, the charity relies on a wider group of volunteers, both locally as well as nationally. In the storage hub where the aid collected in the UK was collated, a variable number of volunteers assisted. Across the UK, a significant amount of the appeals took place through churches, schools and community groups.

FINANCIAL REVIEW

The complexities of working in Syria, challenges in transferring funds to a country under sanction, and the consistent plummeting of Syrian currency, has meant that some funds raised by the charity were not immediately transferred to Syria. These have already been allocated to specific projects and some are shown on the accounts as designated funds.

Funds raised for Grace Hospital (name changed for security) of £500,575.27 will be held in the UK until needed. Some additional medical funds have been held in the UK to be spent on the new medical centre once it gains registration from the Ministry of Health.

Going Concern

After assessing the situation, the trustees have a good expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Most projects are undertaken from funds available, and the charity has very few overheads. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was incorporated as a CIO on 20 February 2017 and commenced operating on that date. The principal objects of the charity are to relieve suffering and restore hope through the provision of medical, humanitarian and development projects in the Syrian Arab Republic.

Method of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 annual report was approved by the trustees of the charity on 18 December 2024 and signed on its behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARA'S AID APPEAL

I report to the trustees on my examination of the accounts of Samara's Aid Appeal for the year ended 29 February 2024.

Responsibilities and basis of report

As the charity trustees of Samara's Aid Appeal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Samara's Aid Appeal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Samara's Aid Appeal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz FCMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

18 December 2024

SAMARA'S AID APPEAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	245,816	301,722	547,538	521,095
Investment income	3	<u>29</u>	<u>8,443</u>	<u>8,472</u>	<u>1,294</u>
Total income		<u>245,845</u>	<u>310,165</u>	<u>556,010</u>	<u>522,389</u>
Expenditure on:					
Charitable activities	4	<u>280,912</u>	<u>444,617</u>	<u>725,529</u>	<u>464,722</u>
Total expenditure		<u>280,912</u>	<u>444,617</u>	<u>725,529</u>	<u>464,722</u>
Net (expenditure)/income		<u>(35,067)</u>	<u>(134,452)</u>	<u>(169,519)</u>	<u>57,667</u>
Net movement in funds		(35,067)	(134,452)	(169,519)	57,667
Reconciliation of funds					
Total funds brought forward		<u>155,290</u>	<u>708,307</u>	<u>863,597</u>	<u>805,930</u>
Total funds carried forward	8	<u><u>120,223</u></u>	<u><u>573,855</u></u>	<u><u>694,078</u></u>	<u><u>863,597</u></u>

The notes on pages 48 to 53 form an integral part of these financial statements.

SAMARA'S AID APPEAL

BALANCE SHEET

AS AT 29 FEBRUARY 2024

	Note	2024 £	2023 £
Current assets			
Debtors	6	3,295	20,007
Cash at bank and in hand		<u>691,654</u>	<u>844,420</u>
		694,949	864,427
Creditors: Amounts falling due within one year	7	<u>(871)</u>	<u>(830)</u>
Net assets		<u><u>694,078</u></u>	<u><u>863,597</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		573,855	708,307
Unrestricted income funds			
Unrestricted funds		<u>120,223</u>	<u>155,290</u>
Total funds	8	<u><u>694,078</u></u>	<u><u>863,597</u></u>

The financial statements on pages 45 to 53 were approved by the trustees, and authorised for issue on 18 December 2024 and signed on their behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 29 FEBRUARY 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(169,519)	57,667
Adjustments to cash flows from non-cash items			
Investment income	3	<u>(8,472)</u>	<u>(1,294)</u>
		(177,991)	56,373
Working capital adjustments			
Decrease/(increase) in debtors	6	16,712	(15,598)
Increase in creditors	7	<u>41</u>	<u>30</u>
Net cash flows from operating activities		(161,238)	40,805
Cash flows from investing activities			
Interest receivable and similar income	3	<u>8,472</u>	<u>1,294</u>
Net (decrease)/increase in cash and cash equivalents		(152,766)	42,099
Cash and cash equivalents at 1 March		<u>844,420</u>	<u>802,321</u>
Cash and cash equivalents at 29 February		<u><u>691,654</u></u>	<u><u>844,420</u></u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(152,766)	42,099
Net funds at 1 March 2023		<u>844,420</u>	<u>802,321</u>
Net funds at 29 February 2024		<u><u>691,654</u></u>	<u><u>844,420</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samara's Aid Appeal meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024 (CONTINUED)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	154,764	280,738	435,502	372,940
Gift aid reclaimed	12,123	20,984	33,107	41,999
Gifts in kind	78,929	-	78,929	106,156
	<u>245,816</u>	<u>301,722</u>	<u>547,538</u>	<u>521,095</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>29</u>	<u>8,443</u>	<u>8,472</u>	<u>1,294</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024 (CONTINUED)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Project costs	197,007	98,894	295,901	271,189
Medical projects	-	279,764	279,764	58,293
Orphans & Widows project	78,929	65,796	144,725	131,873
Insurance	3,895	-	3,895	2,240
Bank charges	169	163	332	222
Legal and professional fees	-	-	-	35
Independent examination	912	-	912	870
	<u>280,912</u>	<u>444,617</u>	<u>725,529</u>	<u>464,722</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2024 £	2023 £
Accrued income	<u>3,295</u>	<u>20,007</u>

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>871</u>	<u>830</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024 (CONTINUED)

8 Funds

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	155,290	245,845	(280,912)	120,223
Restricted funds				
Medical fund	646,338	129,455	(279,832)	495,961
Orphans & Widows fund	61,969	81,816	(65,891)	77,894
Earthquake fund	-	98,894	(98,894)	-
	<u>708,307</u>	<u>310,165</u>	<u>(444,617)</u>	<u>573,855</u>
Total funds	<u>863,597</u>	<u>556,010</u>	<u>(725,529)</u>	<u>694,078</u>

The **Medical fund** is used to enable medical provision in Syria.

The **Orphans and Widows fund** is used to serve orphans, poor and vulnerable children, including abandoned children, those with disabled or single parents, as well as widows, single mothers and vulnerable women.

The **Earthquake fund** was raised to support people affected by the earthquakes in Syria of February 2023.

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	185,779	350,113	(380,602)	155,290
Restricted funds				
Medical fund	585,916	118,770	(58,348)	646,338
Orphans & Widows fund	34,235	53,506	(25,772)	61,969
	<u>620,151</u>	<u>172,276</u>	<u>(84,120)</u>	<u>708,307</u>
Total funds	<u>805,930</u>	<u>522,389</u>	<u>(464,722)</u>	<u>863,597</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024 (CONTINUED)

9 Analysis of net assets between funds

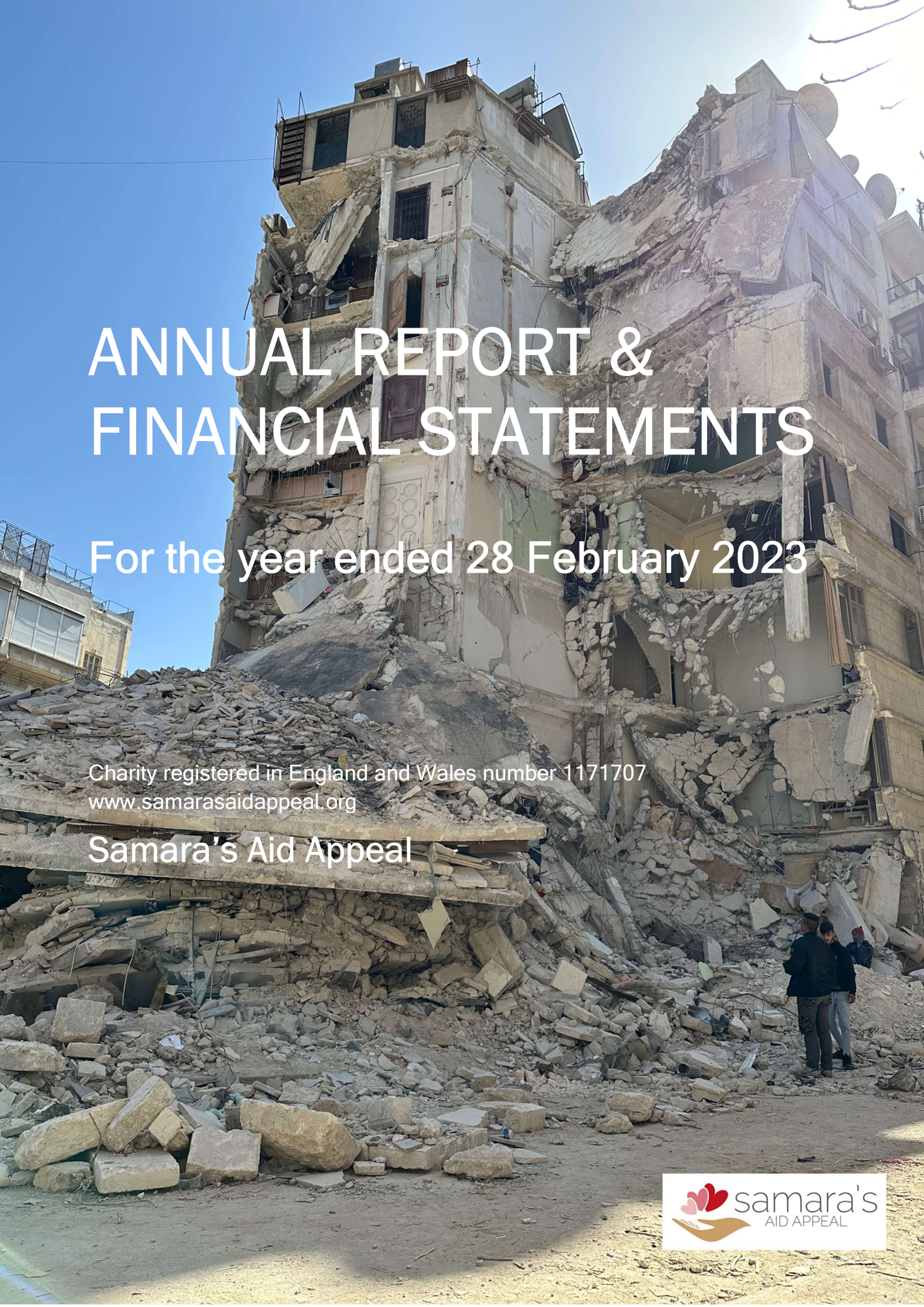
	Unrestricted funds General £	Restricted funds £	Total funds at 29 February 2024 £
Current assets	121,094	573,855	694,949
Current liabilities	<u>(871)</u>	<u>-</u>	<u>(871)</u>
Total net assets	<u>120,223</u>	<u>573,855</u>	<u>694,078</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2023 £
Current assets	156,120	708,307	864,427
Current liabilities	<u>(830)</u>	<u>-</u>	<u>(830)</u>
Total net assets	<u>155,290</u>	<u>708,307</u>	<u>863,597</u>

SAMARA'S AID APPEAL

England & Wales - Charity number 1171707

Accounts



ANNUAL REPORT & FINANCIAL STATEMENTS

For the year ended 28 February 2023

Charity registered in England and Wales number 1171707
www.samarasaidappeal.org

Samara's Aid Appeal

SAMARA'S AID APPEAL

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SAMARA'S AID APPEAL

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	The trustees of Samara's Aid Appeal are in possession of a special dispensation
Charity Registration Number	1171707
Principal Office	PO Box 5490 Brighton BN50 8PE
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Reliance Bank Limited Faith House 23 - 24 Lovat Lane London EC3R 8EB

SAMARA'S AID APPEAL

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 28 February 2023. The trustees of Samara's Aid Appeal are in possession of a special dispensation from the charity commission which grants that the names of the charity trustees will not be revealed on any public documents, for security reasons.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives

To relieve suffering and restore hope through the provision of humanitarian, medical and development projects in the Syrian Arab Republic.

