

HAND IN HAND FOR AID AND DEVELOPMENT

England & Wales · Charity number 1176805

Details

Other names HAND IN HAND FOR SYRIA

Status Registered

Legal form CIO

Company number [CE013020](#)

Registered 2018-01-23

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE RELIEF AND ASSISTANCE OF PEOPLE WHO ARE THE VICTIMS OF CONFLICT, IN PARTICULARLY BUT NOT EXCLUSIVELY IN SYRIA, BY:(A)PROVIDING EMERGENCY RELIEF INCLUDING MEDICAL SUPPLIES AND ASSISTANCE, ASSISTANCE TO THOSE AFFECTED BY GENDER BASED VIOLENCE, CLEAN WATER, SHELTER AND FOOD;(B)SUPPORTING INTERNALLY DISPLACED PERSONS, HOST COMMUNITIES AND REFUGEES IN NEIGHBOURING COUNTRIES AND IN THE UK;(C)PROVIDING SUPPORT TO PROJECTS AND ACTIVITIES DIRECTED TO ASSISTING PEOPLE AFFECTED BY CONFLICT TO REBUILD THEIR LIVES;(D) HELPING TO REBUILD AND TO RESTORE INFRASTRUCTURE IN AREAS DAMAGED AS A RESULT OF CONFLICT.

Activities: Provide medical support complemented with water, hygiene and sanitation. Give the most vulnerable the means to support themselves and be independent. Support victims of war and improve their resilience Respond to emergencies by providing food, shelter & medical support.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Syria
- Turkey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£27,119,747	£29,370,482	£5,537,156	1149
2023-12-31	£33,732,997	£32,446,145	£7,787,891	1305
2022-12-31	£22,442,249	£21,648,947	£6,501,039	1079
2021-12-31	£19,545,764	£20,993,186	£5,707,737	1045
2020-12-31	£24,667,319	£20,170,901	£7,155,160	1056

Trustees

Name	Role	Appointed
OMAR ABDUL GABBAR	Chair	2012-02-13
Aula Abbara		2025-01-01
Dr Mohammad Alhadj Ali		2025-01-01
Dr Nilesh Anil Dayaram		2018-03-28
FADDY SAHLOUL		2012-02-13
FADI AL-DAIRI		2012-02-13
Noor Al-Dairi		2018-03-28

HAND IN HAND FOR AID AND DEVELOPMENT

England & Wales - Charity number 1176805

Accounts

REGISTERED CHARITY NUMBER: 1176805

HAND IN HAND FOR AID AND DEVELOPMENT

(OPERATING AS HIHFAD)



REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Abacus Partners (Ldn) LLP
Chartered Accountants and Statutory Auditors
Unit A, Abbots Wharf
93 Stainsby Road
London
E14 6JL

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for the year ended 31 December 2024

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**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity year ending 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Goals and objectives:

Our charity's core values remain unwavering, and we are deeply committed to alleviating financial hardships, particularly for women, children, and individuals with disabilities. We strive to uplift and assist those in need by providing essential items such as food, shelter, water, hygiene products, and more. Additionally, we work to empower communities, advance education and vocational training, and enhance health and wellness.

Our commitment to these goals only deepens as we collaborate with Syria's resilient citizens, both inside and outside its borders.

Public benefit:

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind:

The Board of Trustees is grateful for the assistance provided by our volunteers, who are strategically positioned throughout the UK, particularly in Birmingham, and for their generous donation of time and effort to support our events and raise funds for us. We are capable of advocating, gathering aid, and shipping it from Birmingham to areas in need.

The Board of Trustees also appreciates the private donors who support our emergency response and provide us with flexibility in the field. Shifting our response and priorities so we are better positioned to respond to any emerging needs, we therefore resort to local procurement instead of shifting aid from outside the region. Our volunteers in France continue to send medical supplies and nutrients.

Alongside aid provided through our health facilities, the HIHFAD field team distributes aid to beneficiaries as part of our routine programming or in response to emergencies. Our field team also distributes aid on behalf of other humanitarian organisations in the UK, Europe, and Turkey.

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Safety, Security, and Political Development:

The year 2024 remained relatively calm, and no major security issues or threats; however, there were huge developments on the political aspect following the fall of the brutal regime that displaced millions and destroyed communities. The positive shift in power led to the return of millions of displaced families within the country and from neighbouring countries.

This prompted the need to review our response strategy and revisit identified priorities.

HIHFAD staff are oriented and continuously trained by the Safety & Security Department to ensure their own safety in the field and the safety of the beneficiaries, emphasising the importance of safety first through safety and security policies, security plans, mitigation measures, and other procedures.

HIHFAD continually monitors security developments and staff movements through our facility's warning system. We ensure services are provided in the safest manner.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

To all our donors, volunteers, and supporters, past and present:

This report reflects on our activities in 2024, as we recovered from the impact of the 2023 Earthquake, which devastated communities in Syria and Turkey and negatively impacted the different stakeholders following the trauma of the Earthquake. Following the shift into emergency response in 2023, we transitioned into Early Recovery and Rehabilitation in 2024, focusing on building civilians' resilience. Tremors continue to traumatise communities who are still in recovery mode.

HiHFAD was born out of this struggle. Since our very first humanitarian response, our mission has been clear: to serve our people with dignity, to deliver aid with integrity, and to ensure no one is left behind, even in the most devastated and hard-to-reach areas. This year, that mission took on renewed urgency and meaning.

A major shift in our response is the positive political development and the fall of a brutal regime that displaced millions of civilians and destroyed livelihoods. The 8th of December 2024 marks a new era in Syria, and we have started to see millions of families returning to their area of origin. These returns prompted a shift in our response and opened new areas for us to address with all the challenges that they entail. Rapid shifts have created complex needs, but also immense opportunities for sustainable recovery. We must seize this moment to rebuild Syria through inclusive systems, accountable governance, and locally driven solutions.

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HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

Vision:

We envision a world where barriers are removed, and communities are dignified, empowered, and self-reliant.

Mission:

We are committed to extending a helping hand to vulnerable communities and leaving no one behind, even in the most hard-to-reach areas, through providing merit humanitarian solutions, restoring vital services, and strengthening social resilience.

Values:

HiHFAD lives its values and maintains adherence to the humanitarian principles of humanity, neutrality, impartiality, and independence. At the heart of our work ethic lies an unending commitment to transparency, accountability, and integrity. Our programs and interventions are designed in line with our core values:

- 1- Excellence in quality and responsiveness.
- 2- Initiative where we challenge ourselves to go further and beyond.
- 3- Inclusiveness and leaving no one behind.
- 4- Beneficiary-led interventions and beneficiary-centred approaches.

Mandate:

HiHFAD's mandate is to alleviate the suffering of those who need it without any type of discrimination, protect the most vulnerable, promote social justice and welfare, and foster durable solutions through delivering community-based humanitarian and development interventions.

In 2024, HiHFAD made significant advancements in expanding healthcare services for vulnerable populations across Türkiye and Syria to support the resilience of communities, coupled with emergency response. We strongly believe in coordination and partnership with other aid agencies. We facilitate all cross-border activities and report to the UK Board of Trustees from our Gaziantep office, where our programs and activities are managed.

Our programs focus on:

- Health & Nutrition.
- Agriculture and Irrigation.
- FSL (Food Security & Livelihood).
- WASH (Water, Sanitation & Hygiene).
- Protection and support to persons with disabilities.
- Education and Community Empowerment.
- Shelter & Shelter rehabilitation.

Our Programs are supported by:

- MEAL Department (Monitoring, Evaluation, Accountability & Learning).
- Finance department.
- Logistics & Procurement department.
- Safety & Security department.
- Human Resources department.
- Compliance department.

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

- Grants and Fundraising department.
- Media & Documentation department.
- Information Management Department

Key Achievements:

HiHFAD is awarded the prestigious certifications “Core Humanitarian Standard” (CHS) on Quality and Accountability certification, valid through 2026, affirming our commitment to transparency and positive impact, and underscoring our dedication to humanitarian excellence and accountability. In line with empowering our staff in the field, all senior managers are enrolled on Leadership Training (HLA) as part of our investment in local leaders.

We recognise advancement in technology and have since integrated AI into some of our activities to save time and money. All staff received training on the use of AI in the workplace.

Environmental Strategy:

Climate change exacerbates existing challenges by adversely impacting food security, water availability, and livelihoods and fuelling migration. These impacts are particularly severe in impoverished and conflict-ridden areas. HiHFAD is dedicated to incorporating eco-friendly solutions and practices across all humanitarian interventions, aligning with the global initiative to reduce environmental footprints, ensuring they are an inherent part of the project lifecycle and associated procedures.

The use of long-term sustainable solutions like the installation of solar power systems, the use of grey water for house garden irrigations, the introduction of modern irrigation methods away from flooding lands, and other environmentally friendly measures. We remain committed to reducing the use of fossil fuels.

As part of our WASH response, our rehabilitation of sewage networks goes a long way to preserve and eliminate water pollution by ensuring solid waste is treated and therefore has no impact on drinking or underground water sources.

Compliance and Governance Framework:

HiHFAD is committed to enhancing and fortifying its compliance frameworks to guarantee transparency, accountability, and strict adherence to both internal and external regulations and requirements. This encompasses various domains, including programming, finance, procurement, Monitoring, Evaluation, Accountability, and Learning (MEAL), as well as aligning with government, donor, and partner standards. We actively engage with relevant networks and alliances to ensure our humanitarian aid is delivered effectively and safely.

Over the recent period, we have introduced and revised policies and Standard Operating Procedures (SoPs) to bolster our compliance infrastructure. These updates include the Fundraising Policy, Organisation Values and Code of Conduct, Affiliates Code of Conduct, Indirect Cost Recovery (ICR) and Shared Cost Approach, and Authorisation Levels, all aimed at reinforcing HiHFAD's integrity and operational effectiveness.

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

HR and Safeguarding Policies:

HiHFAD is committed to improving and revising its human resources and safeguarding policies to meet local and global standards. This effort was crucial in creating a welcoming and inclusive work environment and reinforcing the relationship between HiHFAD and its committed employees.

HiHFAD remains a pioneer in the advancement of safeguarding and protection principles by actively collaborating with the PSEAH Network and the World Health Organisation over the years. The collaboration included a range of initiatives. We continued to craft and disseminate crucial awareness messages specifically designed for the healthcare sector.

Achievements by sector and department:

Healthcare and Nutrition:

In 2024, HiHFAD expanded its health services to address primary, secondary, and specialised health needs. The organisation operated 15 healthcare facilities, providing over **1,16** million services to **682,239** people. Through partnerships with organisations like Malteser International, AFNS, SV, GCC, Kwiat foundations, WHO, CL, IR-USA, and CARE, HiHFAD delivered lifesaving medical assistance and advanced healthcare services, including tuberculosis treatment and prosthetic rehabilitation. Significant efforts included the operation of health facilities across multiple regions, ensuring continuity of care for thousands of vulnerable individuals.

Funding from key partners enabled HiHFAD to provide comprehensive healthcare solutions, including emergency interventions and preventive measures, contributing to a healthier and more resilient community.

HiHFAD implemented a holistic nutrition program targeting young children under the age of five and pregnant and lactating women suffering from malnutrition. This program addressed nutritional gaps through preventative and curative practices, focusing on both indigenous and internally displaced communities living in unstable conditions with limited income. In 2024, the nutrition program provided services to over **309,000** women and children, significantly improving their health and well-being.

Protection:

In 2024, HiHFAD's protection programs, implemented as integration and standalone, included response, prevention and risk mitigation interventions, focused on child protection, gender-based violence (GBV), and mine action, reaching **28,000** beneficiaries through eight projects.

Key efforts included integrating GBV services into four health facilities, which enhanced support for survivors. Integrated MHPSS activities with child protection also strengthened emotional resilience through initiatives like HEART (Healing and Education through the Arts) and peer support programs. Mobile outreach teams delivered critical services, including physical therapy, speech therapy, and assistive devices. Additionally, 20 Community-led organisations were supported in building their capacity and fostering community-based initiatives.

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Food Security and Livelihood:

We implement agricultural projects and food aid to combat food insecurity. HIHFAD assisted thousands of individuals through agricultural support and food distribution programs. HIHFAD food baskets ensure a healthy and nutritious diet in line with international standards, one of our core aims.

The contents of the food baskets are selected following a consultation with a sample of the targeted beneficiaries and in response to needs assessments, considering the post-distribution monitoring results, and responding to the comments from the beneficiaries. Our efforts include setting up kitchens to provide cooked meals in emergencies and providing fresh meat and dates during Ramadan.

Ready-to-eat meals (RTEs) are available for people who suffer sudden displacement, where no kitchen is needed to prepare these meals, and they do not need to be cooked.

HIHFAD supports local bakeries by providing flour and running costs. Daily bundles of bread are distributed across camps, free of charge; the beneficiaries are provided with fresh bread packets daily.

In 2024, the organisation provided agricultural inputs, such as seeds, fertilisers, and drip irrigation systems, to **265** vegetable farmers in Maaret Tamsrin and empowered **100** women with food processing kits and training, complemented by a charity market to showcase and sell their products. A cash-for-work initiative engaged **77** individuals (**7** men and **70** women) in Maaret Tamsrin for 44 days.

HIHFAD supported **548** wheat farmers in Afrin and Jandairis and **350** farmers in Armanaz, supplying essential inputs and specialised training. Daily bread distribution sustained over **4,600** IDPs in camps, while cash-for-food assistance reached **1,200** households in Maaret Tamsrin and Sharan over five distribution rounds. These efforts not only alleviated immediate food shortages but also fostered long-term resilience among vulnerable populations.

WASH (Water, Sanitation and Hygiene), Shelter, and non-food support:

HIHFAD's commitment to improving living conditions was evident in 2024 through extensive WASH and shelter projects. Rehabilitation of **240** earthquake-affected houses and the construction of **285** shelter units to replace inadequate living arrangements for displaced families in several camps.

Critical WASH services included constructing and rehabilitating water and sewage networks across key areas, such as **9,500** meters of water networks in Hazano, Jandairis, and Ehteimlat, and **7,500** meters of sewage networks in Maaret Tamsrin and Ehteimlat. HIHFAD also rehabilitated and constructed water stations, including solar-powered systems, supporting the operation and

Maintenance of six water stations in Idlib and Jandairis.

