

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,

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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
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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>