The indicators that drive our vision:

Summary from the Syria 2023 Humanitarian Needs Overview, OCHA December 2022, prior to the earthquakes in February 2023.

- 15.3 million in Syria need humanitarian help, a 700,000 increase since last year.
- 12.1 million estimated food insecure.
- 7 million children in need.
- 87% price increase of average food basket.
- 6.9 million in need of educational support.
- 15.3 million need healthcare assistance.
- 5.7 million need help with non-food items ie. clothes, shoes and other essential items.
- 15 million need assistance with food security and agriculture.
- 5.9 million need nutritional support.
- 70% health workers have left the country.
- Just 4% of partially and fully functional health facilities offer renal dialysis.
- 500,000 children are chronically malnourished.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

The principles and vision that directs our activities:

The principles and vision that directs our activities:

- Positive change happens best through nurturing human relationships based on genuine care and trust. Our aim is to work with individuals on a personal level, supporting and empowering people to develop and reach their potential in life, and to work towards self-sufficient futures.
- Education and training are pivotal for individuals to reach their potential in life, and to break the cycle of poverty. They are critical for equipping individuals to be part of the process of rebuilding their own communities in this war-damaged nation, and we believe that rebuilding should start from within Syria. Every Syrian child should have access to a high-quality education and should be able to learn the basics of literacy and numeracy with the option of progressing to further and higher education if they have the potential and the desire.
- Food is the most essential necessity for life and is the basic prerequisite for promoting a healthy life free of poverty-related diseases. Everyone, regardless of financial or social situation, of religious or political views, of gender or any other issues which define an individual's identity or values, should be able to eat three nutritious meals every day.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

- Medical care is a basic necessity which should be available to everyone who is sick or injured, regardless of financial or social situation, of religious or political views, gender or any other issues which define an individual's identity or values. The war, sanctions, and subsequent crisis' have left only 59% of hospitals and 57% of primary health care facilities, and 63% of specialised centres fully functional (UNOCHA), but we believe this to be an overly optimistic figure. The daily experiences of our teams in the medical sector demonstrate that the majority of healthcare facilities provide care that is significantly lower standard than is desirable, due to lack of resources, loss of medical and allied healthcare staff, and lack of adequate training. We aim to facilitate the provision of dependable medical care for people across the socio-economic spectrum. Even the wealthy struggle to access reliable, trustworthy medical care in Syria now, but we aim to make a special provision for the poor, vulnerable children, widows, disabled and the elderly.

- Clothing, shoes, bedding and hygiene items are basic necessities for living with dignity, acceptable hygiene standards and for preserving good health. These items should be available for everyone - regardless of financial or social situations, religious or political views, of gender or any other issues which define an individual's identity or values. We aim to support people to enable them to live with dignity, with access to these basic, essential items.



- Orphans and widows are an especially vulnerable group whom we aim to encourage and empower to live with dignity and reach their potential in life. Our focus is on providing educational support, food, psychosocial care and facilitating the learning of essential skills, and the development of abilities and personal attributes that will assist them to establish livelihoods and employment which can enable them to be financially independent.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

- Livelihoods and employment, rather than long term aid are the best ways to help meet the needs of individuals, families and communities, to improve lifestyles, and model healthy behaviours and life patterns for the younger generation, improving prospects for self-sufficiency for the future.

- The strategic vision is focused on a long-term response to the chronic crisis caused by the war and worsening economic disaster. Through continually assessing the local needs ascertained through working daily with individuals in need, we aim to tailor our projects to serve the real needs, rather than perceived needs. This means looking towards rebuilding communities, essential infrastructure and hope, as well as providing services for disadvantaged adults and children to access education, training, medical care, and the support and encouragement to rebuild their lives, their communities, and a sustainable future for the next generation.

The strategies employed to achieve the charity's aims and objectives have been:

- Working closely with our local teams in Syria to understand the needs, analyse, plan, implement, monitor, evaluate and maintain projects as well as create and establish solutions to meet the acute and chronic needs.

- Engaging with professionals and providers outside Syria to gain relevant expertise, advice, guidance and resources to inform and support projects in Syria.

- Reaching out to and encouraging churches, schools, and individuals in the UK to participate in collecting aid items, fundraising and to form mission partnerships to enable vital projects in Syria, including visiting and speaking at the churches and communities which support this work.

- Connecting with suppliers outside Syria to provide resources that are difficult to resource in Syria.

- Communicating and engaging with existing supporter base to maintain relationship.

- Sharing the vision through events and promoting the books Rebuilding the Ruins and Up From the Ashes.

- Establishing the frameworks through which planned projects can be realised in a challenging, insecure, and constantly changing environment.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

ACHIEVEMENT AND PERFORMANCE

Achievements

This section is broken down into three sections according to our designated and general funds:

- 1) Orphans, vulnerable children, widows and vulnerable women
- 2) Medical projects
- 3) General projects, including farming and aid distribution



Orphans, vulnerable children, widows and vulnerable women

Our work supporting some of the most vulnerable members of Syrian society flourished significantly during this financial reporting period. It has taken years to plan and establish these projects with the desired approach, to produce the results and culture we dreamt of, and are now seeing with continuity. The current and continuing trends in this work are a demonstration of the value of the time and energy spent in structuring the foundations of these projects, working with the right structures and values, without compromising on the fundamental principles that drive our vision. There is much more we hope and plan to develop and improve in these projects over the coming years, but this period has shown noteworthy advances and successes, and that having two outreach centres now rather than one, enables each to set a precedent to support and encourage the other.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Through the course of the year our two outreach centres combined, served hundreds of children each day (excluding Sundays), with some months reaching numbers as high as 770 children attending over the course of the month. Some children attend a number of times every week, while others come a few times over the course of the month. Daily attendances fluctuate in number on different days of the week with Fridays and Saturdays remaining the busiest days when the schools are closed, while significant numbers come regularly to our centres after the schools close at midday. Sessions for pre-schoolers are run in the mornings although these aren't our busiest sessions.

Provision of nutritious meals is a foundational part of our service to these children. Some of the most vulnerable children come to our centres simply because they need to eat, and some won't otherwise receive a meal at that time, and some even that day. Between the two centres 34,872 meals were served to orphans and vulnerable children when they attended, nearly three times the number in the previous reporting period.

Below: flatbreads made with lamb from our farms, for the children's lunches.



An education session is counted as one child attending one subject class, and the combined number of education sessions attended at both centres reached an impressive 81,896 sessions attended by orphans and vulnerable children, which is significantly higher than the previous reporting period.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Social and activity sessions are counted as one child attending one session, whether coming to watch a film at our "pop up cinema", music and dance, art and crafts, play sessions with toys and games, chess, cookery, or coming to a party. 45,500 social and activity sessions were attended across both centres – more than ten times the number last year. We recognise that not every child is academic, but all who come need the meal we provide, which is what draws many in. The social and activity sessions are enjoyable for all who come, and in hosting these the team create an atmosphere of belonging and provide a space where the children can be children – something which many of the children who need to work to earn a living miss out on. They are a way for the children who struggle with learning and academics to be involved in the activities in a meaningful way.



The children huddle together in the dining room to watch a film

New Rural Outreach Centre for Orphans and Vulnerable Children

The summer of 2022 saw the opening of our newly built Outreach Centre to support orphans and vulnerable children in a rural yet populated, but neglected area. Significant massacres and fighting took place in the surrounding areas, leaving large numbers of orphans and widows, and many communities living in poverty. Each of the communities in these areas have been adversely impacted by loss during the war.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)



Being some 40 minutes' drive from its nearest city, there is little chance for the needy in this area to reach aid, as most NGOs are unable or unwilling to serve this area. The area has a reputation in the nearby city as being primitive. It has been an increasing struggle for children in this area to gain the education they need, especially the poorest and most vulnerable, which confounds the vicious cycle of poverty.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

The opening of a new centre to serve this area was made facilitated by the presence of the existing centre in the nearest city. While the original centre struggled to establish its identity in its first year, this second centre quickly became productive within the first few months of opening: the team in the first centre had struggled to catch the vision, as it was a model different to any other charitable projects they had witnessed previously. The precedent of the first established centre modelled a visible goal for the second, and the team at the new centre were able to replicate a similar service more quickly, but one with its own personality suitable to serving its surrounding communities. It has been a great encouragement to see how quickly the second centre was able to "hit the ground running" and start serving significant numbers of orphans and vulnerable children.



SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Many of the children, when they first began coming to this centre, exhibited challenging behaviour, poor manners, they struggled with personal hygiene and also with interpersonal relationships. The team have worked carefully with these children, with great patience and dedication, teaching the children how to treat others and themselves with respect and kindness. They have taught the children about expectations in behaviour, and how to take care of themselves, and how to behave during mealtimes. They have seen the same children's behaviour transformed. The children have responded well to having firm but kind boundaries established, and have fed back to the team that they feel cared for there, and some that they are treated differently there to anywhere else.

The catalyst for change has been for some of these neglected children to be able to build positive relationships with the staff, based on trust, and understanding boundaries. For others it has been through being able to eat a substantial, cooked meal, and to eat as much of it as they desire. Many don't eat three meals a day, or don't have a cooked meal at home. Many children come hungry, not just for food, but for education: teaching that is carried out in a positive, child-centred way that builds up and encourages the individual rather than that which is dominated by a power dynamic that chastises and humiliates when the child struggles. Some of the most traumatised children are hungry simply for love and nurturing, having lost one or both parents, and perhaps being left with relatives who struggle to cope with them.

During Samara's visit in January 2023, she saw rows of impeccably behaved children sitting and eating their lunch in the centre, with perfect table manners. The centre manager described that it had been a journey for these children to learn these expected behaviours, but that once the majority accept and practice positive behaviours, newcomers follow suit more quickly.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

This first year has focused on elementary school age children, and the main activities have been:

- 1) Educational sessions including Arabic, English, maths, French, physics, chemistry, science theory and literacy. Although not included in our figures for lessons, there has also been a focus on providing lessons relating to personal hygiene, road safety, as well as healthy relationships and how to treat each other with dignity and respect, and other topics related to farming.
- 2) Social activities: which have included films, physical activities with music, play sessions with toys and games, art and crafts, cookery and occasional parties.
- 3) Meals: each day children are given substantial, nutritionally balanced meals for the children who attend.
- 4) Aid distributions: as the neighbouring farming projects have become more established, food grown through these projects has been distributed, in the first instance to children attending the centre to take home to their families, and then acting as a base for others in need to collect aid from. Furthermore, aid sent from the UK, in the form of dignity bags containing hygiene items, coats and shoes as well as other hygiene and mobility items. This is reported in more depth in the Aid Distribution section below.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

City Outreach Centre for Orphans and Widows

This original centre has continued to serve an impressive number of children each day. One of the attractions continues to be the specialist subjects taught at secondary level, with special courses for their year seven and year nine – baccalaureate children. Some children still come predominantly to eat, and this is the driving motivation for attending, while others come out of a desire to learn.