Emergency WASH services in **55** camps reached **65,000** IDPs with water trucking, desludging, and waste management. Winter assistance included distributing cash for winter to **3,620** families and providing **15,000** hygiene kits to households in IDP camps, alongside winter NFI kits to **450** families.

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Early Recovery:

Early recovery activities contribute to rebuilding daily life for communities and strengthening infrastructure systems that support sustainable development. Interventions in this context focus on the rehabilitation of vital community infrastructure such as water networks, bakeries, schools, and various facilities.

Renewable energy solutions - particularly solar energy systems installed in water stations and bakeries - enhance sustainability and reduce fuel dependence. Additionally, through training and capacity-building programs, local staff and communities have developed the long-term ability to operate and maintain these systems.

Education:

Our response involves the rehabilitation of schools and the provision of training programs. 12 schools were rehabilitated in Idleb and Aleppo, providing access to WASH facilities and classrooms.

We also supported the educational process in two schools, one of which is a vocational school for nursing in Jarablus.

HIHFAD provided 8 schools with winterisation items "fuel and heaters" supporting 6 schools with school furniture (students' desks, tables, chairs and white boards"

Information Management (IM):

The HIHFAD IM team works on developing in-house software applications to support program implementation and showcase our data through up-to-date visual analysis, which emphasises our program's evidence-based decision-making process. Alongside ongoing development processes for existing software, the IM team has developed an integrated health information (HIS) system based on the integration of medical warehouse operations, outpatient operations, and admission operations. The new system provides an integrated mechanism that ensures ease of providing service to patients and documenting information, which facilitates the production of all reports related to the medical department. The following video shows the mechanism of work in the primary health care centre.

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Advocacy, Media & Communication (AMC):

The AMC Department envisions a compassionate and informed world that embraces humanitarian causes, ensuring that the voices of vulnerable communities are heard, valued, and supported with dignity and safeguarding.

The department's mission is to raise awareness and understanding of humanitarian crises by creating compelling media content that inspires empathy, mobilises action, and strengthens solidarity among target audiences, partners, and donors.

In 2024, the AMC team made significant strides in advocacy and media outreach. A major milestone was the official selection of HIHFAD's short film, "Surviving Amid Crises and Disasters", by WHO's 5th Health for All Film Festival. Recognised among the top global submissions, the film highlights the urgent humanitarian response following the devastating earthquake in Türkiye and Syria.

This recognition, endorsed by the WHO Director General, amplifies HIHFAD's commitment to impactful storytelling in humanitarian advocacy.

Content production remained a core focus, with the team generating 308 unique videos covering HIHFAD's programs and private fund activities. Additionally, 174 written human-interest stories were developed, alongside more than 1,200 unique graphic designs for visibility, social media, advocacy, and reporting purposes.

This comprehensive content strategy ensured a high level of visual coverage to preserve and convey key humanitarian narratives. Through digital engagement, HIHFAD reached 2.35 million people via social media, gaining nearly 200,000 total followers, with an increase of 30,000 new supporters in 2024. The team published 370 organic social media posts, generating 167,000 audience engagements, while 24 paid campaigns on Meta and Google Ads expanded reach.

Additionally, 128 published videos amassed 2.5 million views. The HIHFAD website also played a crucial role, with nine major blog posts published and over 68,000 unique visitors generating 96,000 page views.

To further its impact, the AMC Department expanded digital fundraising efforts by collaborating with a leading UK-based agency. This partnership, including the internal capacities, resulted in the creation of 44 landing pages and over 20 targeted campaigns across multiple platforms, including HIHFAD's website. These initiatives significantly bolstered HIHFAD's marketing and donor engagement strategies, enhancing the organisation's ability to sustain and scale its humanitarian work.

Logistics and Procurement:

Procurement is the process of identifying and obtaining supplies, services, and work. It includes sourcing, purchasing and all related activities from identifying potential vendors through to delivery from supplier to the requestor or beneficiary. When conducted in collaboration with other stakeholders, including programs and finance, procurement is undertaken most cost-effectively with maximum benefit to the beneficiary.

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HIHFAD apply different strategies and processes to ensure fair competition, transparency, and accountability in the procurement process; HIHFAD maintains high standards through capacity-building training and workshops.

Our team continue to use the electronic Purchase Request (PR) system to streamline procurement and tracking processes further.

Supply Chain:

The SC Department has been a cornerstone in managing and distributing medical and humanitarian aid, leveraging over a decade of expertise in handling medical products. HIHFAD has also collaborated with Mercy-USA, IRC, and Save the Children to ensure the seamless handling, shipping, and storage of critical medical and nutrition supplies. Operating across two provinces with six premises comprising 15 individual blocks, HIHFAD's warehouses offer a total storage capacity of 8,200 m².

Among these, eight blocks are temperature-controlled (2,500 m²), including a designated controlled substances area. The infrastructure also features two walk-in cold chain rooms (43 m³) and a hybrid freezing room (48 m³), equipped with advanced monitoring systems that provide real-time and historical data tracking. HIHFAD warehouses comply with WHO guidelines, integrating automated cooling systems, security alarms, fire suppression mechanisms, and CCTV surveillance to ensure the highest safety standards.

Human Resources (HR):

HIHFAD prides itself on a "family feel" environment. It is essential that staff feel a sense of belonging, value and commitment. HIHFAD believes in improving the staff's capacity by coaching them and giving them the chance to climb up the career ladder. HR understands the importance of consulting staff and listening to their suggestions on improving and evolving HIHFAD. HIHFAD HR team's recruitment process is dedicated to gaining qualified individuals as employees. HR supports the development of HIHFAD as a whole by designing training and strategies to develop the skills of staff when needed.

In 2024, the average number of employees was 1,149, down from 1,305 in 2023.

Finance:

Our Finance Department provides support to all departments through a strong team of Finance specialists. They work in coordination with our partners and donors and ensure the timely submission of accounts. Our accounts are audited in the UK annually, and we also run individual audits for each grant. The Finance Department supports the proposal development and annual budget. Their importance stems from their being the final checks to ensure compliance with donor regulations and policies.

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HAND IN HAND FOR AID & DEVELOPMENT
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Monitoring, Evaluation, Accountability and Learning (MEAL):

In 2024, the MEAL department strengthened its mechanisms and data analysis to ensure accurate information to support program and project improvement. Several Multisectoral Needs Assessments were carried out based on quantitative and qualitative data to provide an integrated picture of the needs of the target communities, most notably the multisectoral needs assessment covering the cities of Aleppo, Idleb, and Homs. Data collection and analysis from various activities, including health, nutrition, protection, and cash assistance projects, have been expanded, as well as new approaches to collecting feedback from beneficiaries to ensure a better response to their needs.

In the context of improving institutional performance and enhancing the quality of work, a comprehensive review of all reports and their templates was carried out. The MEAL department was also evaluated externally by a specialist consultant, who conducted an audit of performance both internally and externally, submitted an integrated development plan to enhance efficiency and impact of monitoring and evaluation activities, and held a special workshop to improve data analysis. The development of data analysis mechanisms that ensure accurate recommendations has supported the improvement of programs and projects, increasing the emphasis on evidence-based decision-making. The inclusion of gender in MEAL teams has been ensured, society's participation in monitoring and evaluation processes has been enhanced, different groups represent themselves, and a comprehensive and sustainable response to their needs has been ensured.

Finally, the year saw the implementation of a series of intensive training sessions for the team in both the head office and the field, centred on data collection methods, analysis and reporting, and presented in several phases to ensure sustainable capacity-building, which contributed to enhancing the team's efficiency and enhancing the overall performance of the department.

During 2024, accountability as part of the Monitoring, Evaluation, Accountability, and Learning Department (MEAL) successfully implemented most of its planned objectives.

A comprehensive accountability plan has been developed to ensure systematic tracking of field activities across all sectors to enhance community participation in projects and activities, and assure transparency, making information available to target communities. It also provides multiple and secure channels to receive feedback from all segments of society and improve communication methods through clear and easy-to-understand print materials.

Key achievements for the MEAL Department are:

- Development of Accountability Tools: In coordination with the MEDIA department, a variety of accountability outreach materials have been developed to address the needs of children, women, persons with disabilities, and illiterates.
- Capacity Building Workshop: In May 2024, a training workshop was organised for all employees in Türkiye and Syria. This workshop included basic accountability concepts, donor requirements, and interdepartmental coordination mechanisms to enhance project success.
- Launch of an Interactive Monthly Dashboard: A monthly interactive dashboard has been developed to follow up on community feedback in all projects. This dashboard provides analyses on the classification and trends of feedback, tracking responses and closures of complaints, and geographical and programmatic distribution of feedback.

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- Community Feedback and Engagement: The level of community participation increased significantly compared to previous years, with 3,450 feedback recorded across northwest Syria in 2024 (853 in 2022, 1231 in 2023), distributing 60% positive observations (31% expression of gratitude and 29% proposals to improve services) and negative observations decreased to 14%, reflecting improved quality of services and higher level of beneficiary satisfaction. The remaining ratios were requests for assistance/information and were out of scope.
- Developing A Comprehensive Accountability Policy: By the end of 2024, a draft was submitted to transform the F-CRM into a comprehensive accountability policy, still under review by management.

Voluntary help and gifts in kind:

Volunteers form an integral part of our operation by fundraising to support our response. We also rely on volunteers from the medical profession to support our field team.

External factors:

Funding, available aid and security remain our most significant challenges, adding to it the shift in Institutional Donor priorities and behaviour. Other competing crises to which private donors tend to donate have led to a reduction in funding. Security risks continued to be a risk factor, although 2024 saw calmness and positive political development on the ground.

FINANCIAL REVIEW

During the reporting period, our total income was £27,119,747 (£33,732,997 in 2023), which includes Gifts in kind received from various countries and Donors. The figure also includes the total grant income from multiple partners.

Investment policy

Trustees chose to remain focused on delivering humanitarian assistance given the nature of our emergency response. The decision may be revised if we see a shift towards recovery.

Reserves policy

The Trustees have a policy of holding back £300,000 of unrestricted reserves to meet any unforeseen costs of relief required in an emergency. This proved helpful when we moved from Turkey to Syria, and the need to meet regulatory requirements in Turkey and support the move of our operations to newly accessible areas.

FUTURE PLANS

We continue to explore new responses and are expanding to Palestine and Sudan. Our fundraising efforts now extend to include fundraising from the Gulf States and the EU. We remain focused on supporting Women and children, persons with disabilities and the provision of Trauma Healthcare. Our response now includes rebuilding communities and vital infrastructure to support the return of displaced families.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hand In Hand For Aid and Development is a Charitable Incorporated Organisation, established by a Deed of Trust dated 19th January 2018. The Trust Deed is the Organisation's governing document.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The nature of the charity's work is such that substantial risks exist in operating inside Syria, especially in those areas controlled by government forces. The trustees are very mindful of the risks taken by those carrying out the work in these locations.

New projects undergo a thorough security assessment and involve seeking advice from specialist agencies. We follow the principles of "Do No Harm" when delivering humanitarian assistance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Opinion

We have audited the financial statements of Hand In Hand for Aid and Development (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including compliance with the Charity Act 2011, data protection, employment, and anti-money laundering legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting appropriate legal correspondence.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;
- by considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- tested income and expenditure to determine that the charity's activities were aligned with its objectives, as well as to detect any possible unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

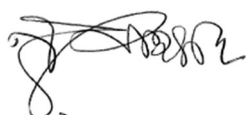
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Nur Ahmed Chowdhury FCCA
Senior Statutory Auditor

Abacus Partners (Ldn) LLP
Chartered Certified Accountants
Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL

29 October 2025

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted	Restricted	Total 2024	Total 2023
INCOME AND EXPENDITURE		£	£	£	£
INCOMING RESOURCES					
Donations, legacies and Grants	11	2,941,116	24,178,631	27,119,747	33,732,997
Total Income		2,941,116	24,178,631	27,119,747	33,732,997
RESOURCES EXPENDED					
Fundraising Costs	12	47,123	-	47,123	48,899
Charitable Activity Costs	13	1,336,110	26,265,894	27,602,004	31,056,645
Governance and Support Costs	14	1,657,286	64,069	1,721,355	1,340,601
Total Resources Expended		3,040,519	26,329,963	29,370,482	32,446,145
Net Income/Deficit Before Other Gains/Losses		(99,403)	(2,151,332)	(2,250,735)	1,286,852
Fund Movement	15	-	-	-	-
Funds as at 1 January 2024		1,015,518	6,772,373	7,787,891	6,501,039
Funds as at 31 December 2024	22	916,115	4,621,041	5,537,156	7,787,891

All the activities of the charity are from continuing operations.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	£	Total 2024 £	Total 2023 £
FIXED ASSETS:				
Tangible Assets	17		-	-
Current Assets:				
Inventory		3,458,478	4,291,858	
Debtors & Prepayments	18	677,263	536,354	
Cash at Bank and in hand		1,546,343	3,072,921	
			5,682,084	7,901,133
Creditors:				
Amount falling due within one year	19	144,928	113,242	
Net Current Assets			5,537,156	7,787,891
Total Net Assets			5,537,156	7,787,891
Funds				
Unrestricted funds	22		916,115	1,015,518
Restricted Funds	22		4,621,041	6,772,373
Total Funds			5,537,156	7,787,891

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 27 October 2025, and are signed on behalf of the board by:

(F Sahloul)

(F Al-Dairi)

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	£	2024 £	2023 £
Cash Outflow from Operating Activities			
Operating Profit	(2,250,735)		1,286,852
Depreciation			
Operating Profit Before Working Capital Charges		(2,250,735)	1,286,852
(Increase)/Decrease in Debtors	(140,909)		(350,848)
(Increase)/Decrease in Inventory	833,380		621862
Increase/(Decrease) in Creditors	31,686		(470,967)
Cash from Operations	724,157		(199,953)
Finance Cost Paid			
Net Cash Generated from Operations		(1,526,578)	1,086,899
Cash Outflow from Investment Activities			
Purchase of Tangible Fixed Assets	-		-
Fixed assets disposal			
Net Cash inflow/outflow from investment Activities			
Cash Outflow from Financing Activities			
Increase/(Decrease) of Long Term Loans		-	-
Net Increase/(decrease) in Cash and Cash Equivalent		(1,526,578)	1,086,899
Opening Cash and Cash Equivalents		3,072,921	1,986,022
Closing Cash and Cash Equivalents		1,546,343	3,072,921
Reconciliation:			
Cash at bank and in hand		1,546,343	3,072,921
		1,546,343	3,072,921

All cashflows are derived from continuing operations in the above two periods.

