

SAMARA'S AID APPEAL

Charity registered in England and Wales number 1171707

www.samarasaidappeal.org

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

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REFERENCE AND ADMINISTRATIVE DETAILS

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

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TRUSTEE REPORT

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

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



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OBJECTIVES AND ACTIVITIES

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

The indicators that drive our vision

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

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

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



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The principles and vision that direct our activities

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

Below: a newborn lamb on our farm



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

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

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



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

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

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

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



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



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

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

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



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ACHIEVEMENT AND PERFORMANCE

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

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

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



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ORPHANS, VULNERABLE CHILDREN, WIDOWS AND VULNERABLE WOMEN

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



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

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

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

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



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



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

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

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Above: elementary class in our city outreach centre.

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

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

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Both outreach centres focus on

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

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



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

Rural outreach centre for orphans and vulnerable children

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

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

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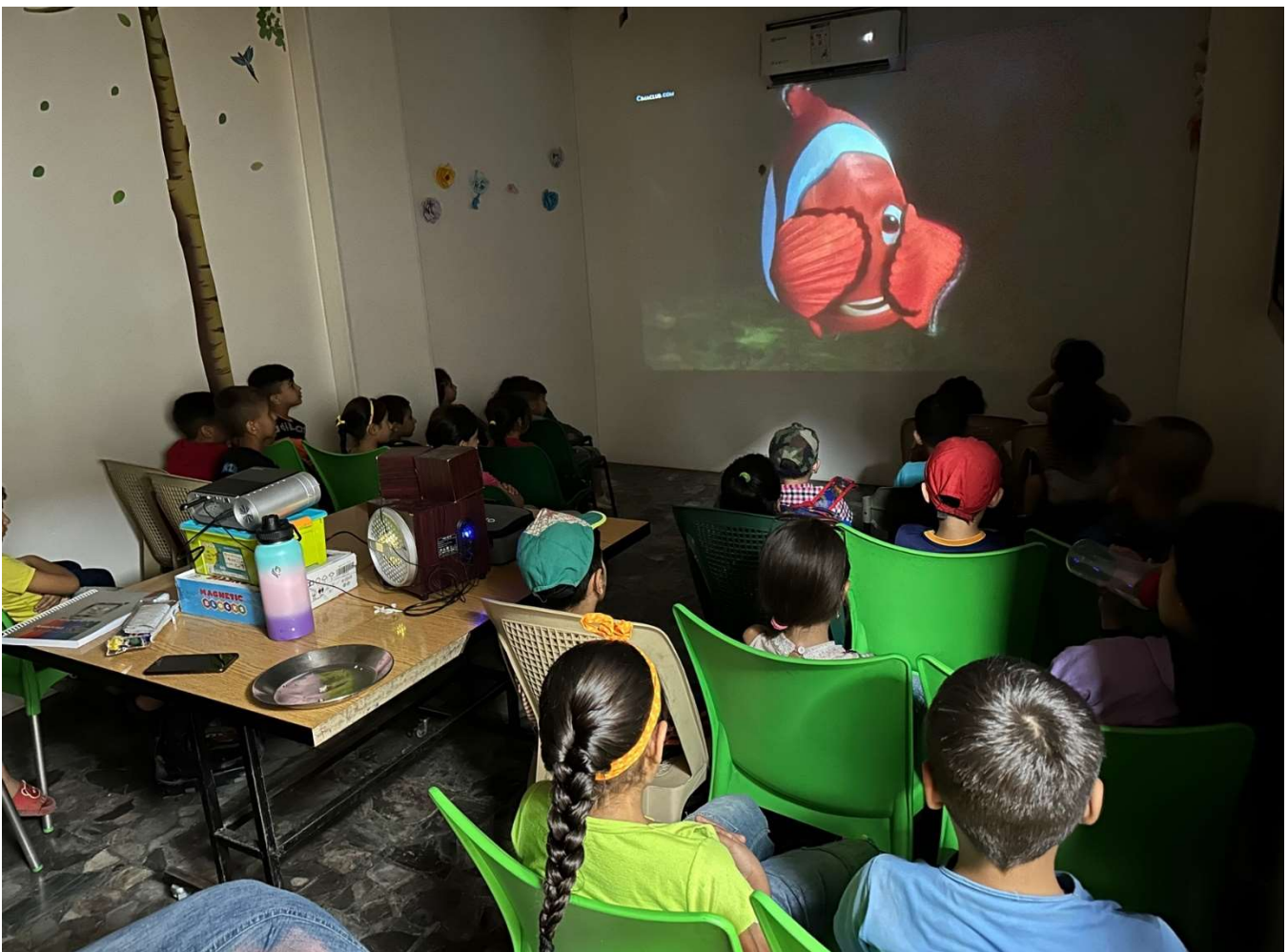
City Outreach Centre for Orphans and Widows

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

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

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

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



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Training for Widows and Vulnerable Women

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

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

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

Below: widows and vulnerable women attend our hairdressing course.



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Juvenile detention centre

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

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

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

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



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

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



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



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MEDICAL PROJECTS

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

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

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

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



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

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

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

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



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

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

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

Below: a patient is monitored in our small ICU



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EARTHQUAKE RESPONSE – AID & MULITCENTRE

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

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

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



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

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

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

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

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



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

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

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

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



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

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



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GENERAL PROJECTS

FARMING

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



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Vegetable Produce

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



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

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



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



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Animal Produce

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

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



Above: one of our newborn lambs.

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Trees Planted

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



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

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



AID DISTRIBUTIONS

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

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

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



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

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

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

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

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



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



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



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CHALLENGES

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

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

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

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

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

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

SAMARA'S AID APPEAL

TRUSTEE REPORT

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

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

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

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

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

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

SAMARA'S AID APPEAL

TRUSTEE REPORT



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TRUSTEE REPORT

VOLUNTEERS

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

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

FINANCIAL REVIEW

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

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

Going Concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

Method of appointment or election of trustees

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

SAMARA'S AID APPEAL

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The annual report was approved by the trustees of the charity on 18 December 2024 and signed on its behalf by:

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

.....
G W Schulz FCMA

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

18 December 2024

SAMARA'S AID APPEAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 29 FEBRUARY 2024

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

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

SAMARA'S AID APPEAL

BALANCE SHEET

AS AT 29 FEBRUARY 2024

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

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

XX - Trustee with a dispensation
Trustee

SAMARA'S AID APPEAL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 29 FEBRUARY 2024

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

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

SAMARA'S AID APPEAL

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

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Gifts in kind

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

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

Gift aid

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

SAMARA'S AID APPEAL

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

Interest receivable

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

Expenditure

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

Charitable activities

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

Taxation

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

Debtors

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

Cash and cash equivalents

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

Liabilities

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

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

SAMARA'S AID APPEAL

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

Fund structure

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

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

Financial instruments

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

2 Income from donations and legacies

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

3 Investment income

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

SAMARA'S AID APPEAL

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

4 Expenditure on charitable activities

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

5 Trustees remuneration and expenses

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

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

6 Debtors

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

7 Creditors: amounts falling due within one year

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

SAMARA'S AID APPEAL

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

8 Funds

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

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

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

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

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

SAMARA'S AID APPEAL

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

9 Analysis of net assets between funds

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

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