This centre has continued to focus on both secondary age and elementary school age children, and the main activities for children have been:

- 1) Educational sessions: covering a wide range of topics and subjects, from personal care, hygiene, road safety, Arabic, English, maths, physics, chemistry, science theory, literacy as well as healthy relationships and how to treat each other with dignity and respect.
- 2) Social activities: which have included films, physical activities with music, play sessions with toys and games, art and crafts and occasional parties.
- 3) Meals: each day children are given substantial, nutritionally balanced meals for the children who attend.
- 4) Aid distributions: as the neighbouring farming projects have become more established, food grown through these projects has been distributed, in the first instance to children attending the centre to take home to their families, and then acting as a base for others in need to collect aid from. Furthermore, aid sent from the UK, in the form of dignity bags containing hygiene items, coats and shoes as well as other hygiene and mobility items.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Training for Widows and Vulnerable Women

The City Outreach Centre has continued to provide training to small groups of widows and vulnerable women during this period. The two areas of focus have been hairdressing, and sewing.

Sewing courses have been run in small groups due to the small number of sewing machines and space available. Some of the women have gone on either to set up their own small business or sewing shops, while others have gone on to work for factories, giving them financial stability and the ability to pay for their family subsistence.

The hairdressing courses have been popular and well attended, with a growing waiting list for the course. Women graduating from the course have gone on to work independently either from their own homes or visiting the homes of their customers, while others have rented space in a salon, or have even established their own salons. It has given some women the full means to support themselves and their children, while for others it has supplemented an income that was previously insufficient to cover their family expenses, making their lives sustainable.

Training sessions are counted as one woman attending one training session, and over the course of the year, 679 training sessions were attended. We hope to put on additional course running side by side in the coming year to accommodate the growing interest.



SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Medical Projects

Our medical centre opened in December 2022, in a semi-rural area outside a city in Syria. It is in an area where many of the poorest find it harder to travel to the city when they have a medical issue, and many also struggle to access reliable medical opinions, or treatment.

The centre is equipped with a diagnostic laboratory which undertakes a full range of microbiology tests for venous and arterial blood samples, to analyse blood gases and numerous assays including complete blood count, electrolytes, lipids, liver, renal and cardiac function, hormones, enzymes, glucose, blood cultures, cancers, coagulation, urine and some pathology tests. During the first three months of opening, 15,202 laboratory tests were carried out.

The centre also offers ultrasound and cardiac ECHO scans, and a registered pharmacy.

In the first month an overwhelming number of patients were received at the centre, with more than 3,100 consultations taking place. Such was the demand on this small service that the team were forced to make the difficult decision to actively limit the numbers of patients attending each day to ensure that the service didn't become a victim of its own success. Given the small size of the team, patients needed to be assessed and examined at a rate that enabled the team to then follow the needs of the patients through, to ensure they received the follow up care and referrals essential to meeting each patient's needs.



Our small ICU area for caring for patients with cardiac or other potentially serious medical issues.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

In the initial months the specialist services offered included cardiovascular, gastrointestinal, ophthalmic and neurosurgical, together with general medicine, with further services due to be added and developed. During the first three months of opening, in this financial reporting period, our new medical centre gave 6,123 patient consultations. A total of 129 ultrasounds were carried out, with the majority being cardiac ECHO.

Being in one of the earthquake affected areas, the centre was able to offer consultations and check-ups to people immediately after the first earthquakes struck. Over the following weeks, numerous patients came for consultations displaying physical symptoms resulting from the extreme stress they had experienced, and continued to experience with the numerous, powerful aftershocks that continued for weeks after the first and most powerful earthquake hit.

The centre and the service provided established a new expectation for how medical care in the area should be provided. This has been essential in rebuilding a new trust as many people up to this point had lost faith in the medical profession in Syria.

During this period, training was started on a daily basis for the staff at the centre. A new attitude of working to protocols and standards was initiated in this area. Many families have been able to continue normal lives, thanks to the effective treatment given by our team. Many patients who came to our centre would simply have died without the care and treatment given by our team. It has been literally life-saving for many of our patients.

Two assessment cubicles for examining patients.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

General Projects

FARMING

Three farming projects, still young but developing, continued in this period.



This was a bumper year for growing aubergines, with more than 1.5 tonnes harvested between two of our farms. This enabled a large amounts of aubergines to be distributed to poor families, while also providing a good food supply for the children eating at our centres. Cabbage crops were also successful with 350 kgs grown, 160kgs cucumbers, 83kgs corn, 66kgs courgettes and 23kgs of peppers. Trial crops were grown to assess their success for growing the following season and included beans, molokhiar, okra and peanuts.



SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

4,500 tonnes of grapes were harvested (below) and turned into 580kgs of raisin syrup (bottom image), which was distributed to widows and vulnerable women raising children, and other vulnerable individuals and families.



SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

ANIMAL PRODUCE

This year the sheep did well and produced good amount of milk products for distribution as well as for the outreach centres. Some of which was turned into other dairy products. 109kgs of lamb was produced, a significant 497kgs of cheese, 212kgs yoghurt, 20kgs labneh, and 67kgs of pasteurised milk. Some chickens were a new addition to the farm and were beginning to lay, producing 126 eggs. Our sheep also produced 250kgs of wool.



Above: yoghurt made from our sheep's milk.

Below: lamb from the animals, distributed to poor families.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

TREES PLANTED

During this financial reporting period, we planted 14,735 productive tree saplings (and bushes) both in the desert as well as on our other farm in a more fertile area.

13,185 were planted in the desert. This included 3,025 olive saplings, 6,200 pine saplings (varieties to produce pine kernels, while offering wind protection and attract moisture), and 3,960 pomegranate trees.

1,550 were planted in the fertile area comprising 450 olives saplings and 1,100 blueberry plants.



One of our olive saplings freshly planted in the desert.

SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

EARTH BUILDINGS TO SUPPORT DESERT FARMING PROJECTS

A team was employed in the desert farm area to make earth bricks that are being used to build environmentally friendly structures and small buildings to support the desert farming projects.



SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

AID DISTRIBUTIONS

2022 Saw the arrival of the first containers we sent to Syria again after a three-year break. The first arrived in late spring of 2022, and carried an array of mobility items like walking frames, rollators, wheelchairs, crutches as well as mattresses, incontinence pads, personal hygiene items and some dignity bags for orphans and vulnerable children which each contained a coat, shoes, underwear, socks and hygiene items.



The second container arrived in summer carrying dignity bags for orphans and vulnerable children as described above, as well as dignity bags for women and other groups that had other items of clothing and hygiene items, tables, benches and whiteboards to serve our new rural outreach centre, as well as educational items (stationery), personal hygiene items, nappies, incontinence pads, crutches and walking sticks.

The third container sent arrived in late autumn carrying 24 tonnes of flour suitable for making Arabic flatbread.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)



From the time the first container arrived to the end of the financial reporting period, a significant amount of the aid in these three containers was distributed to 3,342 people in need, including orphans and abandoned children, poor children, widows, single mothers, disabled people and those suffering long term sickness, people caring for adult relatives with disabilities, elderly people and displaced people.

Many of our beneficiaries are victims of war, living in wholly unsuitable accommodation, which is sometimes not properly weather-proof. Too many of our beneficiaries have little or no means to heat their homes in winter, therefore our teams prioritised distributing dignity bags and winter coats and shoes, along with essential like flour and incontinence pads.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)



Some of this number of people received more than one type of aid, and some received certain items more than once after a time interval, for example flour, incontinence pads or hygiene items. This included, among other things, 459 dignity bags for boys, 498 dignity bags for girls, 378 female outdoor coats, 367 male outdoor coats, 334 female pairs of shoes, 354 male pairs of shoes, 210 packs of incontinence pads, and 653 bags of flour (usually weighed to 4kg or 5kg).



SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Part of the aid sent on these three containers, in particular dignity bags, flour, hygiene and mobility items, remained in our storage at the end of the financial reporting period as the aid distributions continued during the following reporting period. The team worked diligently and thoroughly in distributing this aid to individuals and families who had been vetted, to ensure they were the right people receiving the right items, and that they were genuinely.

The earthquakes hit on 6th February, which was at the tail end of our reporting period. Aid distributions following the earthquakes will be reported in the next financial year's annual report.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

CHALLENGES

Syria remains one of the most complex countries in the world to serve, yet also one of the neediest. The sanctions against Syria make the provision of aid a huge challenge on so many levels, while the restrictions that also come from within the country significantly exacerbate this dynamic. It can take many months, and sometimes years, to gain what should be simple permissions to enable certain projects. Often, when a solution appears to present itself, further complications then develop slowing or halting the process, once again.

Working in an environment where the economy is so damaged, and humanitarian aid is viewed by the opportunistic as an asset to try to profit from, makes the aid and our teams who work hard to protect it, targets. A significant amount of energy is used by our teams in ensuring that it does in fact reach the genuinely needy, who have been assessed and verified by our own teams as people whose circumstances are authentic, and that they do in fact need the aid our team are distributing. Over the years there has been a continuous background of unhealthy interest in the aid we send, while our teams, to their credit, have worked tirelessly to keep it focused on the right people and places.

The city medical centre which we had anticipated opening first back in 2020, still didn't gain the permission needed to open it without putting our team's professional safety or reputation at risk. The work remains ongoing to gain the permission needed. The extraordinary length of time it has taken provoked the planning and opening of another centre in a different area, in a building already accessible to our team for the foreseeable future, which had initially been built with the purpose of some kind of medical support or training facility in mind. This enabled us to start much-needed medical services which were overdue. As such, no progress has been made this year with Grace Hospital, as the medical centre in this area needs to open as the first phase. We continue to keep the funds raised for Grace put aside until we are in a position to

The opening of this semi-rural medical centre was well received, but it was a struggle for our small team to be able to adequately serve the large number of people in need who quickly flooded the small facility. A significant struggle in this centre has been with recruitment and retention of staff, as without sufficient doctors, the centre cannot serve enough patients. This is impacted by a few factors.

The first, most obvious challenge is that an enormous and damaging number of healthcare professionals have left the country. In 2013, the WHO stated that around 70% of the healthcare professionals had left Syria. Ten years further along in this humanitarian crisis, that number is unquestionably higher, yet there is no adequate data to state how much higher. The government doesn't freely release statistics relating to many aspects of healthcare or other areas of life, which they consider to be sensitive intelligence.

Our anecdotal evidence from experience in the sector but also in the Syrian community, demonstrates that the most qualified doctors and allied healthcare professionals have continued their exodus during the since years since that report was written. Our observations have also shown us that medical school graduates and junior doctors continue to emigrate in very significant numbers, leaving few behind to take on the legacy of caring for the nation. This is exacerbated by the fact that the young and able-bodied are still the first to leave, while the people who remain are the elderly, sick and disabled: those who have little or no hope of gaining a visa to life elsewhere. The demographic of Syrian society has been remodelled by the conflict and pressures it has been put under.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

For those young junior doctors who do stay, there are few experienced doctors working to acceptable standards who the new, inexperienced doctors can learn from.

The first issue affecting our new medical centre is that there are no doctors in the surrounding governorate, either who work, or who are willing to work to the protocols, care pathways or evidence-based practice dictated by international standards that our team demands. This has been an area that none of our team have been willing to compromise on, as we insist on putting patient's best interests first. This means using evidence-based practice for diagnosis and treatment, as well as clear communication, documentation and governance, which is not common practice.