The entity has no debt, See Note 22.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The charity is a CIO (charitable incorporated organisation), and is governed by Charity law in England & Wales.

2. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

3. Going concern

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements, in confirming their assessment of going concern.

4. Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

Most of the charity's income is derived from grants from third parties. On some occasions money is spent on a project by the charity in advance of a receipt from the third party, or where an assurance is provided by the third party that restricted fund overspends will be covered. This is typically, but not exclusively, the case when the final receipt is received at the completion of the project. In these cases, incurring the agreed expenditure creates the entitlement to the income and income is therefore recognised at that point. Any such amounts which have not been received at the balance sheet date are accrued as income and the associated debtor included within debtors as accrued income.

5. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

6. Allocation and apportionment of costs

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. Support and Governance Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Trusts programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

8. Tangible fixed assets and depreciation

Fixed assets for the charity use are capitalized at cost. They are stated in the accounts at cost less depreciation. Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	100% on cost.
Furniture, Fixture and Equipment	20% on cost.
Computer equipment	25% on cost.

9. Funds:

Unrestricted funds comprise the accumulated surplus or deficit in income and expenditure accounts, and are available for use at the discretion of Trustees, to further the general objectives of the entity.

10. Inventory

The majority of stock at the period end represents undistributed gifts in kind, with the rest being purchased goods for subsequent distribution to beneficiaries. The value of gifts in kind stock is based on the value given by the donor on their certificates. In some cases, where no value has been given, then the values are based on a reasonable estimate set by the Trustees, who have taken into consideration the cost of similar items on the open market in order to arrive at their estimate. This applies to all Food, Non-Food-Items and Medical stock.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

INCOME SUMMARY

11. DONATIONS, LEGACIES & GRANTS	Unrestricted	Restricted	2024	2023
	£	£	£	£
Donations	1,406,092		1,406,092	1,604,239
Gift aid	10,354		10,354	31,528
Grants		15,159,341	15,159,341	15,197,718
Gifts in Kind for charitable distribution	1,524,670	9,019,290	10,543,960	16,899,512
	<u>2,941,116</u>	<u>24,178,631</u>	<u>27,119,747</u>	<u>33,732,997</u>

EXPENDITURE SUMMARY

12. FUNDRAISING COST:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Promotional literature & brochures	4,283		4,283	5,896
Platform fees and charges	42,840		42,840	43,003
	<u>47,123</u>	<u>-</u>	<u>47,123</u>	<u>48,899</u>

13. CHARITABLE ACTIVITIES COST:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Project delivery	1018,726	20,018,014	21,036,740	24,672,309
Field staff costs	189,070	6,173,268	6,362,338	4,467,889
Storage and transport	88,476	42,753	131,229	120,652
Printing, Postage and Stationery		10,995	10,995	10,166
Salaries			-	1,744,954
Legal & Professional fees	38,206	20,864	59,070	25,882
Subscriptions and memberships	1,632		1,632	14,793
	<u>1,336,110</u>	<u>26,265,894</u>	<u>27,602,004</u>	<u>31,056,645</u>

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14. GOVERNANCE AND SUPPORT COSTS:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Support Costs:			-	
Other charitable projects	809,010		809,010	710,660
Field staff costs	412,282		412,282	39,911
Storage and transport	176,923		176,923	173,721
Travel	27,961		27,961	98,549
Office cost & utilities	30,345	64,069	94,414	11,530
Printing, Postage and Stationery	506		506	1,908
Salaries	107,500		107,500	225,617
Loss on Foreign exchange	35,025		35,025	
	<u>1,599,552</u>	<u>64,069</u>	<u>1,663,621</u>	<u>1,261,896</u>
Governance Cost:				
Professional fees	24,000		24,000	29,733
Subscriptions and memberships			-	17,371
Salaries	33,734		33,734	19,619
Taxes outside of UK			-	11,982
	<u>57,734</u>		<u>57,734</u>	<u>78,705</u>
	<u>1,657,286</u>	<u>64,069</u>	<u>1,721,355</u>	<u>1,340,601</u>
Total Expenses	<u>1,704,409</u>	<u>26,329,963</u>	<u>29,370,482</u>	<u>32,446,145</u>

HAND IN HAND FOR AID & DEVELOPMENT**(OPERATING AS HIHFAD)****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

15 RESTRICTED FUND MOVEMENT :	Opening Balance £	Incoming Resource £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
World Care Foundation	46,874	727,097	773,971		0
WFP GIK	3,530	67,868	70,426		972
Human Aid	0	4,857	4,857		0
AAR Japan GIK	66,936	66,677	133,613		0
AAR (various)	17	131,785	131,802		0
ACTED	0	80,602	80,602		0
AFNS	128,645	1,453,133	1,581,778		0
UNICEF	112,496	312,928	425,424		0
UNICEF-GIK	31,885	59,553	76,326		15,114
Hilton	0	391,206	41,995		349,211
DDD-WHPA	1,179	4,181	5,360		0
IRC GIK	9,571	9,534	13,282		5,823
Iyilidikar	935	9,060	7,328		2,667
SCHF(various)	1,115,640	2,194,404	2,845,221		464,823
Orienteherfer	18,327	420,633	407,164		31,796
PAC GIK	3	4	7		0
WHO Restrict GIK	1,799,571	1,802,871	3,103,945		498,496
WHO various	3,844	191,516	180,613		14,747
Choose love	519,673	525,707	1,045,379		0
Grand challenge	123,438	156,519	273,874		6,083
Giz-83453785	417,011	415,396	667,589		164,818
GOAL	0	295,256	295,256		0
GOAL GIK	18,975	50,255	59,619		9,611
GWBF	0	8,587	8,587		0
Islamic relief USA	0	256,805	136,895		119,910
Islamic relief GIK	0	51,217	33,208		18,009
Ayman UK	0	20,857	5,726		15,131
WVI(Various)	13,131	1,384,573	1,515,704		0
Malteser GIK	805,435	1,248,800	1,740,644		313,591
MALT(Various)	144,862	3,210,724	3,355,586		0
Mercy USA-GIK	1,142,258	5,853,642	4,966,717		2,029,183
Save the children	60,267	1,407,917	1,119,395		348,789
Save the children GIK	1,123	308,356	130,404		179,075
SV(various)	68,746	947,736	983,291		33,191
Care-USA	0	7,009	7,009		0
Relief International	0	101,366	101,366		0
	6,772,373	24,178,631	26,329,963		4,621,041

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

16 RESTRICTED FUND MOVEMENT BY ACTIVITY

The charity separates its activities into the 2 primary areas of humanitarian aid, and medical infrastructure. The restricted funds above are split into these categories as below:

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Medical & Infrastructure support	5,985,277	20,781,882	22,749,602	0	4,017,557
Humanitarian aid & Relief	792,079	3,396,749	3,585,344	0	603,484
	<u>6,777,356</u>	<u>24,178,631</u>	<u>26,334,946</u>	<u>0</u>	<u>4,621,041</u>

17 TANGIBLE FIXED ASSETS:

	Motor vehicles £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost B/Fwd.	21,961	44,250	28,465	94,676
Additions				0
Disposals				0
	<u>21,961</u>	<u>44,250</u>	<u>28,465</u>	<u>94,676</u>
Depreciation:				
Charges B/Fwd.	21,961	44,250	28,465	94,676
Charge for the year				0
Dep Elim on Disposal				0
	<u>21,961</u>	<u>44,250</u>	<u>28,465</u>	<u>94,676</u>
Net Book Value				
31-Dec-24	0	0	0	0
31-Dec-23	0	0	0	0

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

18	DEBTORS & PREPAYMENTS:	2024	2023
		£	£
	Accrued Income	554,346	536,354
	Prepayments		
	Other debtors	122,917	-
		<u>677,263</u>	<u>536,354</u>
19	CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Accruals and deferred income	24,000	101,806
	Social security and other taxes	91,230	11,436
	Other creditors	29,698	-
		<u>144,928</u>	<u>113,242</u>
20	AUDITORS' REMUNERATION	2024	2023
		£	£
	Auditor's Remuneration for the audit of the charity's annual accounts	<u>12,000</u>	<u>12,000</u>
	Fees Payable to the charity's auditor for non-audit services	<u>8,000</u>	<u>8,000</u>

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

21 STAFF EMOLUMENTS:	2024	2023
	£	£
Total wages and salaries	7,017,173	6,478,445
Employer's NIC	14,238	16,556
Pension costs	2,885	2,990
	<u>7,034,296</u>	<u>6,497,991</u>

£6,844,548 of the above costs relate to staff employed in Turkey and Syria (2023: £6,290,851).

Avg No of employees: Administration	53	52
Avg No of employees: Field staff	1,081	1,074
Avg No of employees: Management	15	179
	<u>1,149</u>	<u>1,305</u>
Employees paid between £80,000 and £90,000 a year	<u>2</u>	<u>2</u>
Employees paid between £70,000 and £80,000 a year	-	-
Employees paid between £60,000 and £70,000 a year	-	-

Key management personnel were remunerated £649,508 during the year (2023: £385,344)

Two Trustees (Faddy Sahloul and Fadi Al-Dairi) were remunerated as they hold full-time management positions.

Their total costs including social security, and pension contributions, were £175,504

There were no expenses reimbursed to Trustees. One close family member of a Trustee received £9,913 (2023 : £15,927), as an employee of the charity.

22. MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 January 2024	1,015,518	-	1,015,518	6,772,373	7,787,891
Current year	(99,403)		(99,403)	(2,151,332)	(2,250,735)
			-		
Current year transfer	-		-	-	-
As at 31 December 2024	<u>916,115</u>	<u>-</u>	<u>916,115</u>	<u>4,621,041</u>	<u>5,537,156</u>

At the year-end there were £0.9m (2023: £1m) unrestricted reserves left for future operation of the charity.

It is the aim of the Trustees to build on these reserves in activities. future so that they can support 6 months worth of operating costs

TAXATION

As a registered charity, the entity is exempt from Taxation.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

23. EVENTS AFTER THE REPORTING PERIOD

There were no adjusting or non-adjusting events to report after the year-end.

24. RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES

There were no related party transactions to report during the year.

25. CONTINGENT ASSETS AND LIABILITIES

There were no contingent assets or liabilities in the year.

26. ANALYSIS OF NET ASSETS BETWEEN FUNDS :

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	-	-	-
Current assets	5,127,738	554,346	5,682,084
Current liabilities	(115,230)	(29,698)	(144,928)
Total Net assets	5,012,508	524,648	5,537,156

27. FINANCIAL COMMITMENTS:

The charity had no financial commitments at the year-end

28. ANALYSIS OF CHANGES IN NET DEBT

	At start of year	Cash flows	Acq/disposal of subsidiaries	New finance leases	Fair value movements	Forex movements	Other non- cash changes	At end of year
	£	£	£	£	£	£	£	£
Cash	3,072,921	(1,526,578)	-	-	-	-	-	1,546,343
Overdrafts	-	-	-	-	-	-	-	-
Total cash	3,072,921	(1,526,578)						1,546,343
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
Total borrowings								
TOTAL	3,072,921	(1,526,578)						1,546,343

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

29. FOREIGN EXCHANGE

Transactions in foreign currencies are recorded at the exchange rate prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currencies are reported at exchange rates at the balance sheet date.

30. POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions paid into the scheme are charged to the statement of financial activities as they occur.

31. USE OF VOLUNTEERS

The charity benefited from use of volunteers in the UK, during the year. The main function of volunteers was the collection and transport of clothing and food supplies for distribution abroad.

HAND IN HAND FOR AID AND DEVELOPMENT

England & Wales - Charity number 1176805

Accounts

REGISTERED CHARITY NUMBER: 1176805

HAND IN HAND FOR AID AND DEVELOPMENT

(OPERATING AS HIHFAD)



REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Abacus Partners (Ldn) LLP
Chartered Accountants and Statutory Auditors
Unit A, Abbots Wharf
93 Stainsby Road
London
E14 6JL

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for the year ended 31 December 2023

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TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity year ending 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Goals and objectives:

Our charity's core values are unwavering, and we are deeply committed to easing financial hardships, especially for women, children, and people with disabilities. We seek to uplift and assist those in need by providing essentials like food, shelter, water, hygiene, and more. Additionally, we work to empower communities, advance education and vocational training, and enhance health and wellness.

Our commitment to these goals only deepens as we collaborate with Syria's resilient citizens, both inside and outside its borders. Our charity's core values are unwavering, and we are deeply committed to easing financial hardship, especially for women, children, and people with disabilities.

We seek to uplift and assist those in need by providing essentials like food, shelter, water, hygiene, and more. Additionally, we work to empower communities, advance education and vocational training, and enhance health and wellness. Our commitment to these goals only deepens as we collaborate with Syria's resilient citizens, both inside and outside its borders.

Significant activities:

The following important projects were the focus of the charitable organisation's efforts during the period covered by these financial statements:

- I. Contributing priceless support to other projects, with a focus on essential medical care, and providing people in need with necessary medical services.
- II. Providing farmers with the tools and irrigation systems they need to improve their standard of living.
- III. Reviving sewage and water systems to guarantee that people have access to safe and clean water.
- IV. Developing children's minds with the management and assistance of educational establishments.
- V. Through livelihood projects, communities are empowered, with a particular emphasis on female heads of households and people with disabilities.
- VI. Providing emergency assistance in times of need by delivering supplies like food, winter kits, necessities, and medical information.

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FOR THE YEAR ENDED 31 DECEMBER 2023

Public benefit:

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind:

The Board of Trustees is appreciative of the help provided by our volunteers, who are positioned strategically throughout Birmingham and give their time and effort to support our events and raise money for us. We are capable of advocating, gathering aid, and shipping from Birmingham to areas in need of aid.

The Board of Trustees also appreciates the private donors who support our emergency response and provide us with flexibility in the field. Changes to shipping laws and customs clearance resulted in fewer shipments of food, medical, and non-food items. We had to pick and choose what we could ship and gather. Our volunteers in France are still sending medical supplies and nutrients.

Alongside aid provided through our health facilities, the HIHFAD field team distributes aid to beneficiaries as part of our routine programming or in response to emergencies. Our field team also distributes aid on behalf of other humanitarian organisations in the UK, Europe, and Turkey.

