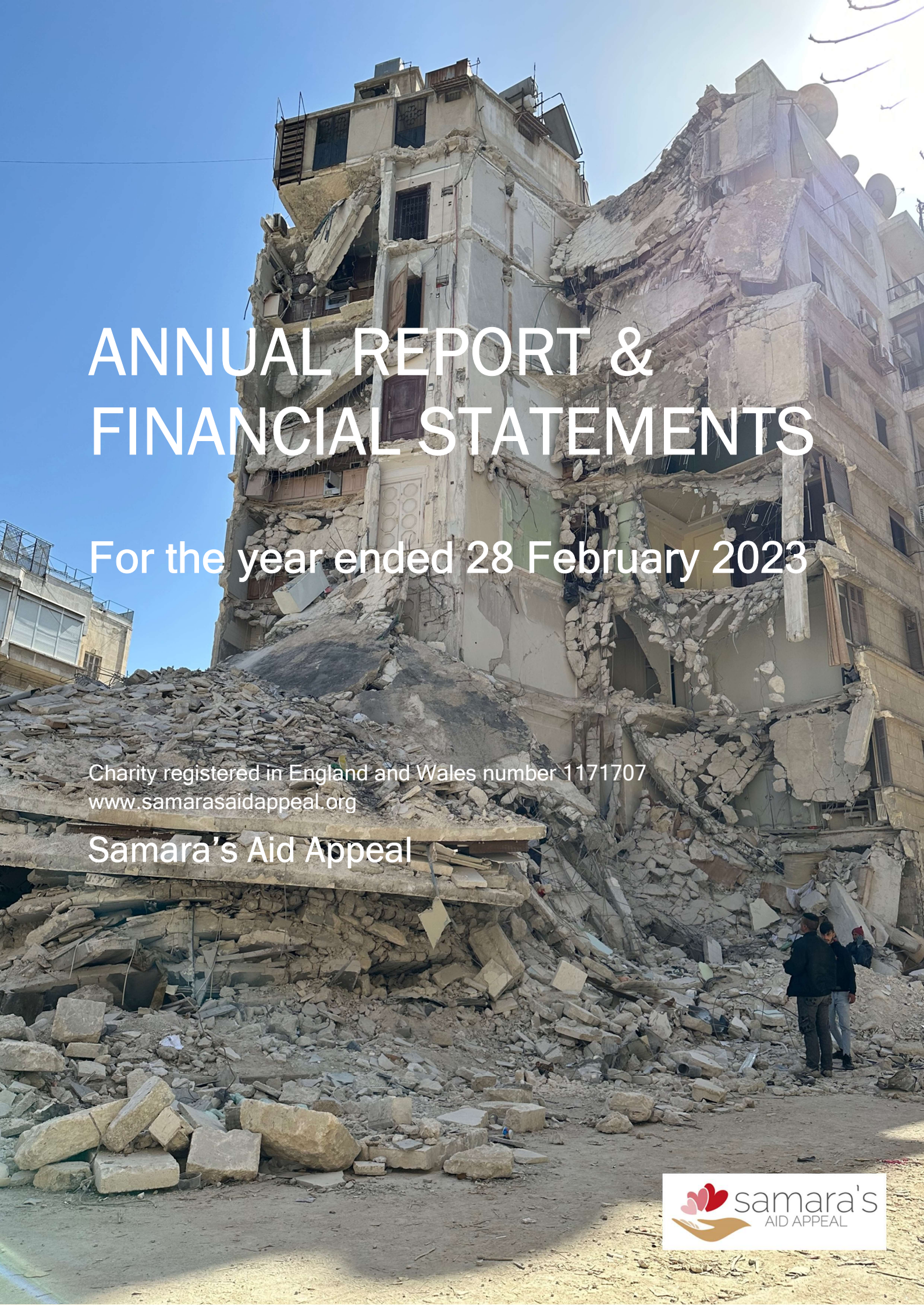




ANNUAL REPORT & FINANCIAL STATEMENTS

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

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 38
Independent Examiner's Report	39
Statement of Financial Activities	40
Balance Sheet	41
Cash Flow Statement	42
Notes to the Financial Statements	43 to 48

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>