Furthermore, the location of the centre makes it even more challenging to find doctors and nurses able and willing to travel to and work at our small, rural centre. The lack of fuel and significant fuel-rationing, together with the high costs of the available fuel rule many out as potential employees.

The situation on the ground in the areas affected by earthquakes, immediately after the earthquakes, was extremely chaotic. This was especially so in relation to aid distribution, and who was allowed to distribute what, where and to whom. Our team spent time assessing the situation fully, to avoid rushing in and our aid ending up in the wrong hands. To do this adequately meant delaying distributions of aid for earthquake affected people until the following reporting period.

Poor veterinary care impacts the care of our livestock. Through poor veterinary care, we lost a foal from one of our horses as well as from a donkey. Lack of water at certain times of the year makes it impossible to grow produce on all of the land all year round. The precious resource of water has to be conserved for the most essential crops. It continues to be a struggle to find the right workers to do the farming work, as well as reliable agronomists.

One of the challenges we have faced is that when starting a new project, or when new staff join our teams, there are sometimes periods in which some aspects of documentation has not been done in full. We have an extensive reporting system whereby the staff input the beneficiaries served and with what or how, or medical consultations or investigations done, or farming produce harvested that day etc. In some situations staff didn't fully understand the value of documenting every detail. This has resulted in underreporting in a small handful of circumstances. For example, with some of the vegetables harvested, they documented part but not all of the produce harvested, either because there was a great abundance or because they gave some as feed to our livestock. This training need has now been corrected and the staff will document these additional amounts in future. Equally, we didn't include any of the renal consultations done in our medical centre for this financial reporting period because somehow the visit date was missed in the data entry, meaning that when we came to look at the figures, we were unable to ascertain whether these were in this financial reporting period or the next. As soon as these errors are noted, they are amended.

SAMARA'S AID APPEAL
TRUSTEES' REPORT (CONTINUED)



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

VOLUNTEERS

The work of Samara's Aid Appeal in the UK has depended completely on the kindness and engagement of volunteers to run the charity and carry out the day-to-day administration work essential to running the charity. To date, the charity has not employed any paid staff. Seven volunteers worked regularly for the charity.

In addition to the core team of volunteers, the charity relies on a wider group of volunteers, both locally as well as nationally. In the storage hub where the aid collected in the UK was collated, a variable number of volunteers assisted. Across the UK, a significant amount of the appeals took place through churches, schools and community groups.

FINANCIAL REVIEW

The complexities of working in Syria, challenges in transferring funds to a country under sanction, and the consistent plummeting of Syrian currency, has meant that some funds raised by the charity were not immediately transferred to Syria. These have already been allocated to specific projects and some are shown on the accounts as designated funds. Funds raised for Grace Hospital (name changed for security) of £500,575.27 will be held in the UK until needed. Some additional medical funds have been held in the UK to be spent on the new medical centre, and on COVID-related care, once it gains registration from the Ministry of Health.

Going Concern

After assessing the situation, the trustees have a good expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Most projects are undertaken from funds available, and the charity has very few overheads. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was incorporated as a CIO on 20 February 2017 and commenced operating on that date. The principal objects of the charity are to relieve suffering and restore hope through the provision of medical, humanitarian and development projects in the Syrian Arab Republic.

Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 annual report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARA'S AID APPEAL

I report to the trustees on my examination of the accounts of Samara's Aid Appeal for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity trustees of Samara's Aid Appeal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Samara's Aid Appeal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Samara's Aid Appeal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

19 December 2023

SAMARA'S AID APPEAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	350,070	171,025	521,095	421,302
Investment income	3	<u>43</u>	<u>1,251</u>	<u>1,294</u>	<u>-</u>
Total income		<u>350,113</u>	<u>172,276</u>	<u>522,389</u>	<u>421,302</u>
Expenditure on:					
Charitable activities	4	<u>380,602</u>	<u>84,120</u>	<u>464,722</u>	<u>125,243</u>
Total expenditure		<u>380,602</u>	<u>84,120</u>	<u>464,722</u>	<u>125,243</u>
Net (expenditure)/income		<u>(30,489)</u>	<u>88,156</u>	<u>57,667</u>	<u>296,059</u>
Net movement in funds		(30,489)	88,156	57,667	296,059
Reconciliation of funds					
Total funds brought forward		<u>185,779</u>	<u>620,151</u>	<u>805,930</u>	<u>509,871</u>
Total funds carried forward	8	<u><u>155,290</u></u>	<u><u>708,307</u></u>	<u><u>863,597</u></u>	<u><u>805,930</u></u>

The notes on pages 43 to 48 form an integral part of these financial statements.

SAMARA'S AID APPEAL

BALANCE SHEET

AS AT 28 FEBRUARY 2023

	Note	2023 £	2022 £
Current assets			
Debtors	6	20,007	4,409
Cash at bank and in hand		<u>844,420</u>	<u>802,321</u>
		864,427	806,730
Creditors: Amounts falling due within one year	7	<u>(830)</u>	<u>(800)</u>
Net assets		<u><u>863,597</u></u>	<u><u>805,930</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		708,307	620,151
Unrestricted income funds			
Unrestricted funds		<u>155,290</u>	<u>185,779</u>
Total funds	8	<u><u>863,597</u></u>	<u><u>805,930</u></u>

The financial statements on pages 40 to 48 were approved by the trustees, and authorised for issue on 19 December 2023 and signed on their behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 28 FEBRUARY 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		57,667	296,059
Adjustments to cash flows from non-cash items			
Investment income	3	<u>(1,294)</u>	<u>-</u>
		56,373	296,059
Working capital adjustments			
Increase in debtors	6	(15,598)	(427)
Increase in creditors	7	<u>30</u>	<u>-</u>
Net cash flows from operating activities		40,805	295,632
Cash flows from investing activities			
Interest receivable and similar income	3	<u>1,294</u>	<u>-</u>
Net increase in cash and cash equivalents		42,099	295,632
Cash and cash equivalents at 1 March		<u>802,321</u>	<u>506,689</u>
Cash and cash equivalents at 28 February		<u><u>844,420</u></u>	<u><u>802,321</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		42,099	295,632
Net funds at 1 March 2022		<u>802,321</u>	<u>506,689</u>
Net funds at 28 February 2023		<u><u>844,420</u></u>	<u><u>802,321</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samara's Aid Appeal meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023 (CONTINUED)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	219,806	153,134	372,940	378,783
Gift aid reclaimed	24,108	17,891	41,999	41,225
Gifts in kind	106,156	-	106,156	1,294
	<u>350,070</u>	<u>171,025</u>	<u>521,095</u>	<u>421,302</u>

3 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>43</u>	<u>1,251</u>	<u>1,294</u>	<u>-</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023 (CONTINUED)

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Project costs	273,429	-	273,429	-
Medical projects	-	58,293	58,293	23,987
Orphans & Widows project	106,156	25,717	131,873	95,336
Insurance	-	-	-	4,439
Bank charges	112	110	222	570
Legal and professional fees	35	-	35	71
Independent examination	870	-	870	840
	<u>380,602</u>	<u>84,120</u>	<u>464,722</u>	<u>125,243</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Debtors

	2023 £	2022 £
Accrued income	<u>20,007</u>	<u>4,409</u>

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>830</u>	<u>800</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023 (CONTINUED)

8 Funds

	Balance at 1 March 2022 £	Incoming resources £	Resources expended £	Balance at 28 February 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	185,779	350,113	(380,602)	155,290
Restricted funds				
Medical fund	585,916	118,770	(58,348)	646,338
Orphans & Widows fund	34,235	53,506	(25,772)	61,969
	<u>620,151</u>	<u>172,276</u>	<u>(84,120)</u>	<u>708,307</u>
Total funds	<u>805,930</u>	<u>522,389</u>	<u>(464,722)</u>	<u>863,597</u>

The **Medical fund** is used to enable medical provision in Syria.

The **Orphans and Widows fund** is used to provide humanitarian and development projects for orphans and widows in Syria.

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	38,420	154,222	(6,863)	185,779
Restricted funds				
Medical fund	456,348	153,806	(24,238)	585,916
Orphans & Widows fund	15,103	113,274	(94,142)	34,235
	<u>471,451</u>	<u>267,080</u>	<u>(118,380)</u>	<u>620,151</u>
Total funds	<u>509,871</u>	<u>421,302</u>	<u>(125,243)</u>	<u>805,930</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2023 (CONTINUED)

9 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2023 £
Current assets	156,120	708,307	864,427
Current liabilities	<u>(830)</u>	<u>-</u>	<u>(830)</u>
Total net assets	<u>155,290</u>	<u>708,307</u>	<u>863,597</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2022 £
Current assets	186,579	620,151	806,730
Current liabilities	<u>(800)</u>	<u>-</u>	<u>(800)</u>
Total net assets	<u>185,779</u>	<u>620,151</u>	<u>805,930</u>

SAMARA'S AID APPEAL

England & Wales - Charity number 1171707

Accounts

SAMARA'S AID APPEAL

CHARITY NO. 1171707

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

SAMARA'S AID APPEAL
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SAMARA'S AID APPEAL

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	The trustees of Samara's Aid Appeal are in possession of a special dispensation
Charity Registration Number	1171707
Principal Office	PO Box 5490 Brighton BN50 8PE
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Reliance Bank Limited Faith House 23 - 24 Lovat Lane London EC3R 8EB

SAMARA'S AID APPEAL

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 28 February 2022. The trustees of Samara's Aid Appeal are in possession of a special dispensation from the charity commission which grants that the names of the charity trustees will not be revealed on any public documents, for security reasons.

Photo: cover page and below - scenes from neighbourhoods of beneficiaries of Samara's Aid Appeal



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

OBJECTIVES AND ACTIVITIES

Objectives

To relieve suffering and restore hope through the provision of humanitarian, medical and development projects in the Syrian Arab Republic.

The indicators that drive our vision:

Summary from the Syria 2022 Humanitarian Needs Overview, OCHA March 2022.

- 14.6 million in Syria need humanitarian help, a 1.2 million increase since last year.
- 12 million estimated food insecure. 76% households unable to meet their basic needs.
- 6.5 million children in need of humanitarian assistance.
- 5.5 million suffering malnutrition, including 3.7 million children under 5 years suffering malnutrition of which 553,000 chronically and 245,000 acutely malnourished.
- 6.92 million internally displaced people.
- 6.6 million needing assistance with education with at least 2.4 million children out of school (actual number estimated to be higher).
- Nearly 1/3 households report child needing to work to support household.
- 13.9 million people affected by food and agricultural insecurity.
- 12.2 million people in need of medical assistance.
- Only 65% of hospitals and 56% of public health care centres fully functional.
- 13.2 million affected by lack of access to adequate water, sanitation, and hygiene.
- 47% rely on frequently unsafe alternatives to piped water, because of degradation of water treatment and distribution networks, up by 37% from previous year.
- Average household income covers 51% of living expenses, down 80% from last year.
- 76% households indicated inability to meet their basic needs mid-2021.
- 97% price increase of average food basket from December 2020 – December 2021.



Photo left: the home of a widow raising two young children, with no electricity supply. Both children attend our city outreach centre for orphans and widows. In winter, they have no lighting and no hot water.