Safety & Security:

2023 remained calm, with a limited number of ground and aerial attacks, and minimal impact on operations for our projects. Therefore, there has been no mass civilian movement nor relocation of any facilities.

The truce sponsored by major allies resulted in relatively low disturbances in Syria despite the impact on civilian and humanitarian infrastructure caused by past conflicts.

The HIHFAD Safety and Security Department provides all HIHFAD Staff with orientation and training on managing their safety in the field and the safety of the beneficiaries, stressing the importance of safety first through safety and security policies, security plans, mitigation measures, and other procedures.

HIHFAD always monitors security developments and staff movements through the warning system in our facilities. It tries to provide services to the IDPs through their movements and keep the staff safe and secure.

Our staff are always keen to develop; we will continue our efforts to provide our staff and beneficiaries with the safest environment possible in 2023 despite the circumstances and the new threats and risks.

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2023 Earthquake:

On February 6, 2023, a 7.8-magnitude earthquake hit the southern part of Turkey near the northern border of Syria. This was followed by another 7.5-magnitude earthquake almost nine hours later, killing over 55,000 people across Turkey and Syria.

This was life-changing, and the response shifted from focusing on Early Recovery or supporting the resilience of civilians in Syria into the emergency response phase. The earthquake saw the collapse of 37,066 buildings and over 200,000 people displaced from their residences. Many lost their livelihoods and shelter and were forced to live in temporary shelters.

The impact on HIHFAD work and staff was so great that all staff located in Gaziantep were displaced, and the staff located in the Hatay province, moved from being support staff, to directly being involved in the emergency response.

Programs were badly impacted, given that all of our staff were displaced, and we had to rely on our Syria staff to lead the response. Road networks and cross-border activities were also affected, resulting in another challenge when responding to victims or survivors of the earthquake inside Syria. There was a need to rely on pre-positioned supplies or to procure directly from inside Syria with limited available supplies in a market heavily reliant on Turkey.

Our non-medical response reached 235,000 families in Syria, where we provided the following:

1,800,000	Bread Bundles
27,000	Cooked Meals
54,500	Food baskets
41,500	Liters of Heating Fuel
1,700	Tents and Tent Covers
3,860,000	Turkish Lira in Cash Assistance
3,900	Winter kits included Blankets, Pillows, Sheets, Carpets, and Mattresses.

Whilst the medical assistance managed to support 25 organisations with medical equipment, reaching 2,464 beneficiaries, they also directly assisted in the below cases:

1,290	Medical Equipment and kits
1,758	Treated injuries
677	Patients transported to health facilities

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

29	Surgeries
1,058	Recorded deaths

Our non-medical response in Turkey reached 7,750 families with the below:

10,000	Cooked Meals
100	Tents
150	Houses rent
1,000	Food baskets
2,750	Winter baskets that included Mattresses, Blankets, Pillows, Sheets, and Carpets

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

To all our donors, volunteers, and supporters, past and present:

This report reflects our activities in 2023, a year that saw a major drawback to the response in Syria and Turkey and negatively impacted the different stakeholders following the trauma of the Earthquake. Programs did shift back into emergency and rehabilitation, away from building civilians' resilience. Several aftershocks and tremors continued to happen, with communities living in fear of another major earthquake.

We pray for the lives that were lost and applaud our staff who worked tirelessly to respond to humanitarian needs even though they were displaced themselves. We are also proud of our colleagues in Syria who were able to stand for the responsibility and lead the response at a time when their counterparts in Turkey were living in fear.

Vision:

We envision a world where barriers to emergency aid and community welfare are removed, and communities are dignified, empowered, and self-reliant.

Mission:

We are committed to extending a helping hand to vulnerable communities and leaving no one behind, even in the most hard-to-reach areas, through providing merit humanitarian solutions, restoring vital services, and strengthening social resilience.

TRUSTEES' REPORT
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Values:

HiHFAD lives its values and maintains adherence to the humanitarian principles of humanity, neutrality, impartiality, and independence. At the heart of our work ethic lies an unending commitment to transparency, accountability, and integrity. Our programs and interventions are designed in line with our core values:

- 1- Excellence in quality and responsiveness.
- 2- Initiative where we challenge ourselves to go further and beyond.
- 3- Inclusiveness and leaving no one behind.
- 4- Beneficiary-led interventions and beneficiary-centered approaches.

Mandate:

HiHFAD's mandate is to alleviate the suffering of those who need it without any type of discrimination, protect the most vulnerable, promoting social justice and welfare, and fostering durable solutions through delivering community-based humanitarian and development interventions.

Supporting the resilience of communities impacted by the conflict remains a key component of our programs. Emergency response remains an essential component of our intervention. Our programs respond better to our beneficiaries when coordinated and collaborated with other aid organisations. We facilitate all cross-border activities and report to the UK Board of Trustees from our Gaziantep office, where our programs and activities are managed.

Our programs focus on:

- Health & Nutrition.
- Agriculture and Irrigation.
- FSL (Food Security & Livelihood).
- WASH (Water, Sanitation & Hygiene).
- Protection and support to persons with disabilities.
- Education and Community Empowerment.
- Shelter & Shelter rehabilitation.

Our Programs are supported by:

- MEAL Department (Monitoring, Evaluation, Accountability & Learning).
- Finance department.
- Logistics & Procurement department.
- Safety & Security department.
- Human Resources department.
- Compliance department.
- Grants and Fundraising department.
- Media & Documentation department.
- Information Management Department

TRUSTEES' REPORT
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Key Achievements:

HiHFAD has been recognised with prestigious certifications that underscore our dedication to humanitarian excellence and accountability. We have been awarded the Core Humanitarian Standard (CHS) on Quality and Accountability certification, valid through 2026, affirming our commitment to transparency and positive impact.

Additionally, HiHFAD was distinguished as the “Most Dedicated Syria-Focused Humanitarian Aid Non-Profit Organisation 2023 – UK,” in recognition of our efforts to mitigate the Syrian humanitarian crisis. Our team also successfully participated in a mentorship program with the Safeguarding Resource and Support Hub, furthering our dedication to ensuring safety.

Moreover, we received the ‘Certificate of Active Engagement’ from the Whole of Syria Interagency PSEAH Network, highlighting our proactive role in the humanitarian sector. These achievements exemplify our continuous striving for excellence and our steadfast commitment to making a meaningful difference, supported by our donors, partners, contributors, and the communities we serve.

Environmental Strategy:

Climate change exacerbates existing challenges by adversely impacting food security, water availability, and livelihoods and fueling migration. These impacts are particularly severe in impoverished and conflict-ridden areas. HiHFAD is dedicated to incorporating eco-friendly solutions across all humanitarian efforts, aligning with global initiatives to reduce our environmental footprint.

HiHFAD aims to enhance and integrate eco-friendly solutions and practices systematically into our interventions, ensuring they are an inherent part of the project lifecycle and associated procedures.

In 2023, HiHFAD installed solar power systems at five water pumping stations, providing clean drinking water to approximately 28,500 individuals and reducing monthly fossil fuel consumption by around 11,000 litres.

Additionally, HiHFAD rehabilitated and extended 7,900 meters of sewage pipelines, connecting them to the main network. This initiative significantly reduces pollution in underground water sources, promotes public health, and lays the groundwork for future water treatment initiatives.

Compliance and Governance Framework:

HiHFAD is committed to enhancing and fortifying its compliance frameworks to guarantee transparency, accountability, and strict adherence to both internal and external regulations and requirements. This encompasses various domains, including programming, finance, procurement, Monitoring, Evaluation, Accountability, and Learning (MEAL), as well as aligning with government, donor, and partner standards. We actively engage with relevant networks and alliances to ensure our humanitarian aid is delivered effectively and safely.

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Over the recent period, we have introduced and revised policies and Standard Operating Procedures (SoPs) to bolster our compliance infrastructure. These updates include the Fundraising Policy, Organisation Values and Code of Conduct, Affiliates Code of Conduct, Indirect Cost Recovery (ICR) and Shared Cost Approach, and Authorisation Levels, all aimed at reinforcing HiHFAD's integrity and operational effectiveness.

HR and Safeguarding Policies:

HiHFAD is committed to improving and revising its human resources and Safeguarding policies to meet local and global standards. This effort was crucial in creating a welcoming and inclusive work environment and reinforcing the relationship between HiHFAD and its committed employees.

HiHFAD established itself as a pioneer in advancing safeguarding and protection principles by actively collaborating with the PSEAH Network and the World Health Organisation throughout these years. The collaboration included a range of initiatives. In 2023, the focus was on crafting and disseminating crucial awareness messages specifically designed for the healthcare sector.

Furthermore, training programs were held for two designated individuals at each healthcare facility in Northwest Syria, aiming to enhance service user involvement and effectively address grievances.

These designated individuals were instrumental in promoting awareness and fostering a culture of safety and protection.

Project Achievements:

Healthcare and Nutrition:

HiHFAD runs a network of healthcare facilities that provide a wide range of services, including reproductive health, trauma care, physiotherapy, medical education, prosthetics, management of non-communicable diseases, immunisation Services, intensive care, and dialysis services. The total number of services provided amounted to 1,504,566 in 2023.

Our facilities provided 373,875 outpatient consultations and admitted 29,008 patients into our hospitals, reaching 533,044 people. We conducted 8,361 minor surgeries and 9,479 major surgeries, providing critical medical interventions to those requiring surgical care.

In our paediatrics and maternity response, there were 5,144 normal deliveries and 1,466 c-section deliveries.

HiHFAD's primary health centres and maternity and paediatric hospitals incorporate a comprehensive nutrition program within our healthcare services.

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This includes a variety of nutrition services such as screening for children under five and pregnant and lactating women (PLW), Outpatient Therapeutic Programs (OTP) for malnourished children under five, including those with severe acute malnutrition (SAM) and moderate acute malnutrition (MAM), and MAM treatment for PLWs and children with disabilities.

The program reached 318,633 beneficiaries, and 7,830 were fully recovered; 10,714 Pregnant and Lactating women were treated for Mild and Acute Malnutrition.

HIHFAD also provides inpatient care for children under five with complicated malnutrition cases, particularly SAM. Throughout all stages, we offer Infant and Young Child Feeding (IYCF), Infection Prevention and Control (IPC), counselling, awareness-raising, individual sessions, and small group sessions.

HIHFAD delivers nutrition services across three maternity and children's hospitals and four primary healthcare centres, utilising a dedicated team of paediatric doctors, community health workers (CHWs), and nutritionists. Our nutrition services cater to all age and sex groups, focusing on boys, girls, women, and men, with particular emphasis on individuals with disabilities, ensuring equitable care for internally displaced persons (IDPs) and host communities alike.

At HIHFAD, we are committed to inclusive practices throughout these activities to prevent the exclusion of vulnerable groups such as individuals with disabilities, targeting IDPs and host communities, including PLWs, children under five, caregivers, and men.

Furthermore, HIHFAD's frontline nutrition staff and service providers receive training on Infant and Young Child Feeding (IYCF) and Community-based Management of Acute Malnutrition (CMAM), including inpatient and outpatient care.

As the economic hardship continued to hit families, our team treated 3,194 with Severe Acute Malnutrition and 11,050 with Medium Acute Malnutrition.

Protection:

HIHFAD is leading humanitarian efforts in Northwest Syria to address the vulnerability of persons with disabilities. In addition to providing direct services targeting persons with disabilities, 47,638 were reached directly with physical rehabilitation and prosthetics support. HIHFAD also conducted 13,671 inclusion awareness sessions in communities inside Syria and completed inclusion mainstreaming among the humanitarian actors and educational staff. Our response also reached out to 61,196 beneficiaries indirectly.

HIHFAD continue to scale up its support to people with disabilities through an innovative approach by uniquely delivering comprehensive support, including psychosocial support (PSS), physical therapy (PT), peer support, child reliance, speech therapy, distributing assistive devices (1,177 devices were distributed), case management and inclusive employment, and referrals to WASH, FSL, and health services.

HIHFAD expanded its case management activities to address the acute vulnerability of people with disabilities through a multipurpose protection assistance approach. Linking up with other existing life-saving interventions, the activity demonstrated high complementarity to serve urgent needs. It long-term supports people with disabilities and their families in Northwest Syria.

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As an expansion of the inclusive employment program, HIHFAD started an apprenticeship project to promote inclusive employment among other humanitarian agencies through a pilot project. HIHFAD recruited and trained survivors. Apprentices trained in protection-related topics and one primary skill set before conducting on-the-job training in Syria with supporting partners.

HIHFAD's child protection case management includes cash voucher assistance and emergency funds. It also provides recreational activities for children in child-friendly spaces, especially during emergencies. This has been provided since 2017.

To support children with speech difficulties, HIHFAD provides speech therapy services through qualified therapists, often complementing hearing aid installations. Training for humanitarian actors on inclusion, protection, GBV, and child protection further exemplifies our comprehensive approach to regional humanitarian assistance.

HIHFAD covered the costs of the training and salaries of the apprentices as part of a new community engagement approach that creates and builds the capacity of community protection networks through the network's inclusion components, enhanced self-confidence and increased social interactions with their other members of the communities harnessed by community awareness raising on inclusion and inclusion mainstreaming training among the humanitarian actors and network members.

HIHFAD continues to run the women's and girls' friendly space near Atmeh Hospital, providing specialised gender-based violence (GBV) case management.

The HIHFAD Protection Team considers attracting qualified staff a priority and one of its strengths. Recruitment of qualified staff and continuance capacity building are the bases of developing the response through scaling up the provided services and creating new activities.

Besides the qualified field staff (Case Workers, PSWs, Facilitators), HIHFAD is proud to have in-house trainers with general TOTs and TOTs in specific Child Protection and Psychosocial Support topics of Structured PSS (Child Resilience, Parenting without Violence, Problem Management).

Food Security and Livelihood:

HIHFAD food baskets ensure a healthy and nutritious diet in line with international standards, one of our core aims. Our efforts include setting up kitchens to provide cooked meals in emergencies and providing fresh meat and dates during Ramadan. The contents of the food baskets are selected following a consultation with a sample of the targeted beneficiaries and in response to needs assessments and considering the post-distribution monitoring results to respond to the comments from the beneficiaries.

