

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

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 18

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

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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><u>509,871</u></u>	<u><u>422,466</u></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><u>509,871</u></u>	<u><u>422,466</u></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				
General				
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>