Photo next page: charity wheat growing.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

The principles and vision that directs our activities:

- Positive change happens best through nurturing human relationships based on genuine care and trust. Our aim is to work with individuals on a personal level, supporting and empowering people to develop and reach their potential in life, and to work towards self-sufficient futures.
- Education and training are pivotal for individuals to reach their potential in life, and to break the cycle of poverty. They are critical for equipping individuals to be part of the process of rebuilding their own communities in this war-damaged nation, and we believe that rebuilding should start from within Syria. Every Syrian child should have access to a high-quality education and should be able to learn the basics of literacy and numeracy with the option of progressing to further and higher education if they have the potential and the desire.
- Food is the most essential necessity for life and is the basic prerequisite for promoting a healthy life free of many poverty-related diseases. Everyone, regardless of financial or social situation, of religious or political views, of gender or any other issues which define an individual's identity or values, should be able to eat three nutritious meals every day.
- Medical care is a basic necessity and should be available to everyone who is sick or injured, regardless of financial or social situation, of religious or political views, of gender or any other issues which define an individual's identity or values. The war has left only 65% of hospitals and 56% of public health care centres fully functional (UNOCHA), but we believe this to be an optimistic figure, with the medical provision through these services being lower than desirable, due to lack of resources, and loss of medical staff throughout the war. We aim to facilitate the provision of dependable medical care for people across the social and economic spectrum. Even the wealthy struggle to access reliable, trustworthy medical care in Syria now, but we aim to make a special provision for the poor, vulnerable children, widows, disabled and the elderly.
- Clothing, shoes, bedding and hygiene items are basic necessities for living with dignity, acceptable hygiene standards and for preserving good health. These items should be available for everyone - regardless of financial or social situations, religious or political views, of gender or any other issues which define an individual's identity or values. We aim to support people to enable them to live with dignity, with access to these basic, essential items.
- Orphans and widows are an especially vulnerable group whom we aim to encourage and empower to live with dignity and reach their potential in life. Our focus is on providing educational support, food, psychosocial care and facilitating the learning of essential skills, and the development of abilities and personal attributes that will assist them to establish livelihoods and employment which can enable them to be financially independent.
- Livelihoods and employment, rather than long term aid are the best ways to help meet the needs of individuals, families and communities, to improve lifestyles, and model healthy behaviours and life patterns for the younger generation, improving prospects for self-sufficiency for the future.
- The strategic vision has shifted from an urgent, emergency response to an acute crisis, to long-term response to the chronic crisis caused by the war and worsening economic disaster. Through continually assessing the local needs ascertained through working daily with individuals on the ground, we aim to tailor our projects to serve the real needs - rather than perceived needs. This means looking towards rebuilding communities,

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

essential infrastructure and hope, as well as providing services for disadvantaged adults and children to access education, training, medical care, and the support and encouragement to rebuild their lives, their communities, and a sustainable future for the next generation.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

The strategies employed to achieve the charity's aims and objectives have been:

- Working closely with the local teams in Syria to understand the needs and work together to analyse, plan, implement, monitor and maintain projects as well as create and design solutions to meet the acute and chronic needs.
- Engaging with professionals and providers outside Syria to gain relevant expertise, advice, guidance and resources to inform and support projects in Syria.
- Reaching out to and encouraging churches, schools, and individuals in the UK to participate in collecting aid items, fundraising and to form mission partnerships to enable vital projects in Syria, including visiting and speaking at the churches and communities which support this work.
- Communicating and engaging with existing supporter base to maintain relationship.
- Sharing the vision through events and promoting the books *Rebuilding the Ruins* and *Up From the Ashes*.
- Establishing the frameworks through which planned projects can be realised in a challenging, insecure, and constantly changing environment.

Photo below: community groups helping collect aid. Photo previous page: lunch for orphans at outreach centre.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

ACHIEVEMENT AND PERFORMANCE

Achievements

City Outreach Centre for Orphans and Widows

The city outreach centre has exploded into life now after a challenging start, hampered by COVID. A new team started at the centre in early 2021 who share the vision, commitment and values needed, and the centre has since blossomed into providing a desperately needed safe space for a large number of children who have lost one or both parents, and support for widows. The new team have developed the centre and services, widening its remit to a larger group of beneficiaries than previously served. This year's productivity dwarfs that of the previous year.

This centre focuses on education, provision of food, training for widows, engaging social activities, and has also provided some therapeutic activities. Most of all it is aimed at building loving relationships with the beneficiaries. Specialist subjects are taught including maths, Arabic, English, French, physics, chemistry, science theory, general and infection control. Programs took place for key exam years – 9 and 12 – to ensure that these children have the best chance of passing their exams. There were 8,001 education session attendances this year. Each session may include a number of different subjects and lessons, i.e. Arabic, maths, English, physics and chemistry. A session includes between 1-5 subject classes in one day – the average being 3-4 subject classes.

Numerous children who were not in school have been encouraged to return or have at least continued learning to read and write with our team, especially those who are forced to work to support their households. The team have done a fantastic job of reaching out to especially vulnerable children 'of unknown origin' whose legal status and lack of papers have excluded them from the school system. In some cases, the team have supported relatives to gain the legal papers these children needed, which will enable them to live a life which is legally recognised by the system, including entering the education system, sitting exams and gaining legal employment as an adult. Without this legal registration, these children will struggle to find appropriate employment and will be unable to engage with society.

Social activities form an important part of life at the centre, and highlights included Easter and Christmas parties, of which eight were needed to accommodate all the children at this original centre, as well as children at the new outreach centre before its official opening. There was also a summer excursion for some of the children after their exams, to spend time, play games and have a picnic at one of our farming projects. Aside from these one-off events other activities like our 'pop up cinema', music, art, chess, cooking and other opportunities to hang out and play games take place on a more regular basis. 4,285 social activity attendances took place.

A meal is given every day to the children, some of whom would not eat three meals a day if we didn't feed them. There have been occasions when vulnerable children have knocked on the door of the centre asking for food because they were hungry, and they knew it to be a place where orphans are fed. During some of the winter months, when fuel is increasingly scarce yet the need for it to heat homes increased, we have cooked extra meals for the children to take home for their households. 12,286 'meal services' were provided through this centre this year. One 'meal service' includes any snacks, meals and deserts that one child consumes during their visit, so could include a few meals ie. breakfast, lunch and snacks taken on one day.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

It has been a joy to see widows engaging with the hairdressing and sewing courses, and there have been some encouraging stories of women who have started their own small businesses: one widow opened a small shop offering seamstress services, while a many of the widows who have been undertaking the hairdressing course have built up a core number of customers they serve in their own communities. This year there have been 496 hairdressing training session attendances and 287 sewing course session attendances at this centre.

A small number of the most traumatised children have been able to engage with therapeutic art activities, and creative writing. Therapeutic art has given some of the most damaged children a safe space allowing them to open-up and share their fears and wounds, as well as talking about life events which are not talked about with their remaining relatives, yet which occupy a large part of their hearts and minds. This has taken place in small groups.

The team have been keen not to build dependency through regular food aid distributions, so have kept these to a minimum. 769 aid parcels have been given to households in emergency situations, which include food and hygiene items, school supplies, clothing and financial aid.

One of the most encouraging aspects of the work, which cannot be quantified by numbers, is the trusting relationships that have been built between the staff and children. The feedback the staff gain from the children, who are so keen to spend time there and with them, speaks volumes, as does the way in which the children share their worries, concerns, and traumatic life experiences with the staff members they relate most to.

Photos: widows learning hairdressing and sewing, orphans attending education sessions





SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

BE Outreach Centre for Orphans and Widows

The first, city outreach centre quickly became oversubscribed. It was so full by springtime, that the decision was made to open a second centre providing similar services in a different area.

A decision was made to continue building a partially built building - originally intended as a support building for farming projects (just structural columns and roof with no external or internal walls at that stage) - as a second outreach centre for orphans, vulnerable children and widows.

This area has seen many massacres since the start of the war, and is now home to significant numbers of orphans, widows and extremely vulnerable children who live in abject poverty and cannot access any of the support available in the closest city.

In this reporting period the construction was largely finished (aside from exterior stone cladding to protect the walls), and planning had started for the opening, which was eagerly anticipated for the following reporting period. A number of Christmas parties were hosted for some of the children in the area before the official opening.

Photo: BE Outreach centre – some finishing still needed before opening



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Farming

The farming projects were still very much in the establishment stage in this period, when a new project was also started in the desert. This project requires the establishment of significant infrastructure for irrigating the land, using solar power. This had just begun, but was complex to set up.

Three existing farming projects, still in their infancy, have been further developed in this reporting period. Although there is still a great deal of work to be done to make full use of all the land, the first wheat harvest was reaped this year, of 14.48 tonnes of hard durum wheat. This is the average yield per dunam for rainfed wheat that is not irrigated, in Syria. Hard wheat is usually chosen in Syria for rainfed wheat farming (FAO) and tends to give a lower yield per hectare, but has higher protein content than soft varieties. It is challenging to know the exact number of dunams sown with wheat because there is such a thick boundary of piled up boulders around the edges of the land and between fields, and there were certain areas where the wheat seeds were washed away by the rain, which have subsequently been identified as areas more suitable for growing other crops in future.

Photo: the mature wheat standing in the field before harvest



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Farming continued

Cabbages were planted, with 350kgs harvested and distributed in early January 2022, to the households of the orphans and vulnerable children attending our outreach centre. The outer leaves, together with any vegetative waste, were fed to the sheep.

Later in January the temperatures plummeted, and the remaining cabbages were subjected to a prolonged period of freezing temperatures, rendering them unsuitable for distribution to our beneficiaries. The remaining 700kgs of damaged cabbages were used to feed the sheep, many of which we were able to milk shortly after: thankfully nothing was wasted.

The vineyard produced grapes which were harvested in Autumn of 2021 and dried to produce 200kgs raisins and 47kgs of raisin paste. The previous Autumn produced an impressive 550kgs of raisin paste, which was not included in last year's annual report, so is included here. They were distributed to widows and the households of orphans and vulnerable children.

Work in the desert began towards the end of this financial period, meaning a significant amount of work and inputs were needed, long before any outputs could be expected.

Four horses were bought to enable heavier work on the farm in the desert, but it was a struggle to find the type of work or draught horses typical of heavy work in the UK. The team began training the horses for pulling carts and machinery.

39 Sheep were also bought for the purposes of producing dairy to serve the orphans and vulnerable children attending the orphans' and widows' outreach centre but didn't begin producing until the following reporting period. The sheep, in addition to producing milk, also produce wool. Furthermore, they are an important source of fertiliser in a place where commercial nitrogen fertilisers are problematic for many reasons.

Wheat was sowed in the desert, but only germinated in the small area able to be irrigated. Please see the 'challenges' section below.

Photo: one of the horses in training, pulling a cart on the desert farm.







SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Aid collections

At the end of 2021 our sister charity in Syria was given authorisation to start importing specific aid items again, after a break of around three years. Our UK charity together with our sister charity set the conditions for handling and distribution of this aid, which was agreed when the authorisations were given. The first appeal was started in January 2022, when it snowed in Syria yet there were still huge numbers of children wearing nothing more than summer clogs, flip flops, sliders or sandals, and many did not possess a winter coat. The goal was to collect 350 dignity bags (containing a coat, pair of shoes, socks, underpants, towel and other hygiene items) so that one bag could be given to every child connected with our outreach centre. An incredible response was seen from our UK community of supporters, with an amazing 2,385 dignity bags collected and put together. The majority of these were for orphans and vulnerable children, with a few additional bags being made up with other items donated for women and men. The sorting and checking of these bags crossed over into the next financial period.