These food baskets are also available for emergency distribution if needed. Ready-to-eat meals (RTEs) are available for people who suffer sudden displacement, where no kitchen is needed to prepare these meals, and they do not need to be cooked. HIHFAD supports local bakeries by providing flour and running costs. Daily bundles of bread are distributed across camps, free of charge; the beneficiaries are provided with fresh bread packets daily.

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HIHFAD livelihood projects attempt to reduce the burden and suffering of farmers by offering farmers sources like seeds, fertilisers, and pesticides as well as irrigation costs throughout vouchers modality to help farmers obtain high yields at the lowest costs that are also to provide training sessions on good agricultural practices to the farmers and related field entities.

Also, HIHFA is supporting the value chain of agriculture by supporting the chain from cultivating to the end of it, which is the marketing of the yield.

HIHFAD distributed 2,085,791 food items reaching 378,969 beneficiaries, 37,340 of whom are internally displaced.

WASH (Water, Sanitation and Hygiene), Shelter, and non-food support:

HIHFAD supports communities in obtaining clean water by restoring water networks, rehabilitating water pumping stations and equipping them with solar power systems where applicable, and rehabilitating and constructing sewage systems. 138,872 m³ of water was pumped as a result of our support. HIHFAD also supports local administrations in increasing their water management capacity through various training and workshops. Prefabricated latrines are provided to IDPs in camps and informal settlements.

HIHFAD provides hygiene awareness sessions that are offered through outreach campaigns to improve living conditions and environmental health; a total of 17,275 beneficiaries were reached. HIHFAD focus is preventing a wide range of waterborne diseases through solid waste management and waste treatment solutions. All WASH activities are designed in line with SPHERE standards and WASH cluster recommendations.

HIHFAD can provide an immediate coordinated response in emergencies, with two large, strategic warehouses that are focused solely on emergency response. These warehouses are a lifeline when emergencies hit. HIHFAD ensure that pre-positioned supplies are always kept available in anticipation of future needs. HIHFAD technical engineers design house rehabilitation projects and implement them in line with Shelter cluster recommendations and coordinate the distribution and replacement of damaged tents to IDPs.

HIHFAD provides basic shelter support to both host communities and camps, with a wide variety of NFI distributed to IDPs ranging from hygiene kits, dignity kits, agriculture tool kits, shelter rehabilitation kits, water filtration kits, winterisation kits, school kits, and fuel for heating through in kind and cash and vouchers modality. In addition, HIHFAD works on improving the shelter conditions in IDP sites by replacing old torn tents with dignified shelter units that provide privacy for IDPs, in addition to site improvements such as gravelling main roads, solar lighting for the roads, and rain drainage.

527,717 benefited from our Water Treatment and Chlorination program and 406,269 m³ of water was trucked to beneficiaries. Our Waste Management program did treat 16,928 m³ of sewage.

HIHFAD facilitated the transition of over 400 families from tents to dignified shelters, constructing more than 420 homes with individual WASH facilities to enhance privacy.

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Furthermore, HIHFAD worked on infrastructure developments in several camps by providing gravelled paths, lighting, and effective rainwater management. Finally, in response to the 2023 earthquake, HIHFAD rehabilitated over 900 houses in the Azmarin, Al Atareb, and Jandairs sub-districts, underscoring our commitment to supporting affected communities through comprehensive emergency and rehabilitation efforts.

Education:

A dedicated focus is given to support education. This support includes rehabilitating damaged schools, including classrooms (windows and doors), WASH facilities and ensuring adaptation to receive children with disabilities, in addition to repairing school furniture like (students' desks, cupboards, teachers' tables, and whiteboards).

Rehabilitation activities improve and increase safe access to schools and ensure children are receiving education in a safe and protected environment, as parents might not send their children to schools due to the inappropriate school conditions, equipping schools with furniture such as desks, educational materials, tools and all the resources needed to improve and increase education access and quality.

Furthermore, we provide school bags and stationery to support schools. Regarding logistics, we support schools with fuel for heating and running costs support, salaries for teachers, stationery, and cleaning materials. HIHFAD also provides remedial classes to children who couldn't attend and/or finalise the last semester properly due to displacement or lack of supported schools, in addition to psychosocial support (PSS) provision and interventions to students as well as caregivers. It's worth mentioning that HIHFAD's protection department is involved in PSS interventions in schools for students and caregivers.

Currently, HIHFAD is supporting two schools in Jarablus in Al Amal Centre, which provide shelter and other comprehensive services to 80 families. The families are either female-headed households or headed by disabled breadwinners. The primary school is receiving 194 students divided into 9 grades.

The school provides formal and non-formal education in addition to PSS and recreational activities. HIHFAD education field team is under direct supervision and support from the education officer based in Gaziantep, providing support, training and supervision to teachers and education personnel in the school. HIHFAD is supporting the school with running costs, including fuel for heating, in addition to teachers' incentives. The PSS facilitator is indicated to provide PSS and recreational activities for students, their caregivers and other families inside the compound.

The secondary school is well equipped, and HIHFAD is planning to start receiving students by the beginning of next academic year; the secondary school will also provide formal and non-formal education and PSS activities, where the school is prepared to provide medical education in two fields, the first is nursing and the second is a laboratory.

It's worth mentioning that medical education is dedicated to female students where the school will provide official certificates accredited by the Turkish Ministry of Education, so the students who will graduate from the health school can work in clinics and hospitals if they do not want to complete university education, or they can continue their education in Turkish universities after learning the Turkish language.

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Information Management (IM):

The HIHFAD IM team works on developing in-house software applications to support program implementation and showcase our data through up-to-date visual analysis, which emphasises our program's evidence-based decision-making process. Alongside ongoing development processes for existing software, the IM team has developed an integrated health information (HIS) system based on the integration of medical warehouse operations, outpatient operations, and admission operations. The new system provides an integrated mechanism that ensures ease of providing service to patients and documenting information, which facilitates the production of all reports related to the medical department.

Components of the new system:

1- Medical Warehouse Management:

- Define materials such as medicines, consumables, laboratory materials, surgical equipment, medical devices, and kits.
- Encoding items using barcode or QR code.
- Importing items into the warehouse using a barcode reader.
- Exporting items from warehouse to another.
- Receiving items and re-exporting them if necessary.
- Conducting all necessary searches to monitor the quantities and movements of items (available quantity of materials, Imported and exported invoices, movement of materials, aggregated and disaggregated inventory, consumption report, stock card, item tracking, expiration dates, minimum, maximum, and strategic levels).

2- Medical Facility Management:

- Registering the initial patient information at the receptionist. Determine whether the patient is new or already registered to specify the profile ID.
- Displaying patient information on the waiting screen.
- Entering patient to the clinic and recording necessary data (diagnosis, requests for tests or x-ray, nursing services, medication prescriptions, referral, admission etc.).
- If nursing services, tests, or x-rays are requested, the patient's name is automatically forwarded to the relevant department, and when done the results are automatically recorded for the doctor to review.
- If medication prescriptions are given, the patient's name is automatically sent to the pharmacy for dispensing the prescription using a barcode reader.
- Conducting all necessary searches to monitor patient movement, medications, and more.

3- Settings: Allowing the system manager to customise menus, manage users, and assign permissions. All user actions are logged by the system as events.

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Advocacy, Media & Communication:

Hand in Hand for Aid and Development actively engage with civil society organizations at the local, regional, and global levels on high-level advocacy platforms. We provide on-the-ground information to decision-makers, share insights gained from experience, and offer constructive perspectives in technical meetings. HiHFAD presence in coordination bodies evolves over time to align with changing contexts, policies, and techniques, all aimed at strengthening our strategic objectives, which are reviewed regularly and designed every two years.

We primarily influence policy formulation while sometimes lead it and regularly present in international conferences related to the Syrian conflict, including but not limited to the Brussels Conference to Support Syria every year.

This year HiHFAD Country Director took part in the facilitation and organising a Conference in Amman for all local and international institutions operating in Syria ahead of the Brussels conference.

We are a member of the World Humanitarian Action Forum WAHF and did contribute to consultations regarding Diaspora Solidarity and Reshaping International Aid: Amplifying the Role of Diaspora in Challenging Unjust Structures.

Key highlights of HiHFAD's work in advocacy:

- Actively participate in various platforms, including the Humanitarian Forum for the European Union to collaborate more effectively with stakeholders in the diaspora and the humanitarian ecosystem.
- A leading member of the Northwest Syria Non-Governmental Organizations Forum and have hosted and were at the chairing level (in 2023).
- A contributing and active member of the Regional Forum for Syrian International Non-Governmental Organizations (SIRF). Recently, Mr. Fadi Al Dairi, the Country Director, was elected as a representative of the Steering Strategic Group, which directly engages with UN regional counterparts and representatives of the NGO community to discuss the overall situation in Syria.

HiHFAD actively engaged in various coordination bodies, including:

- The Humanitarian Liaison Group (HLG) with the United Nations.
- The Diaspora Emergency Action and Coordination (DEMAC) platform.
- The Diaspora Humanitarian Exchange Group (DHEG).
- A member and chair of the Syrian Non-Governmental Organizations Alliance (SNA).
- Actively participate in advocacy, communication, and media coordination groups with UN entities like OCHA and WHO.
- Involved in the humanitarian sector cluster working groups in Turkey and Syria.
- The Syrian Charities and Syrian Associations Network in the United Kingdom (SCAN UK).
- The Network for Empowered Aid Response (NEAR).
- The Syrian Networks League (SNL).
- Arab Foundation Forum.

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We actively participate in media and advocacy conferences, forums, dialogues, side events, media support, and humanitarian content advocacy and engage with local and international media, including press and institutions, as needed according to our strategy and involvements.

HIHFAD maintains a well-defined communication strategy overseen by the Türkiye team, adhering to the media and communication policies and SOPs that outline safety protocols and procedural guidelines. The technical AMC team works collaboratively with other HIHFAD offices for public relations and fundraising campaigns, as well as partners, to enhance visibility through planned and executed communication strategies.

Our team also ensures compliance with both international and local content regulations to safeguard the privacy and dignity of individuals in any mass media engagement. HIHFAD places a strong emphasis on community awareness regarding accountability and the right to voice opinions by engaging with communities through social media livestream meetings, posters, and information desks before and after providing humanitarian services.

Moreover, HIHFAD prioritises the creation of safe, accessible, and effective channels for stakeholder engagement, considering the available means of communication within the communities.

Logistics and Procurement:

Procurement is the process of identifying and obtaining supplies, services, and work. It includes sourcing, purchasing and all related activities from identifying potential vendors through to delivery from supplier to the requestor or beneficiary. When conducted in collaboration with other stakeholders, including programs and finance, procurement is undertaken in the most cost-effective manner with maximum benefit to the beneficiary. HIHFAD apply different strategies and processes to ensure fair competition, transparency, and accountability in the procurement process; HIHFAD maintains high standards through capacity-building training and workshops. HIHFAD continued to be the only contracted distributor in North-West Syria for WHO supply chain items (drugs, consumables, Corona vaccination and other medical items); HIHFAD is responsible for facilitating all WHO items, storing them and then distributing them to over 170 facilities in North-West Syria on a monthly basis. HIHFAD is delivering comprehensive support inside Syria to serve urgent needs and long-term support with donations received from the UK / France / Türkiye.

In 2023, we introduced a new electronic Purchase Request (PR) system, further streamlining procurement and tracking processes.

Voluntary help and gifts in kind:

Volunteers form an integral part of our operation, where aid is collected from all over the UK and shipped from Birmingham. Collected aid includes knitted winter clothing and toys, and medical supplies. Our teams inside Syria then distribute assistance following a needs assessment and in coordination with other aid agencies.

External factors:

Funding, available aid and security are our most significant challenges, adding to it, the changes in donor behaviour.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

Risks arising from the indiscriminate targeting of humanitarian aid providers and the deliberate targeting of health facilities all contribute to the challenges we face on the ground. Contextual and political changes tend to impact our programs, including remote management and regulatory changes.

During 2023, we saw an increase in donor contributions to support recovery efforts following the devastating earthquake that hit Turkey and Syria.

Human Resources (HR):

HIHFAD prides itself on a “family feel” environment. It is essential that staff feel a sense of belonging, value and commitment. HIHFAD believes in improving the staff’s capacity by coaching them and giving them the chance to climb up the career ladder. HR understands the importance of consulting staff and listening to their suggestions on improving and evolving HIHFAD. HIHFAD HR team recruitment process is dedicated to gaining qualified individuals as employees. HR supports the development of HIHFAD as a whole by designing training and strategies to develop the skills of staff when needed.

In 2023, we started the year with 903 employees and by the end of 2023, we had 1,367 employees on our payroll where 1,292 of them were field staff.

Finance:

Our Finance Department provides support to all departments through a strong team of Finance specialists. They work in coordination with our partners and donors and ensure timely submission of accounts. Our accounts are audited in the UK annually, and we also run individual audits for each grant. The Finance Department supports the proposal development and annual budget. Their importance stems from them being the final checks to ensure compliance with donor regulations and policies.

Monitoring, Evaluation, Accountability and Learning (MEAL):

HIHFAD has seen significant advancements through strategic partnerships, notably with the ACTID organisation during 2022-2023. This collaboration has been a cornerstone in our efforts to enhance the humanitarian response in Northwest Syria, underpinning the MEAL team’s commitment to delivering accurate, reliable data and their continuous drive for improvement and positive impact. Through this partnership, the MEAL Department has achieved key milestones that have notably advanced HIHFAD’s technical and research capabilities, directly contributing to the enhancement of humanitarian conditions in the region. HIHFAD’s work has focused on collecting and analysing data to inform and elevate the quality of programs and services offered by various entities.

Significant data collection efforts include:

JMMI Data Collection: Conducting monthly interviews with key informants to gather price rates, supporting the design of cash-based and humanitarian aid programs.

HSOS Data Collection: Assessing population demographics and needs across multiple sectors, including shelter, WASH, food security, and health, to identify community priorities and inform targeted interventions.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

MSNA Data Collection: Evaluating comprehensive human needs at the family level across critical sectors to guide the humanitarian response. Following the devastating earthquakes in Northwest Syria and South Türkiye, additional studies were initiated:

ISMI Data Collection: Analysing community population censuses, displacement movements, and barriers to humanitarian access post-earthquake.

CAMP SWEEP Data Collection: Identifying and documenting camps established post-earthquake, focusing on those not registered with CCCM.

RNA ISMA Data Collection: Investigating post-earthquake displacement patterns, immediate needs, and the impact on infrastructure, to better understand barriers to aid delivery.