Furthermore, a UK-based charitable partner donated a container load of mobility and hygiene items which was loaded and shipped shortly after the end of this financial period.





SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Grace hospital

Work continues for the planning Grace Hospital (name changed for security reasons) in Syria, and £500,000 has been put aside for this project which is shown as funds carried forward.

A floor plan for a ten-floor general hospital on the original site was drafted, but spirally fuel crisis in Syria has caused the trustees and local team to review the feasibility of the day to day running of a hospital like this, which will demand significant power inputs in order to operate four lifts, give lighting throughout, then also power all necessary medical equipment. The limited footprint of the building and surrounding land would only offer the possibility of renewable energy to cover a fraction of the daily power needs, yet mains electricity can in no way be relied on to provide a dependable service. Gaining fuel to run a generator is not feasible.

Consideration is being given to the feasibility of building the hospital on a different site, which would give the option of designing and constructing a sustainable hospital, which would have almost unlimited potential for the use of solar and wind power. It may also have the potential for building exclusively, at ground level, enabling the use of skylights in every room and area, including corridors which, along with eliminating the need for lifts, would significantly reduce the power consumption of the hospital once built and running. Work towards achieving the best plan for Grace hospital continue.

Picture: part of draft floor plan for a sustainable hospital depending on wind and solar power



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Minimal overheads

Samara's Aid Appeal has not spent any funds on the generation of income or donations, instead relying on our existing support base, relationships, emails, promotion of *Rebuilding the Ruins* and *Up From The Ashes* and speaking in various settings to raise awareness of our work.

Apart from costs associated with the charity commission's requirements for governance of the charity, for example, the independent examination, insurance and data protection fee, all funds raised go directly to projects. In most instances all funds go directly to Syria, with the exception of occasionally buying equipment in the UK or elsewhere to ship to Syria.

The charity is pleased to have maintained its stance on not employing paid staff in the UK, and not renting office or warehouse space, paying for utilities or vehicles. The UK work continues to be carried out by volunteers, which remains an attractive feature of the charity to many of its loyal supporters. Samara, and indeed other volunteers, do not use funds donated to the charity to cover personal or travel expenses in carrying out the work. No trustees have received any remuneration or benefits from the charity.

Photo: many of the children come to our centre in dirty, tattered clothes, and would go without lunch if they didn't have it with us.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Review of Activities

2021-2022 has been focused on establishing, implementing and running our projects supporting orphans and widows, which has included continuing, improving and developing the services provided at the city outreach centre, as well as constructing a new building to provide a similar service in a different area with a huge number of orphans and widows with numerous and complex unmet needs.

In addition, there has been a great focus on the farming projects. A significant amount of work is still needed to effectively utilise the land to its full potential. A pivotal area of focus has been on establishing extensive irrigation systems to cover large areas of land, without which, some areas are unlikely to produce any kind of crop if there is insufficient rain. This is a considerable commitment, financially as well as in staff time.

Our work in Syria is carried out through our sister organisation, for which we implement a strict non-disclosure agreement for security reasons, which includes names and locations of the projects and team.

A representative of the charity was able to visit the projects including the outreach centre, new outreach centre building, medical centre building and farming projects in Syria in January 2022. Given the importance of compliance with sanctions imposed against Syria, it is also essential to maintain a genuine commitment to carrying out due diligence for each project as well as assessing any changing needs over time. These visits have been funded separately by Samara, not using money raised through the charity.

Substantial time and attention have been invested in establishing and maintaining reliable and secure routes for sending funds to Syria, which has continued to be a highly complex and time-consuming process given the sanctions against Syria. Because of the challenges with the rapid depreciation of Syrian currency, funds are often held in the UK until the they are needed in Syria.

Photo below: lunch at the outreach centre is an important part of the daily routine. Some of these children wouldn't otherwise eat lunch if it wasn't provided at the centre.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Challenges faced

- The medical centre which was rebuilt in the previous reporting period has presented a significant challenge. A seemingly minor legal issue prevented the team from gaining the registration needed to open the centre. In spite of two lawyers working on the case, the situation was unresolved at the end of this financial year. A lengthy legal process is being followed. Work is ongoing and the trustees are confident that this issue will be resolved.
- A continuing difficulty in the farming projects has been finding suitable agronomists. The team have struggled in finding people who were capable, committed, and trustworthy, and have had a turnover of staff in this area.
- Part of the cabbage crop was damaged by adverse weather. Those cabbages were not wasted but were fed to the sheep. Drought over the winter also meant that only a small amount of the wheat sown in the desert germinated. The birds ate a significant amount, and the degraded land, with an inadequate amount of rain, was insufficient for the seeds.
- A considerable drop in numbers of orphans at the city outreach centre was noted from September 2021. This was due to staffing and planning issues for the change of schedule once the children returned to school at the start of the academic year. Once the issue was properly identified and addressed, numbers began to increase again.
- The significant economic crisis that has escalated since the start of the pandemic, on top of the already hard-hitting economic slumps, has been a continuing source of anxiety for the Syrian people, with large price increases for foods and other basic essential non-food items. The period from December 2020 – 2021 saw prices increase by 97%, having already increased significantly in the preceding period.
- The lower numbers at the start of the year and the months of lower attendance in September/October, brought the total services provided to a lower number than if numbers every month had been consistent.
- Transferring funds has continued to be a great challenge, with banking routes frequently breaking down and new ones needing to be sought and tested. This can take extended periods of time and can mean significant delays between the time that funds are raised and getting them to the projects needed.
- Finding qualified, experienced skilled workers with a strong work ethic, integrity, and who charge a sensible price is a continuing challenge in Syria. So many of the most skilled having left the country across all the relevant disciplines, which has caused significant delays at almost every stage of every project.
- One of the greatest challenges has been the lack of fuel which impacts everything. From suppliers delivering goods, factories manufacturing goods, to workers arriving to work, there is no part of any project that is not hit by shortages in the market.

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

- COVID-19 continued to cause significant losses and illness, due to extremely low vaccination status of the vast majority of the Syrian population.

VOLUNTEERS

The work of Samara's Aid Appeal in the UK has depended completely on the kindness and engagement of volunteers to run the charity and carry out the day-to-day administration work essential to running the charity. To date, the charity has not employed any paid staff. Seven volunteers worked regularly for the charity.

In addition to the core team of volunteers, the charity relies on a wider group of volunteers, both locally as well as nationally. In the storage hub where the aid collected in the UK was collated, a variable number of volunteers assisted. Across the UK, a significant amount of the appeals took place through churches, schools and community groups.

Photo: volunteers working in the storage hub used in Brighton this year – checking bags to ensure everything on the list was included in each bag



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

FINANCIAL REVIEW

The complexities of working in Syria, challenges in transferring funds to a country under sanction, and the consistent plummeting of Syrian currency, has meant that some funds raised by the charity were not immediately transferred to Syria. These have already been allocated to specific projects and some are shown on the accounts as designated funds. Funds raised for Grace Hospital (name changed for security) of £500,575.27 will be held in the UK until needed. Some additional medical funds have been held in the UK to be spent on the new medical centre, and on COVID-related care, once it gains registration from the Ministry of Health.

A sum of money was raising in 2020 to provide medical equipment and medical care to people affected by COVID. Equipment was purchased, and a minimal amount of support was given in the community, but it was challenging to do this effectively without the medical centre open yet. There was additionally a turnover of staff with medical backgrounds. The funds have been carried forward to be used when the medical centre opens, as COVID will remain a significant disease claiming many lives in Syria given the low update of vaccinations – with only 3.9% of the population fully vaccinated as of November 2021.

Going Concern

After assessing the situation, the trustees have a good expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Most projects are undertaken from funds available, and the charity has very few overheads. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Photo below: waiting room of new medical centre. Photo next page: food for distribution, including raisin paste produced from grapes from the vineyard.





SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity was incorporated as a CIO on 20 February 2017 and commenced operating on that date. The principal objects of the charity are to relieve suffering and restore hope through the provision of medical, humanitarian and development projects in the Syrian Arab Republic.

Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Photo: some of the orphans going on a day trip, following their exams, to the vineyard for a picnic and day of activities.



Photos following page: one of the Christmas parties (held in the medical centre building), and another group activity in the city outreach centre.



SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 14 December 2022 and signed on its behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAMARA'S AID APPEAL

I report to the trustees on my examination of the accounts of Samara's Aid Appeal for the year ended 28 February 2022.

Responsibilities and basis of report

As the charity trustees of Samara's Aid Appeal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Samara's Aid Appeal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Samara's Aid Appeal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

14 December 2022

SAMARA'S AID APPEAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 FEBRUARY 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	<u>154,222</u>	<u>267,080</u>	<u>421,302</u>	<u>364,233</u>
Total income		<u>154,222</u>	<u>267,080</u>	<u>421,302</u>	<u>364,233</u>
Expenditure on:					
Charitable activities	3	<u>6,863</u>	<u>118,380</u>	<u>125,243</u>	<u>276,828</u>
Total expenditure		<u>6,863</u>	<u>118,380</u>	<u>125,243</u>	<u>276,828</u>
Net income		<u>147,359</u>	<u>148,700</u>	<u>296,059</u>	<u>87,405</u>
Net movement in funds		147,359	148,700	296,059	87,405
Reconciliation of funds					
Total funds brought forward		<u>38,420</u>	<u>471,451</u>	<u>509,871</u>	<u>422,466</u>
Total funds carried forward	7	<u><u>185,779</u></u>	<u><u>620,151</u></u>	<u><u>805,930</u></u>	<u><u>509,871</u></u>

The notes on pages 31 to 36 form an integral part of these financial statements.

SAMARA'S AID APPEAL

BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Note	2022 £	2021 £
Current assets			
Debtors	5	4,409	3,982
Cash at bank and in hand		<u>802,321</u>	<u>506,689</u>
		806,730	510,671
Creditors: Amounts falling due within one year	6	<u>(800)</u>	<u>(800)</u>
Net assets		<u>805,930</u>	<u>509,871</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		620,151	471,451
Unrestricted income funds			
Unrestricted funds		<u>185,779</u>	<u>38,420</u>
Total funds	7	<u>805,930</u>	<u>509,871</u>

The financial statements on pages 29 to 36 were approved by the trustees, and authorised for issue on 14 December 2022 and signed on their behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

1 Accounting policies

Statement of compliance

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samara's Aid Appeal meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022 (CONTINUED)

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022 (CONTINUED)

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	137,958	240,825	378,783	330,864
Gift aid reclaimed	14,970	26,255	41,225	32,209
Gifts in kind	1,294	-	1,294	1,160
	<u>154,222</u>	<u>267,080</u>	<u>421,302</u>	<u>364,233</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022 (CONTINUED)

3 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	-	-	-	146,812
Medical projects	-	23,987	23,987	-
Relief items	1,294	94,042	95,336	126,642
Insurance	4,439	-	4,439	2,443
Bank charges	219	351	570	56
Legal and professional fees	71	-	71	35
Independent examination	840	-	840	840
	<u>6,863</u>	<u>118,380</u>	<u>125,243</u>	<u>276,828</u>

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Debtors

	2022 £	2021 £
Accrued income	<u>4,409</u>	<u>3,982</u>

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>800</u>	<u>800</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022 (CONTINUED)

7 Funds

	Balance at 1 March 2021 £	Incoming resources £	Resources expended £	Balance at 28 February 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	38,420	154,222	(6,863)	185,779
Restricted funds				
Medical fund	456,348	153,806	(24,238)	585,916
Orphans & Widows fund	15,103	113,274	(94,142)	34,235
	<u>471,451</u>	<u>267,080</u>	<u>(118,380)</u>	<u>620,151</u>
Total funds	<u>509,871</u>	<u>421,302</u>	<u>(125,243)</u>	<u>805,930</u>

The **Medical fund** is used to enable medical provision in Syria.