These efforts underscore our dedication to improving humanitarian responses through robust data collection and analysis, directly impacting the effectiveness of interventions in the region.

Our partners:

Our partnership with INGOs (International Non-Governmental Organisations) secure funds to deliver assistance in the field and strengthening each other's capacity. Partners vary from small NGOs to big INGOs and UN Agencies.

- International Partners: (Association for Aid and Relief – AAR Japan, Choose Love, GOAL Global, Human Aid UK, Malteser International, Médecins De Monde, Orientheifer, Save the Children, World Vision International, People In Need, Mercey USA, IRC, Hilton Foundation, ACTED)
- Local Partners: (Alsham Humanitarian Foundation, Physicians Across Continents, Relief Experts, Syria Relief and Development, UOSSM, Iyilik Derneği)
- Donors and Pooled Funds: Syria Cross-Border Humanitarian Fund, (SCHF) Grand Challenges Canada (GCC)
- UN Agencies and Red Cross / Red Crescent Movements: (International Organization for Migration (IOM), United Nations Children's Fund (UNICEF), United Nations Office for Project Services (UNOPS), World Health Organization (WHO), International Federation for Red Cross and Red Crescent Movement (IFRC), Turkish Red Crescent (TRC).

FINANCIAL REVIEW

During the reporting period, our total income was £33,732,997 (£22,442,249 in 2022), which includes Gifts in kind received from various countries and Donors. The figure also includes the total grant income from multiple partners. Total funds were £7.8m (£6.5m in 2022), although similar to last year, the majority of these funds are cash and inventory that are being held to deliver grant funded projects.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

Investment policy

Trustees chose to remain focused on delivering humanitarian assistance given the nature of our emergency response work, and therefore do not consider investments in the current strategy. The decision may be revised if we see a shift towards recovery.

Reserves policy

The Trustees have a policy of holding back £300,000 of unrestricted reserves to meet any unforeseen costs of relief required in an emergency. This is sufficient due to the budgeting procedures we have in place with grantmakers.

FUTURE PLANS

We are looking to pivot into community building, and expand into other countries like Yemen, Palestine, Egypt, and Sudan. Our fundraising efforts will also need to extend so we appeal to the Gulf States and also fundraise in USA and the EU. We remain focused on supporting Women and children, persons with disabilities and the provision of Trauma Healthcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hand In Hand For Aid and Development is a Charitable Incorporated Organisation, established by a Deed of Trust dated 19th January 2018. The Trust Deed is the Organisation's governing document.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The nature of the charity's work is such that substantial risks exist in operating inside Syria, especially in those areas controlled by government forces. The trustees are very mindful of the risks taken by those carrying out the work in these locations.

New projects undergo thorough security assessment and involve seeking advice from specialist agencies. We follow the principles of "Do No Harm" when delivering humanitarian assistance.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

TRUSTEES

The below Trustees were on the Board during the financial year:

- F Sahloul
- F Al-Dairi
- Dr O Gabbar
- N Al-Dairi
- N Dayaram

The charity's principal address is:

15 Auckland Road
Sparkbrook
Birmingham,
B11 1RH

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

An independent audit was carried out by Abacus Partners (Ldn) LLP, Chartered Certified Accountants & Registered Auditors. The Auditor's Report, and the financial statements that form the basis of the Auditor's Report, are enclosed in the subsequent pages.

The Trustees' Report for the year ended 31.12.23, was approved by the Board of Trustees on 29th October 2024, and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'F Al-Dairi', with a long horizontal stroke extending to the left.

F Al-Dairi

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the financial statements of Hand In Hand for Aid and Development (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including compliance with the Charity Act 2011, data protection, employment, and anti-money laundering legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting appropriate legal correspondence.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;
- by considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- tested income and expenditure to determine that the charity's activities were aligned with its objectives, as well as to detect any possible unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nur Ahmed Chowdhury FCCA
Senior Statutory Auditor

Abacus Partners (Ldn) LLP
Chartered Certified Accountants
Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL

29 October 2024

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOME AND EXPENDITURE					
INCOMING RESOURCES					
Donations, legacies and Grants	11	1,635,767	32,097,230	33,732,997	22,442,249
Total Income		1,635,767	32,097,230	33,732,997	22,442,249
RESOURCES EXPENDED					
Fundraising Costs	12	48,899	-	48,899	29,160
Charitable Activity Costs	13		31,056,645	31,056,645	19,915,779
Governance and Support Costs	14	1,340,601	-	1,340,601	1,704,008
Total Resources Expended		1,389,500	31,056,645	32,446,145	21,648,947
NET INCOME /DEFICIT FOR THE YEAR		246,267	1,040,585	1,286,852	(793,302)
Fund Movement	15	2,491	(2,491)	-	-
Funds as at 1 January 2023		766,760	5,734,279	6,501,039	5,707,737
Funds as at 31 December 2023	22	1,015,518	6,772,373	7,787,891	6,501,039

All the activities of the charity are from continuing operations.

The notes on pages 29 to 39 form part of these financial statements.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	£	Total 2023 £	Total 2022 £
FIXED ASSETS:				
Tangible Assets	17		-	-
Current Assets:				
Inventory		4,291,858	4,913,720	
Debtors & Prepayments	18	536,354	185,506	
Cash at Bank and in hand		3,072,921	1,986,022	
			7,901,133	7,085,248
Creditors:				
Amount falling due within one year	19	113,242	584,209	
Net Current Assets			7,787,891	6,501,039
Total Net Assets			7,787,891	6,501,039
Funds				
Unrestricted funds	22		1,015,518	766,760
Restricted Funds	22		6,772,373	5,734,279
Total Funds			7,787,891	6,501,039

The notes on pages 29 to 39 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 29 October 2024, and are signed on behalf of the board by:



(F Sahloul)



(F Al-Dairi)

HAND IN HAND FOR AID & DEVELOPMEN
(OPERATING AS HIHFAD)
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Cash Outflow from Operating Activities		
Operating Profit	1,286,852	793,302
Depreciation		
Operating Profit Before Working Capital Charges	1,286,852	793,302
(Increase)/Decrease in Debtors	(350,848)	67,649
(Increase)/Decrease in Inventory	621,862	(290,603)
Increase/(Decrease) in Creditors	(470,967)	166,487
Cash from Operations	(199,953)	(56,467)
Finance Cost Paid		
Net Cash Generated from Operations	1,086,899	736,835
Cash Outflow from Investment Activities		
Purchase of Tangible Fixed Assets	-	-
Fixed assets disposal		
Net Cash inflow/outflow from investment Activities		
Cash Outflow from Financing Activities		
Increase/(Decrease) of Long Term Loans	-	-
Net Increase/(decrease) in Cash and Cash Equivalent	1,086,899	736,835
Opening Cash and Cash Equivalents	1,986,022	1,249,187
Closing Cash and Cash Equivalents	3,072,921	1,986,022
Reconciliation:		
Cash at bank and in hand	3,072,921	1,986,022
	3,072,921	1,986,022

All cashflows are derived from continuing operations in the above two periods.
The entity has no debt, See Note 29.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The charity is a CIO (charitable incorporated organisation), and is governed by Charity law in England & Wales.

2. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

3. Going concern

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements, in confirming their assessment of going concern.

4. Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

Most of the charity's income is derived from grants from third parties. On some occasions money is spent on a project by the charity in advance of a receipt from the third party, or where an assurance is provided by the third party that restricted fund overspends will be covered. This is typically, but not exclusively, the case when the final receipt is received at the completion of the project. In these cases, incurring the agreed expenditure creates the entitlement to the income and income is therefore recognised at that point. Any such amounts which have not been received at the balance sheet date are accrued as income and the associated debtor included within debtors as accrued income.

5. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

6. Allocation and apportionment of costs

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

7. Support and Governance Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities in the fulfillment of the main restricted project delivery. Support costs include back-office costs, finance, personnel and storage costs which support the Trusts programmers and activities. Support costs also include charitable work conducted by HIHFAD which is aligned to its objectives, but not funded by grant donors.

Governance costs include expenditure classified as required in order for the charity to satisfy its regulatory and legal requirements.

8. Tangible fixed assets and depreciation

Fixed assets for the charity use are capitalized at cost. They are stated in the accounts at cost less depreciation. Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	100% on cost.
Furniture, Fixture and Equipment	20% on cost.
Computer equipment	25% on cost.

Fixed assets purchased specifically for direct use in a project are charged as expense against the funds of those projects, and are not capitalized. Some humanitarian projects require the purchase of medical instruments and assets, which are ultimately deemed to belong to the community in which the assets are delivered to.

9. Funds:

Unrestricted funds are available to the charity for general use, with their source being from public donations or other funders who do not impose a restriction on the use. Restricted funds can only be used in accordance with the terms of the activities specified by donors and grant-funders, at the time of the particular appeal.

The majority of funds held by HIHFAD fall into restricted funds. Some donors during the financial year supported multiple projects across water sanitation, healthcare, medical supplies and education. The presentation of restricted funds in the accounts (Note 15), is aggregated by donor.

10. Inventory

The majority of stock at the period end represents undistributed gifts in kind, with the rest being purchased goods for subsequent distribution to beneficiaries. The value of gifts in kind stock is based on the value given by the donor on their certificates. In some cases, where no value has been given, then the values are based on a reasonable estimate set by the Trustees, who have taken into consideration the cost of similar items on the open market in order to arrive at their estimate. This applies to all Food, Non-Food-Items and Medical stock.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

INCOME SUMMARY

11. DONATIONS, LEGACIES & GRANTS	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations	1,604,239		1,604,239	1,046,976
Gift aid	31,528		31,528	18,315
Grants		15,197,718	15,197,718	11,449,487
Gifts in Kind for charitable distribution		16,899,512	16,899,512	9,927,471
	<u>1,635,767</u>	<u>32,097,230</u>	<u>33,732,997</u>	<u>22,442,249</u>

EXPENDITURE SUMMARY

12. FUNDRAISING COST:	Unrestricted	Restricted	2023	2022
	£	£	£	£
Promotional literature & brochures	5,896		5,896	3,890
Platform fees and charges	43,003		43,003	25,270
	<u>48,899</u>	<u>-</u>	<u>48,899</u>	<u>29,160</u>

13. CHARITABLE ACTIVITIES COST:	Unrestricted	Restricted	2023	2022
	£	£	£	£
Project delivery		24,672,309	24,672,309	13,925,878
Field staff costs		4,467,889	4,467,889	4,250,126
Storage and transport		120,652	120,652	97,227
Printing, Postage and Stationery		10,166	10,166	13,329
Salaries		1,744,954	1,744,954	1,391,063
Professional fees		25,882	25,882	18,993
Subscriptions and memberships		14,793	14,793	2,237
Inventory write-downs		-	-	216,153
	<u>-</u>	<u>31,056,645</u>	<u>31,056,645</u>	<u>19,915,779</u>

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

14. GOVERNANCE AND SUPPORT COSTS:	Unrestricted	Restricted	2023	2022
	£	£	£	£
Support Costs:			-	
Other charitable projects	710,660		710,660	968,238
Field staff costs	39,911		39,911	55,313
Storage and transport	173,721		173,721	144,143
Travel	98,549		98,549	92,205
Telephone and Internet	11,530		11,530	6,367
Printing, Postage and Stationery	1,908		1,908	6,902
Salaries	225,617		225,617	324,417
	1,261,896	-	1,261,896	1,597,585
Governance Cost:				
Professional fees	29,733		29,733	43,122
Subscriptions and memberships	17,371		17,371	20,509
Salaries	19,619		19,619	29,042
Taxes outside of UK	11,982		11,982	13,750
	78,705	-	78,705	106,423
	1,340,601	-	1,340,601	1,704,008
Total Expenses	1,389,500	31,056,645	32,446,145	21,648,947

HAND IN HAND FOR AID & DEVELOPMENT

(OPERATING AS HIHFAD)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

15	RESTRICTED FUND MOVEMENT :	Opening	Incoming	Resources	Unrestricted	Closing
		Balance	Resources	Expended	Fund Used	Balance
		£	£	£	£	£
	World Care Foundation	0	414,580	367,706		46,874
	WFP GIK	0	15,366	11,836		3,530
	Human Aid	0	56,638	56,648	10	0
	AAR Japan GIK	720	176,870	110,654		66,936
	AAR (various)	0	329,231	329,214		17
	ACTED	0	68,224	68,224		0
	AFNS-HNW-002234	0	1,234,367	1,162,348		72,019
	AFNS-RA1-007732	0	319,757	263,131		56,626
	Be Aid	0	4,225	4,230	5	0
	Care-TR00115	0	100,017	100,599	582	0
	Care-TR0080	0	12,664	13,021	357	0
	Care-TR0090	0	11,106	11,106		0
	UNICEF- PD2023527	21,924	481,499	503,423		0
	UNICEF- HPD2023646	0	567,289	454,793		112,496
	UNICEF GIK	0	73,800	41,915		31,885
	Hilton-29048	308,635		308,635		0
	WHO VARIOUS	0	4,68,928	460,101		8,827
	DDD - WHPA	3,962	13,732	16,515		1,179
	HF16221	60,783		60,783		0
	HF16277	25,467		25,467		0
	IRC GIK	0	2,022,914	2,013,343		9,571
	IRC 548774	0	81,912	81,912		0
	IOM	0	4,586	4,586		0
	Iyilikder	0	7,330	6,395		935
	PIN-21954	9,758	35,396	45,656	502	0
	SAB.02-SYR-SH-001-22	62,071	25,000	87,071		0
	SCHF (various)	622,911	3,154,073	2,661,344		1,115,640
	Malteser GIK	1,352,624	1,565,045	2,112,234		805,435
	Orientheifer	70,472	201,001	253,146		18,327
	PAC GIK	0	14,138	14,134		4
	WHO Restricted Goods In Kind	3,112,669	11,498,401	12,811,499		1,799,571
	Choose Love	0	1,108,823	589,150		519,673
	Grand challenges Canada	0	132,369	8,931		123,438
	GIZ-83453785	0	427,501	10,490		417,011
	GOAL GIK	0	24,695	5,720		18,975
	GOAL	0	204,459	204,459		0
	GWBF	0	19,634	20,227	593	0
	HF18346	32,403		32,403		0
	WVI(Various)	0	1,286,040	1,154,909		131,131
	MALT(Various)	49,881	3,671,942	3,576,961		144,862
	Mercy USA GIK	0	1,387,184	244,926		1,142,258