The **Orphans and Widows fund** is used to provide humanitarian and development projects for orphans and widows in Syria.

	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Balance at 28 February 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	82,095	106,511	(150,186)	38,420
Restricted funds				
Medical fund	265,236	191,112	-	456,348
Orphans & Widows fund	75,135	66,610	(126,642)	15,103
	<u>340,371</u>	<u>257,722</u>	<u>(126,642)</u>	<u>471,451</u>
Total funds	<u>422,466</u>	<u>364,233</u>	<u>(276,828)</u>	<u>509,871</u>

SAMARA'S AID APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022 (CONTINUED)

8 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2022 £
Current assets	186,579	620,151	806,730
Current liabilities	<u>(800)</u>	<u>-</u>	<u>(800)</u>
Total net assets	<u>185,779</u>	<u>620,151</u>	<u>805,930</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2021 £
Current assets	39,220	471,451	510,671
Current liabilities	<u>(800)</u>	<u>-</u>	<u>(800)</u>
Total net assets	<u>38,420</u>	<u>471,451</u>	<u>509,871</u>

SAMARA'S AID APPEAL

England & Wales - Charity number 1171707

Accounts

Annual Report and Financial Statements
for the Year Ended 28 February 2021

Samara's Aid Appeal

Charity registration number: 1171707

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

SAMARA'S AID APPEAL

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SAMARA'S AID APPEAL

Reference and Administrative Details

Trustees	The Trustees of Samara's Aid Appeal are in possession of a special dispensation from the charity commission which grants that the names of the charity Trustees will not be revealed on any public documents, for security reasons.
Principal Office	PO Box 5490 Brighton BN50 8PE
Charity Registration Number	1171707
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

SAMARA'S AID APPEAL

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 28 February 2021.

Structure, governance and management

Nature of governing document

Samara's Aid Appeal is a registered charity, number 1171707, and is constituted under a Trust deed.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The object of the charity is to relieve suffering and restore hope through the provision of medical, humanitarian and development projects in the Syrian Arab Republic.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The statistics that drive our vision

Syria 2021 Humanitarian Needs Overview, OCHA March 2021, at a glance.

- More than 13.4 million people in Syria need humanitarian help, of which 4.8 million are children
- 12.4 million in food crisis (nearly double the 2019 numbers), 1.3 million in severe food crisis
- 14.2 million people in need of some form of food and agriculture assistance (68.6 per cent of the total population).
- Close to 90% of population live below the poverty line
- 6.7 million internally displaced people
- 78% drop in value of Syrian currency since October 2019 (following major drops since 2011)
- 2.3 million children suffering malnourishment, of which 600,000 are chronically malnourished ie. suffering from stunting with an irreversible impact on physical or cognitive development

SAMARA'S AID APPEAL

Trustees' Report

- An estimated 6.9 million people (97 per cent children) need humanitarian education assistance
- 12.4 million in need of medical assistance

The principles and vision that directs our activities

Positive change happens best through nurturing human relationships based on genuine care and trust. Our aim is to work with individuals on a personal level, supporting and empowering people to develop and reach their potential in life, and to work towards self-sufficient futures.

Education and training are pivotal for individuals to reach their potential in life, and for breaking the cycle of poverty. They are critical for equipping individuals to be part of the process of rebuilding their own communities in this war-damaged nation, and we believe that rebuilding should start from within Syria. Every Syrian child should have access to a high-quality education and should be able to learn the basics of literacy and numeracy with the option of progressing to further and higher education if they have the potential and the desire.

Food is the most essential necessity for life, and is the basic prerequisite for promoting a healthy life free of many poverty related diseases. Everyone, regardless of financial or social situation, of religious or political views, of gender or any other issues which define an individual's identity or values, should be able to eat three nutritious meals every day.

Medical care is a basic necessity of life which should be available to everyone who is sick or injured, regardless of financial or social situation, of religious or political views, of gender or any other issues which define an individual's identity or values. The war has resulted in two thirds of the hospitals in Syria being destroyed, damaged or left dysfunctional. Our goal is to facilitate the provision of dependable medical care for people in need of medical help across the social and economic spectrum. Even the wealthy struggle to access reliable medical care in Syria now, but we aim to ensure a special provision is made for serving the poor, the orphans and widows, disabled and the elderly.

Clothing, shoes, bedding and hygiene items are basic necessities for living with dignity, acceptable hygiene standards and for preserving good health. These items should be available for everyone - regardless of financial or social situations, religious or political views, of gender or any other issues which define an individual's identity or values. We are focused on enabling people to have the ability to live with dignity, with access to these basic, essential items.

Orphans and widows are an especially vulnerable group whom we aim to encourage, empower and enable to live with dignity, and reach their potential in life. Our focus is on providing educational support, food, psychosocial care and facilitating the teaching and learning of essential skills, and the development of abilities and personal attributes that will assist them to establish livelihoods and employment which can enable them to be financially independent.

SAMARA'S AID APPEAL

Trustees' Report

Livelihoods and employment, rather than long term aid are the best ways to help meet the needs of individuals, families and communities, to improve lifestyles, and model healthy behaviours and life patterns for the younger generation, improving prospects for self-sufficiency for the future.

The strategic vision has shifted from an urgent, emergency response to an acute crisis, to long-term response to the chronic crisis caused by the war and worsening economic disaster. Through continually assessing the local needs ascertained through working daily with individuals on the ground, we aim to tailor our projects to serve the real needs - rather than perceived needs. This means looking towards rebuilding communities, essential infrastructure and hope, as well as providing services for disadvantaged adults and children to access education, training, medical care, and the support and encouragement to rebuild their lives, their communities, and a sustainable future for the next generation.

The strategies employed to achieve the charity's aims and objectives have been

- Working closely with the local teams in Syria to understand the needs and work together to analyse, plan, implement, monitor and maintain projects as well as create and design solutions to meet the acute and chronic needs.
- Engaging with professionals and providers outside Syria to gain relevant advice, guidance and resources to inform and support projects in Syria.
- Reaching out to and encouraging churches, schools, and individuals in the UK to participate in fundraising and to form mission partnerships to enable vital projects in Syria, including visiting and speaking at the churches and communities which support this work.
- Communicating and engaging with existing supporter base to maintain relationship.
- Sharing the vision through events and promoting the book Rebuilding the Ruins.
- Establishing the frameworks through which planned projects can be realised in a challenging, insecure and constantly changing environment.

Achievements and performance

Achievements

The early part of 2020 saw the early stages of establishing a permanent outreach centre focused on supporting orphans and widows in Syria. The aim of the centre is to encourage, inspire and empower both orphans and widows to reach their potential in life through building relationships and providing education, food, social activities as well as therapeutic activities to help some of the most traumatised process their life-changing experiences. The centre has been serving orphans from different backgrounds, some of whom are still living in bomb-damaged buildings with no windows. Significant numbers of them are living in abject poverty.

SAMARA'S AID APPEAL

Trustees' Report

The centre began opening, providing small services in the spring of 2020 with a focus on developing relationships and trust with individuals and families. 13 home visits were conducted before the pandemic began, after which it was deemed safer to meet with families in the more controlled environment of the centre. There was a focus on providing cooked meals for vulnerable families while building relationships, as well as hosting activities for children that were both educational as well as promoting personal and social development.

As the team and service became more established, music, singing, art and craft activities, among other supervised and structured recreational activities, formed an important part of the service, providing a safe space where vulnerable orphans could come and spend positive time when schools across Syria were closed, and when some of these children would have been left alone at home while their widowed mothers or care-givers were at work. Throughout the course of the year, in spite of six months of closure, 345 extra curricula, social and personal development activity sessions were attended (one child at one session equals one attendance), with increasing numbers at the end of the financial year.

Work began in the spring and early summer of 2020 consulting with and assessing 26 of the widows in need of livelihood support, gaining an understanding of their education, skills and experience to gauge the nature of support that could be given. This laid the foundation for providing training courses in the following financial year.

Food and aid parcels were distributed to numerous families at the start of the pandemic, but this was reduced when the team became aware of other NGO's providing significant food support in this area at this time. Through the course of the year, more than 1,100 items were distributed. The local team have been especially keen to provide aid in a manner that doesn't encourage dependency, but rather working with families to develop and improve their circumstances.

When the centre closed because of the pandemic, the decision was made to use the opportunity to carry out essential repairs and improvements to the building, which meant the centre remained closed for around six months. However, there were pipes leaking in the walls causing damp in the walls – a problem which needed to be resolved before winter to provide a healthy environment for vulnerable women and children during the wet, cold winter months. Additionally, a solar power system was installed to provide sustainable power for the centre as the centre could only hope for around one hour in six through the grid. This subsequently provided the power needed to install and run a heating and air conditioning system to create a comfortable environment for the women and children. A balcony on the first floor was converted into an additional room, and a new lighting system was installed throughout the building creating a brighter, more welcoming environment. After the plumbing in the walls had been repaired, PVC wall finishes were installed throughout to provide a warm, hygienic finish.

SAMARA'S AID APPEAL

Trustees' Report

Once the improved building reopened, a new team of teachers were recruited who invested a significant amount of time and energy in establishing a comprehensive educational support programme at the start of 2021. At this time, the centre opened with a new focus on providing educational support, with specialist teachers for Maths, Arabic and French, with a plan to expand the curriculum. During January and February 2021, there were 71 consultations with new families (widows with children or orphans living with relatives) registering to use the centre. 236 Maths, 285 Arabic and 92 French lesson attendances (one child at one lesson equals one attendance) and 44 educational assessments. Attendance numbers continued to increase significantly in the following period.

There was also a significant focus on providing extra curricula, social activities ie music, singing, art, crafts and educational play. The provision of these additional fun activities, together with a cooked meal as part of the education programme, has served a vitally important role in encouraging children who may be struggling academically, and who might not otherwise join an educational programme, to participate, enabling them to improve their literacy and numeracy. Throughout the financial year, 547 meals were provided, with significantly increasing numbers in the following period.

Once refurbished and with a focused team of specialist teachers, the centre really began to take off at the start of 2021 proving hugely successful with a significant and increasing uptake as the word spread. It has provided an essential service, especially while the schools remained closed in Syria until Autumn 2021 due to the pandemic and has shown great potential for the future.

The reporting period of 2020 – 2021 also saw a bomb-damaged, dilapidated building being rebuilt in parts and completely refurbished, with a view to opening as a permanent 600m2 medical centre. A significant amount of resources have been focused on this work, with the hope that it will be able to open in the following reporting period, and begin providing essential medical assessments, diagnostic services and treatments to the local community.

Farming projects were also started towards the end of 2020, growing food on approximately 12 hectares of land (exact area difficult to gauge as there is a large stone boundary occupying the perimeter which encroaches on the land).

Work continues for the project of planning Grace Hospital (name changed for security reasons) in Syria.