15 continued

Mercy USA MU.01	0	86,875	87,317	442	0
Save the Children	0	484,274	424,007		60,267
Save the Children (GIK)	0	121,100	119,977		1,123
SV-SYR-23-00213p	0	142,461	73,715		68,746
UDER	0	41,784	41,784		0
	5,734,280	32,110,309	31,056,645	2,491 -	6,777,356

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

16 RESTRICTED FUND MOVEMENT BY ACTIVITY

The charity separates its activities into the 2 primary areas of humanitarian aid, and medical infrastructure. The restricted funds above are split into these categories as below:

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Medical & Infrastructure support	5,142,046	28,667,783	27,825,933	1,381	5,985,277
Humanitarian aid & Relief	592,234	3,429,447	3,230,712	1,110	792,079
	5,734,280	32,097,230	31,056,645	2491	6,777,356

17 TANGIBLE FIXED ASSETS:

	Motor vehicles £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost B/Fwd.	21,961	44,250	28,465	94,676
Additions				0
Disposals				0
	21,961	44,250	28,465	94,676
Depreciation:				
Charges B/Fwd.	21,961	44,250	28,465	94,676
Charge for the year				0
Dep Elim on Disposal				0
	21,961	44,250	28,465	94,676
Net Book Value				
31-Dec-22	0	0	0	0
31-Dec-21	0	0	0	0

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

18	DEBTORS & PREPAYMENTS:	2023	2022
		£	£
	Accrued Income	536,354	184,425
	Prepayments		
	Other debtors	-	1,081
		<u>536,354</u>	<u>185,506</u>
19	CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Accruals and deferred income	101,806	552,761
	Social security and other taxes	11,436	30,979
	Other creditors	-	469
		<u>113,242</u>	<u>584,209</u>
20	AUDITORS' REMUNERATION	2023	2022
		£	£
	Auditor's Remuneration for the audit of the charity's annual accounts	12,000	12,000
	Fees Payable to the charity's auditor for non-audit services	<u>8,000</u>	<u>8,000</u>

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

21 STAFF EMOLUMENTS:	2023	2022
	£	£
Total wages and salaries	6,478,445	5,915,539
Employer's NIC	16,556	22,996
Pension costs	2,990	3,064
	<u>6,497,991</u>	<u>5,941,599</u>

£6,285,205 of the above costs relate to staff employed in Turkey and Syria (2022: £5,713,590).

Avg No of employees: Administration	52	76
Avg No of employees: Field staff	1,074	988
Avg No of employees: Management	179	15
	<u>1,305</u>	<u>1,079</u>
Employees paid between £80,000 and £90,000 a year	<u>1</u>	<u>1</u>
Employees paid between £70,000 and £80,000 a year	<u>1</u>	<u>1</u>

Key management personnel were remunerated £385,344 during the year (2022: £486,827)

Two Trustees (Faddy Sahloul and Fadi Al-Dairi) were remunerated as they hold full-time management positions. Their total costs including social security, and pension contributions, were £186,879 (2022: £195,492).

There were no expenses reimbursed to Trustees. One close family member of a Trustee received £15,927 (2022 : £15,703), as an employee of the charity.

22. MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 January 2023	766,760	-	766,760	5,734,279	6,501,039
Current year	246,267		246,267	1,040,585	1,286,852
Current year transfer	2,491		2,491	(2,491)	-
As at 31 December 2023	<u>1,015,518</u>	-	1,015,518	6,772,373	7,787,891

At the year-end there were £1m (2022: £0.8m) unrestricted reserves left for future operation of the charity. This is currently in excess of the charity's minimum requirements, as per its reserve policies.

23. TAXATION

As a registered charity, the entity is exempt from Taxation.

24. EVENTS AFTER THE REPORTING PERIOD

There were no adjusting or non-adjusting events to report after the year-end.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

25. RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES

There were no related party transactions to report during the year.

26. CONTINGENT ASSETS AND LIABILITIES

There were no contingent assets or liabilities in the year.

27. ANALYSIS OF NET ASSETS BETWEEN FUNDS :

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	0		-
Current assets	728,943	7,159,111	7,901,133
Current liabilities	-	(113,242)	(113,242)
Total Net assets	728,943	7,045,869	7,787,891

28. LEASE COMMITMENTS:

As at 31 December 2023 the charity had annual commitments on a commercial lease on a storage facility. The future minimum non-cancellable operating leases are as follows:

	2023 £
Under one year	19,500
Between 2-3 years	39,000
Between 4-5years (cancellable)	<u>39,000</u>

29. ANALYSIS OF CHANGES IN NET DEBT

	At start of year £	Cash flows £	Acq/disp of subsidiaries £	New finance leases £	Fair value movements £	Forex movements £	Other non- cash changes £	At end of year £
Cash	1,986,022	1,086,899	-	-	-	-	-	3,072,921
Overdrafts	-	-	-	-	-	-	-	-
Total cash	1,986,022	1,086,899						3,072,921
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
Total borrowings								
TOTAL	1,986,022	1,086,899						3,072,921

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

30. FOREIGN EXCHANGE

Transactions in foreign currencies are recorded at the exchange rate prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currencies are reported at exchange rates at the balance sheet date.

31. POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions paid into the scheme are charged to the statement of financial activities as they occur.

32. USE OF VOLUNTEERS

The charity benefited from use of volunteers in the UK, during the year. The main function of volunteers was the collection and transport of clothing and food supplies for distribution abroad.

HAND IN HAND FOR AID AND DEVELOPMENT

England & Wales - Charity number 1176805

Accounts

REGISTERED CHARITY NUMBER: 1176805

HAND IN HAND FOR AID AND DEVELOPMENT

(OPERATING AS HIHFAD)



REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Abacus Partners (Ldn) LLP
Chartered Accountants and Statutory Auditors
Unit A, Abbots Wharf
93 Stainsby Road
London
E14 6JL

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for the year ended 31 December 2022

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TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity year ending 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims:

The guiding pillars of our charity remain steadfast, with a heartfelt commitment to alleviating financial struggles, particularly among women, children, and persons with disabilities. Through the provision of vital necessities such as food, shelter, water, hygiene, and more, we aim to uplift and support those in need.

Furthermore, our efforts extend towards improving health and wellness, as well as promoting education, vocational training, and empowering communities. As we work hand in hand with the resilient people of Syria, both within its borders and beyond, our dedication to these objectives only grows stronger. The guiding pillars of our charity remain steadfast, with a heartfelt commitment to alleviating financial struggles, particularly among women, children, and persons with disabilities.

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Significant activities:

During the timeframe covered by these financial statements, the charitable organisation dedicated its efforts towards the following crucial initiatives:

- Offering invaluable aid to other initiatives, with a strong emphasis on providing vital medical services.
- Delivering essential medical services to those in need.
- Assisting farmers with irrigation systems and necessary tools to enhance their livelihoods.
- Revitalizing water and sewage networks to ensure access to clean and safe water.
- Nurturing children's minds through the operation and support of educational institutions.
- Empowering communities through livelihood projects, with a special focus on individuals with disabilities and female household heads.
- Extending a helping hand in times of crisis by distributing emergency aid such as food, winter kits, essential supplies, and medical resources.

Public benefit:

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind:

The Board of Trustees is grateful for support from our volunteers, who are strategically positioned in Birmingham and dedicate their time and energy to support our activities and fundraise on our behalf. We are able to advocate, collect aid and ship from Birmingham to where assistance is needed.

The Board of Trustees are also grateful to our private donors who sustain our emergency response and give us flexibility in the field. Updates to Shipping regulations and customs clearance led to fewer shipments of medical supplies, food supplies, and non-food items. We had to be selective with what we could collect and ship.

Our volunteers in France, continue to send nutrients and medical supplies.

HIHFAD field team distribute aid to beneficiaries as part of our regular programming or in response to emergency alongside aid distributed through our health facilities. Aid is also distributed on behalf of other British, European & Turkish humanitarian agencies through our field team.

Safety & Security

2022 remains calm with a small number of ground and aerial attacks with minimum impact on our operations but not resulting in mass civilian movement.

It is worth noting that the war has severely impacted the infrastructure, and roads and commutes are becoming more challenging.

HIHFAD Safety and Security Department provides all HIHFAD Staff with orientation and training on managing their safety in the field and the beneficiary's safety, stressing the importance of safety first through safety and security policy and security plans, mitigation measures and other procedures.

In light of the changes in the work environments, HIHFAD had to relocate some of its facilities and operations areas from the Southern Idlib Governorate and Northern Hama countryside.

HIHFAD always monitors the security development and staff's movement through the warning system in our facilities and tries to provide services to the IDPs through their movements and keep the staff safe and secure.

Furthermore, HIHFAD works closely with all external departments, partners, programmes civilians and legal authorities to ensure that all involved have a clear picture before implementing projects.

Our staff are always keen to develop; we will continue our efforts to provide our staff and beneficiaries with the safest environment possible in 2022, despite the circumstances and the new threats and risks.

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Charitable activities

To all our donors, volunteers, and supporters, past and present:

This report reflects on our activities in 2022, a year that saw a reduction in the number of reported COVID-19 cases and activities going back to some sort of normality. Following changes to our program methodology in 2021, we moved slowly towards normal programs but still took precautions.

COVID-19 impacted our private donations and goods in-kind collected from the UK and EU but was compensated by more Institutional donations to combat the virus and support affected communities, who rely on daily work and humanitarian assistance in the absence of social security.

12 years of conflict is straining communities and aid agencies; with no sight of a peaceful resolution, aid agencies continue to provide emergency assistance and are unable to move into early recovery. Emergency response and assistance remain crucial to our intervention, complemented by our livelihood projects to sustain communities and empower the most vulnerable.

Vision

HIHFAD envisages a stable, secure and just Syria with a healthy and thriving socioeconomic system. We envision a dignified Syrian society.

Mission

HIHFAD's goal is to empower every Syrian in need by strengthening resilience, distributing humanitarian aid, reconstructing vital infrastructure and implementing sustainable livelihood programmes directly inside Syria.

Values

HIHFAD aspires to achieve the highest of standards within humanitarian values. At the heart of our work ethic lies an untiring commitment to transparency, accountability and integrity. These are the foundations of our individual and collective actions.

Achievements:

Our programs continue to focus on supporting the resilience of communities affected by the conflict. Emergency Response remains a crucial part of our intervention. Coordination and collaboration with other aid agencies make our programs more responsive to beneficiaries. Our programs and activities are run from our Gaziantep office, facilitating all cross-border activities and reporting back to the Board of Trustees in the UK. Current programs focus on:

- Health & Nutrition.
- Agriculture and Irrigation.
- FSL (Food Security & Livelihood).
- WASH (Water, Sanitation & Hygiene).
- Protection and support to persons with disabilities.
- Education and Community Empowerment.
- Shelter & Shelter rehabilitation.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

Our Programs are supported by our:

- MEAL Department (Monitoring, Evaluation, Accountability & Learning).
- Finance department.
- Logistics & Procurement department.
- Safety & Security department.
- Human Resources department.
- Compliance department.
- Grants and Fundraising department.
- Media & Documentation department.
- Information Management Department

Healthcare and Nutrition:

HIHFAD runs a network of healthcare facilities providing a wide range of services, including reproductive health, trauma care, physiotherapy, medical education, prosthetics, management of non-communicable diseases, immunisation Services, intensive care, and dialysis services.

HIHFAD has established durable healthcare programs and developed its capacity to manage hospitals and specialised units. Currently, HIHFAD fully supports over ten primary, secondary, and tertiary healthcare facilities. All HIHFAD health facilities are recognized by the UN as humanitarian deconflicted locations.

Our Health Program is well-known for its strong contribution to Northwest Syria. HIHFAD runs a network of health facilities providing: Primary Healthcare: health centers, mobile clinics, mobile teams Secondary Healthcare: hospitals Tertiary Healthcare: intensive care units (ICUs), dialysis units.

HIHFAD has been running a holistic nutrition program targeting young children under five years of age. HIHFAD address the nutritional gaps through preventative and curative practices focusing on both indigenous and internally displaced communities living in unstable conditions with limited income. HIHFAD nutrition program also targets pregnant and lactating women.

HIHFAD has been running a holistic nutrition program targeting young children under the age of five, in addition to pregnant and lactating women with malnutrition disorders.

- Outpatient Consultations: In 2022, HIHFAD conducted an impressive 425,116 outpatient consultations, ensuring that individuals in need had access to medical care and advice.
- Patient Admissions: We admitted 30,285 patients, ensuring they received the necessary inpatient care and treatment.
- Minor and Major Surgery: A total of 20,244 minor and major surgical procedures were performed by HIHFAD, providing critical medical interventions to those requiring surgical care.
- Deliveries: HIHFAD facilitated 8,867 deliveries, contributing to safe childbirth and maternal health in the region.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

- Total Number of Reached Families: HIHFAD's outreach efforts extended to 702,881 families, offering support and services to a wide cross-section of the population.
- Total Number of Reached People: In 2022, HIHFAD reached a total of 140,759 individuals, ensuring that a significant portion of the community received the care they needed.
- Total Number of Services Provided: HIHFAD provided a remarkable 1,738,162 services, catering to various medical needs and requirements.
- Total Number of Assistive Devices Provided: A total of 1,532 assistive devices were distributed by HIHFAD, aiding individuals with mobility and accessibility challenges.
- Severe Acute Malnutrition: in 1,846 individuals addressed, working to combat this critical health issue.
- Medium Acute Malnutrition: Additionally, HIHFAD provided support to 2,386 individuals with medium acute malnutrition, preventing further health deterioration.
- Total Beneficiaries: HIHFAD's nutrition programs reached a substantial 187,214 beneficiaries, contributing to improved health and well-being within the community.
- PLW MAMA: HIHFAD extended its services to 4,030 pregnant and lactating women (PLW MAMA), focusing on their unique nutritional needs and ensuring healthy pregnancies and infant care.
- These statistics represent HIHFAD's commitment to making a positive impact in the health and nutrition sectors, reaching a significant number of individuals and families in need during the year 2022.

Protection:

HIHFAD is leading humanitarian efforts in Northwest Syria to address the vulnerability of persons with disabilities. Besides providing direct services targeting persons with disabilities, such as physical rehabilitation and prosthetics support, HIHFAD conducted a series of inclusion awareness sessions in communities inside Syria and completed inclusion mainstreaming among the humanitarian actors and educational staff.