Samara's Aid Appeal has not spent any funds on the generation of income or donations, instead relying on our existing support base, relationships, emails, promotion of Rebuilding the Ruins, and speaking in various settings to raise awareness of our work.

SAMARA'S AID APPEAL

Trustees' Report

Review of Activities

2020 – 2021 has been focused on implementing our projects supporting orphans and widows, refurbishing a building to be a new, permanent medical centre and farming food. It has also been focused on raising funds to support these and new projects in Syria serving the most needy, in addition to working very closely with the team on the ground for the day to day planning, monitoring and management of the projects. Our work in Syria is carried out through our sister organisation, for which we implement a strict non-disclosure agreement for security reasons, which includes details of the projects including locations.

A representative of the charity was able to visit the outreach centre, medical centre and farming projects in Syria in 2020, and was able to participate in some of the recruitment of new team members and teachers for the newly refurbished outreach centre. Given the importance of compliance with sanctions imposed against Syria, it is also essential to maintain a real commitment to carrying out due diligence for each project as well as assessing any changing needs over time. These visits have been funded separately by Samara, not from the money raised through the charity.

Significant time and attention has been invested in establishing and maintaining reliable and secure routes for sending funds to Syria, which remains a highly complex and time consuming process given the sanctions against Syria.

The Trustees are pleased to demonstrate that Samara's Aid Appeal has maintained a stance of keeping charity overheads in the UK to an absolute minimum. This has enabled us to channel everything else raised to the provision of aid and projects which are so desperately needed, and providing the emergency medical care needed, through our medical projects, as well as supporting vulnerable orphans and widows.

No Trustees have received any remuneration or benefits from the charity. Samara's Aid Appeal does not employ any salaried staff in the UK or incur any financial commitments to overheads in the form of salaries, leases, utilities, vehicles, marketing, or advertising.

Some of the challenges we have faced

The pandemic has unsurprisingly had a significant impact on this work and set the projects back by many months in Syria. It was especially untimely given that the outreach centre had only just begun to provide a service in the spring of 2020, and was not fully established when it had to close a few months after opening, for six months. It then took time to begin to re-establish the centre with a new team at the start of 2021. However, the new team brought renewed vigour and passion and in the first couple of months of reopening at the start of 2021, it quickly became more active and effective, providing a more comprehensive range of structured services than it had the previous year before it closed. There was also a delay in the construction work building the new medical centre during the lockdown in Syria, when the work was forced to pause.

The early stages of starting the outreach centre for orphans and widows presented challenges as it took time for the initial team recruited for centre to catch the long-term vision for the centre. They did a great job in providing certain aspects of the work, but it wasn't until a new team of specialist teachers were brought in that the vision really began to be realised, with the many different aspects of this vision starting to take shape.

SAMARA'S AID APPEAL

Trustees' Report

The significant economic crisis that has taken place in Syria between the start of 2020 and the start of 2021 has been extremely worrying for the Syrian people, with significant local price rises for the majority of items. This has meant that funds have not gone as far as initially planned at the outset, at a time when the local population has been in far greater need.

- Working in such a sensitive war zone presents a myriad of difficulties which occur on a daily basis, for which continuous problem-solving needs to form part of the daily work. Some are solved more easily, while others may take months, even years to find solutions for.

Transferring funds has continued to be a great challenge, with banking routes frequently breaking down and new ones needing to be sought and tested. This can take extended periods of time and can mean significant delays between the time that funds are raised, and getting them to the projects needed.

It has been a continuing challenge over the years to source buildings that could be used at a reasonable rate, or free of charge, for the provision of free medical care to the poor. This has been the rationale behind the team purchasing buildings from which medical services, as well as an outreach centre services for orphans and widows, which can then be provided for the long term, investing in both the team as well as the beneficiaries, not just for short term, but for the long term.

Finding qualified, experienced skilled workers with a strong work ethic and who charge a sensible price is a continuing challenge in Syria, with so many of the most skilled having left the country. The lack of skilled workers across all the relevant disciplines has caused significant delays at almost every stage of every project.

Volunteers

The work of Samara's Aid Appeal in the UK has depended on the goodwill and participation of volunteers to run the charity and carry out the day to day administration work needed by the charity. To date, the charity has not employed any paid staff. As the charity has not been collecting physical aid at storage hubs in the community this year, the number of volunteers working regularly for the charity was seven, with the occasional additional volunteer to provide a specific service.

Financial review

Income for the year amounted to £364,233 (2020: £324,034) and expenditure £276,828 (2020: £285,321). The surplus of £87,405 (2020: £38,713) was added to funds brought forward with restricted funds being £471,451 and unrestricted funds £38,420 at the year end.

Because of the complexities of working in Syria, some funds raised by the charity were not immediately transferred to Syria. These have already been allocated to specific projects, and are shown on the accounts as designated funds. Funds raised for Grace Hospital (name changed for security reasons) will be held in the UK until needed.

SAMARA'S AID APPEAL

Trustees' Report

At the start of the pandemic some funds were raised to provide medical care for COVID-19 cases in Syria and agreements were made with local private hospitals. However, the Syrian government put a restriction on suspected COVID-19 cases being cared for anywhere except specified government owned hospitals, shortly after. The team have provided a small level of care in the community for people needing oxygen at home, but the majority of the funds are being carried over as the charity and local team anticipate that COVID-19 will continue to be a major issue in Syria for a considerable amount of time. Very few in Syria have been vaccinated, and suspected cases continue to rise.

Funds were raised for a Christmas party in 2020, but a restriction was put in place days later, meaning this had to be postponed. The team hosted three Easter parties instead and the donors were informed.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

SAMARA'S AID APPEAL

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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 annual report was approved by the Trustees of the charity on 25 November 2021 and signed on its behalf by:

.....
XX - Trustee with a dispensation

SAMARA'S AID APPEAL

Independent Examiner's Report to the Trustees of Samara's Aid Appeal

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 28 February 2021 which are set out on pages 12 to 18.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Samara's Aid Appeal you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Samara's Aid Appeal's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Samara's Aid Appeal as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

25 November 2021

SAMARA'S AID APPEAL

Statement of Financial Activities for the Year Ended 28 February 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	106,511	257,722	364,233	324,034
Expenditure on:					
Charitable activities	3	<u>150,186</u>	<u>126,642</u>	<u>276,828</u>	<u>285,321</u>
Total expenditure		<u>150,186</u>	<u>126,642</u>	<u>276,828</u>	<u>285,321</u>
Net (expenditure)/income		<u>(43,675)</u>	<u>131,080</u>	<u>87,405</u>	<u>38,713</u>
Net movement in funds		(43,675)	131,080	87,405	38,713
Reconciliation of funds					
Total funds brought forward		<u>82,095</u>	<u>340,371</u>	<u>422,466</u>	<u>383,753</u>
Total funds carried forward	7	<u><u>38,420</u></u>	<u><u>471,451</u></u>	<u><u>509,871</u></u>	<u><u>422,466</u></u>

The notes on pages 14 to 18 form an integral part of these financial statements.

SAMARA'S AID APPEAL

Balance Sheet as at 28 February 2021

	Note	2021 £	2020 £
Current assets			
Debtors	5	3,982	7,789
Cash at bank and in hand		<u>506,689</u>	<u>415,477</u>
		510,671	423,266
Creditors: Amounts falling due within one year	6	<u>(800)</u>	<u>(800)</u>
Net assets		<u>509,871</u>	<u>422,466</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		471,451	340,371
Unrestricted income funds			
Unrestricted funds		<u>38,420</u>	<u>82,095</u>
Total funds	7	<u>509,871</u>	<u>422,466</u>

The financial statements on pages 12 to 18 were approved by the Trustees, and authorised for issue on 25 November 2021 and signed on their behalf by:

.....
XX - Trustee with a dispensation

SAMARA'S AID APPEAL

Notes to the Financial Statements for the Year Ended 28 February 2021

1 Accounting policies

Statement of compliance

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Samara's Aid Appeal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

SAMARA'S AID APPEAL

Notes to the Financial Statements for the Year Ended 28 February 2021

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

SAMARA'S AID APPEAL

Notes to the Financial Statements for the Year Ended 28 February 2021

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	105,351	257,722	363,073	324,034
Gifts in kind	<u>1,160</u>	<u>-</u>	<u>1,160</u>	<u>-</u>
	<u>106,511</u>	<u>257,722</u>	<u>364,233</u>	<u>324,034</u>

3 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	146,812	-	146,812	8,706
Medical projects	-	-	-	264,201
Relief items	-	126,642	126,642	9,017
Insurance	2,443	-	2,443	2,473
Bank charges	56	-	56	49
Legal and professional fees	35	-	35	35
Independent examination	<u>840</u>	<u>-</u>	<u>840</u>	<u>840</u>
	<u>150,186</u>	<u>126,642</u>	<u>276,828</u>	<u>285,321</u>

4 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

SAMARA'S AID APPEAL

Notes to the Financial Statements for the Year Ended 28 February 2021

5 Debtors

	2021 £	2020 £
Accrued income	<u>3,982</u>	<u>7,789</u>

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>800</u>	<u>800</u>

7 Funds

	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Balance at 28 February 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	82,095	106,511	(150,186)	38,420
Restricted funds				
Medical fund	265,236	191,112	-	456,348
Orphans & Widows fund	<u>75,135</u>	<u>66,610</u>	<u>(126,642)</u>	<u>15,103</u>
	<u>340,371</u>	<u>257,722</u>	<u>(126,642)</u>	<u>471,451</u>
Total funds	<u>422,466</u>	<u>364,233</u>	<u>(276,828)</u>	<u>509,871</u>

The **Medical fund** is used to enable medical provision in Syria.

The **Orphans and Widows fund** is used to provide humanitarian and development projects for orphans and widows in Syria.

SAMARA'S AID APPEAL

Notes to the Financial Statements for the Year Ended 28 February 2021

	Balance at 1 March 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 29 February 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	21,008	40,806	(12,103)	32,384	82,095
<i>Designated</i>					
Funds in transit	<u>281,218</u>	<u>-</u>	<u>-</u>	<u>(281,218)</u>	<u>-</u>
Total unrestricted funds	<u>302,226</u>	<u>40,806</u>	<u>(12,103)</u>	<u>(248,834)</u>	<u>82,095</u>
Restricted funds					
Medical fund	61,359	196,783	(264,201)	271,295	265,236
Orphans & Widows fund	4,127	62,773	(9,017)	17,252	75,135
Amputee fund	3,000	4,765	-	(7,765)	-
Hospital fund	<u>13,041</u>	<u>18,907</u>	<u>-</u>	<u>(31,948)</u>	<u>-</u>
	<u>81,527</u>	<u>283,228</u>	<u>(273,218)</u>	<u>248,834</u>	<u>340,371</u>
Total funds	<u><u>383,753</u></u>	<u><u>324,034</u></u>	<u><u>(285,321)</u></u>	<u><u>-</u></u>	<u><u>422,466</u></u>

8 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 28 February 2021 £
Current assets	39,220	471,451	510,671
Current liabilities	<u>(800)</u>	<u>-</u>	<u>(800)</u>
Total net assets	<u><u>38,420</u></u>	<u><u>471,451</u></u>	<u><u>509,871</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 29 February 2020 £
Current assets	82,895	340,371	423,266
Current liabilities	<u>(800)</u>	<u>-</u>	<u>(800)</u>
Total net assets	<u><u>82,095</u></u>	<u><u>340,371</u></u>	<u><u>422,466</u></u>