Since 2016, HIHFAD has scaled up its support to people with disabilities through an innovative approach by uniquely delivering comprehensive support, including psychosocial support (PSS), physical therapy (PT), peer support, child reliance, speech therapy, distributing assistive devices, case management and inclusive employment, and referrals to WASH, FSL, health etc. services.

HIHFAD expanded its case management activities that address the acute vulnerability of people with disabilities through a multipurpose protection assistance approach. Linking up with other existing life-saving interventions, the activity demonstrated high complementarity to serve urgent needs. Long-term supports people with disabilities and their families in Northwest Syria.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

As an expansion of the inclusive employment program, HIHFAD started an apprenticeship project to promote inclusive employment among other humanitarian agencies through a pilot project. HIHFAD recruited and trained survivors. Apprentices trained in protection- related topics and one primary skill set before conducting on-the-job training in Syria with supporting partners.

HIHFAD covered the costs of the training and salaries of the apprentices. In 2020, HIHFAD followed a new community engagement approach by creating and building the capacity of community protection networks through the network's inclusion components, enhanced self-confidence and increased social interactions with their other members of the communities harnessed by community awareness raising on inclusion and inclusion mainstreaming training among the humanitarian actors and network members.

The protection networks were also the main coordination body to conduct risk education and coordinate explosive hazardous marking. HIHFAD continues to run the women and girls' friendly space near Atme Hospital, providing specialised gender-based violence (GBV) case management. HIHFAD has been delivering Child Protection support in Syria since 2017.

HIHFAD Protection Team considers attracting qualified staff as a priority and one of its strengths, as the recruitment of the qualified staff with providing continuance capacity building is the base of developing the response through scaling up the provided services and creating new activities.

Besides the qualified field staff (Case Workers, PSWs, Facilitators), HIHFAD is proud to have in-house trainers with general TOTs and TOTs in specific Child Protection and Psychosocial Support topics of Structured PSS (Child Resilience, Parenting without Violence, Problem Management Plus/PM+).

HIHFAD delivers Recreational activities for children and their caregivers using the available manuals from Save the Children, IRC, UNICEF, and World Vision, depending on the needs of each targeted age group, especially in emergency situations such as during the earthquake emergency response; in order to enhance children with speech difficulties access to education and other services, HIHFAD insist to provide speech therapy service by its rehabilitation teams and rehabilitation centers by qualified speech therapists who are working under a continues supervision by an expert, the speech therapy in many cases is provided as a complementary service after the installation of hearing aids. HIHFAD conducted a series of training to humanitarian actors in coordination clusters, included inclusion, PSEA, PSEA Focal point, and Child Protection.

- Total No of Direct Beneficiaries: 38.132
- Total No of Indirect Beneficiaries: 60.948
- Provided support sessions: 10.076
- Distributed Items: 783

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Food Security and Livelihood:

HIHFAD food baskets ensure a healthy and nutritious diet in line with international standards, one of our core aims. Our efforts include setting up kitchens to provide cooked meals in emergencies and providing fresh meat and dates during Ramadan. The contents of the food baskets are selected following a consultation with a sample of the targeted beneficiaries and in response to needs assessments and considering the post-distribution monitoring results to respond to the comments from the beneficiaries.

These food baskets are also available for emergency distribution if needed. Ready-to-eat meals (RTEs) are available for people who suffer sudden displacement, where no kitchen is needed to prepare these meals, and they do not need to be cooked. HIHFAD supports local bakeries by providing flour and running costs. Daily bundles of bread are distributed across camps, free of charge; the beneficiaries are provided with fresh bread packets daily.

HIHFAD livelihood projects attempt to reduce the burden and suffering of farmers by offering farmers sources like seeds, fertilisers, and pesticides as well as irrigation costs throughout vouchers modality to help farmers obtain high yields at the lowest costs that are also to provide training sessions on good agricultural practices to the farmers and related field entities.

Also, HIHFA is supporting the value chain of agriculture by supporting the chain from cultivating to the end of it, which is the marketing of the yield.

- Total Number of Beneficiaries: We directly assisted and positively impacted the lives of 253,423 individuals, ensuring their food security and livelihoods.
- Total Number of Families: Our support extended to 52,332 families, fostering economic stability and sustainability within these households.
- Distributed Items: We distributed a total of 1,378,179 essential items, providing critical resources to those in need.

These statistics underscore our commitment to enhancing food security and livelihoods in the regions we serve and emphasize the substantial impact of our work in 2022.

WASH (Water, Sanitation and Hygiene), Shelter and Non-Food Items (NFIs):

HIHFAD supports communities in obtaining clean water by restoring water networks, rehabilitating water pumping stations and equipping them with solar power systems where applicable, and rehabilitating and constructing sewage systems. HIHFAD also supports local administrations in increasing their water management capacity through various training and workshops. Prefabricated latrines are provided to IDPs in camps and informal settlements.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

HIHFAD provides hygiene awareness sessions that are offered through outreach campaigns to improve living conditions and environmental health. HIHFAD focus is preventing a wide range of waterborne diseases through solid waste management and waste treatment solutions. All WASH activities are designed in line with SPHERE standards and WASH cluster recommendations.

HIHFAD can provide an immediate coordinated response in emergencies, with two large, strategic warehouses that are focused solely on emergency response. These warehouses are a lifeline when emergencies hit. HIHFAD ensure that pre-positioned supplies are always kept available in anticipation of future needs. HIHFAD technical engineers design house rehabilitation projects and implement them in line with Shelter cluster recommendations and coordinate the distribution and replacement of damaged tents to IDPs.

HIHFAD provides basic shelter support to both host communities and camps, with a wide variety of NFI distributed to IDPs ranging from hygiene kits, dignity kits, agriculture tool kits, shelter rehabilitation kits, water filtration kits, winterisation kits, school kits, and fuel for heating through in kind and cash and vouchers modality. In addition, HIHFAD works on improving the shelter conditions in IDP sites by replacing old torn tents with dignified shelter units that provide privacy for IDPs, in addition to site improvements such as gravelling main roads, solar lighting for the roads, and rain drainage.

HIHFAD made significant contributions to improving living conditions and hygiene in the communities we serve:

- Water Treatment and Chlorination Beneficiaries: We ensured safe and clean water for 396,500 beneficiaries through water treatment and chlorination efforts.
- Water Trucking (m³): A total of 318,231 cubic meters of water were delivered to meet essential needs.
- Waste Management (m³): We managed 16,384 cubic meters of waste, contributing to a cleaner and healthier environment.
- Hygiene Promotion Beneficiaries: We provided critical hygiene education and support to 35,741 individuals, promoting better health practices.
- Water Station Operating: We operated and maintained water stations, benefiting 81,028 people by providing access to clean and safe water.
- Water Tanks Distribution and Installation: We distributed and installed 157 water tanks, ensuring reliable access to water for those in need.
- Distributed NFI Kits: We provided 2,450 Non-Food Item (NFI) kits, addressing essential household needs.
- Distributed Hygiene Kits: A total of 17,400 hygiene kits were distributed to improve personal hygiene and sanitation practices.
- These efforts collectively reached and positively impacted a significant population: Total Number of Reached People: We directly improved the lives of 872,531 individuals, enhancing their access to clean water, sanitation facilities, and hygiene resources.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

Education:

A dedicated focus is given to support education. This support includes rehabilitating damaged schools, including classrooms (windows and doors), WASH facilities and ensuring adaptation to receive children with disabilities, in addition to repairing school furniture like (students' desks, cupboards, teachers' tables, and whiteboards).

Rehabilitation activities improve and increase safe access to schools and ensure children are receiving education in a safe and protected environment, as parents might not send their children to schools due to the inappropriate school conditions, equipping schools with furniture such as desks, educational materials, tools and all the resources needed to improve and increase education access and quality.

Furthermore, we provide school bags and stationery to support schools. Regarding logistics, we support schools with fuel for heating and running costs support, salaries for teachers, stationery, and cleaning materials. HIHFAD also provides remedial classes to children who couldn't attend and/or finalise the last semester properly due to displacement or lack of supported schools, in addition to psychosocial support (PSS) provision and interventions to students as well as caregivers. It's worth mentioning that HIHFAD's protection department is involved in PSS interventions in schools for students and caregivers.

Currently, HIHFAD is supporting two schools in Jarablus in Al Amal Centre, which provide shelter and other comprehensive services to 80 families. The families are either female-headed households or headed by disabled breadwinners. The primary school is receiving 194 students divided into 9 grades.

The school provides formal and non-formal education in addition to PSS and recreational activities. HIHFAD education field team is under direct supervision and support from the education officer based in Gaziantep, providing support, training and supervision to teachers and education personnel in the school. HIHFAD is supporting the school with running costs, including fuel for heating, in addition to teachers' incentives. The PSS facilitator is indicated to provide PSS and recreational activities for students, their caregivers and other families inside the compound.

The secondary school is well equipped, and HIHFAD is planning to start receiving students by the beginning of next academic year; the secondary school will also provide formal and non-formal education and PSS activities, where the school is prepared to provide medical education in two fields, the first is nursing and the second is a laboratory. It's worth mentioning that medical education is dedicated to female students where the school will provide official certificates accredited by the Turkish Ministry of Education, so the students who will graduate from the health school can work in clinics and hospitals if they do not want to complete university education, or they can continue their education in Turkish universities after learning the Turkish language.

Information Management (IM):

The HIHFAD IM team works on developing in-house software applications to support program implementation and showcase our data through up-to-date visual analysis, which emphasizes our program's evidence-based decision-making process. Alongside ongoing development processes for existing software, the IM team has developed an integrated health information (HIS) system based on the integration of medical warehouse operations, outpatient operations, and admission operations.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

The new system provides an integrated mechanism that ensures ease of providing service to patients and documenting information, which facilitates the production of all reports related to the medical department. The following video shows the mechanism of work in the primary health care centre.

Components of the new system:

1- Medical Warehouse Management:

- Define materials such as medicines, consumables, laboratory materials, surgical equipment, medical devices, and kits.
- Encoding items using barcode or QR code.
- Importing items into the warehouse using a barcode reader.
- Exporting items from warehouse to another.
- Receiving items and re-exporting them if necessary.
- Conducting all necessary searches to monitor the quantities and movements of items (available quantity of materials, Imported and exported invoices, movement of materials, aggregated and disaggregated inventory, consumption report, stock card, item tracking, expiration dates, minimum, maximum, and strategic levels).

2- Medical Facility Management:

- Registering the initial patient information at the receptionist. Determine whether the patient is new or already registered to specify the profile ID.
- Displaying patient information on the waiting screen.
- Entering patient to the clinic and recording necessary data (diagnosis, requests for tests or x-ray, nursing services, medication prescriptions, referral, admission etc.).
- If nursing services, tests, or x-rays are requested, the patient's name is automatically forwarded to the relevant department, and when done the results are automatically recorded for the doctor to review.
- If medication prescriptions are given, the patient's name is automatically sent to the pharmacy for dispensing the prescription using a barcode reader.
- Conducting all necessary searches to monitor patient movement, medications, and more.

Advocacy, Media & Communication:

Hand in Hand for Aid and Development actively engage with civil society organizations at the local, regional, and global levels on high-level advocacy platforms. We provide on-the-ground information to decision-makers, share insights gained from experience, and offer constructive perspectives in technical meetings. HHFAD presence in coordination bodies evolves over time to align with changing contexts, policies, and technics, all aimed at strengthening our strategic objectives, which are reviewed regularly and designed every two years.

We primarily influence policy formulation while sometimes leading it and regularly presenting in international conferences related to the Syrian conflict, including but not limited to the Brussels Conference to Support Syria every year.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

This year HIHFAD's Country Director took part in organizing consultations ahead of the Brussels Conference. This was organized on behalf of the whole NGO Community operational all over Syria and neighboring countries. managed the organisation of the advisory workshop in Amman for all local and international institutions operating in Syria ahead of the conference, we are now contributing directly to the World Humanitarian Action Forum WHAF consolation sessions on Diaspora Solidarity and Reshaping International Aid: Amplifying the Role of Diaspora in Challenging Unjust Structures.

- Actively participate in various platforms, including the Humanitarian Forum for the European Union to collaborate more effectively with stakeholders in the diaspora and the humanitarian ecosystem.
- A leading member of the Northwest Syria Non-Governmental Organizations Forum and have hosted and were at the chairing level until recently.
- A contributing and active member of the Regional Forum for Syrian International Non-Governmental Organizations (SIRF). Recently, Mr. Fadi Al Dairi, the Country Director, was elected as a representative of the Steering Strategic Group, which directly engages with UN regional counterparts and representatives of the NGO community to discuss the overall situation in Syria.

HIHFAD actively engaged in various coordination bodies, including:

- The Humanitarian Liaison Group (HLG) with the United Nations.
- The Diaspora Emergency Action and Coordination (DEMAC) platform.
- The Diaspora Humanitarian Exchange Group (DHEG).
- Syrian NGO Alliance (SNA).
- NWS NGO Forum.
- Actively participate in advocacy, communication, and media coordination groups with UN entities like OCHA and WHO.
- Involved in the humanitarian sector cluster working groups in Turkey and Syria.
- The Syrian Charities and Syrian Associations Network in the United Kingdom (SCAN UK).
- The Network for Empowered Aid Response (NEAR).
- The Syrian Networks League (SNL).
- Actively participates in media and advocacy conferences, forums, dialogues, side events, media support, and humanitarian content advocacy and engage with local and international media, including press and institutions, as needed according to our strategy and involvement.

HIHFAD maintains a well-defined communication strategy overseen by the Türkiye team, adhering to the media and communication policies and SOPs that outline safety protocols and procedural guidelines. The technical AMC team works collaboratively with other HIHFAD offices for public relations and fundraising campaigns, as well as partners, to enhance visibility through planned and executed communication strategies.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

Our team also ensures compliance with both international and local content regulations to safeguard the privacy and dignity of individuals in any mass media engagement. HIHFAD places a strong emphasis on community awareness regarding accountability and the right to voice opinions by engaging with communities through social media livestream meetings, posters, and information desks before and after providing humanitarian services.

Moreover, HIHFAD prioritises the creation of safe, accessible, and effective channels for stakeholder engagement, considering the available means of communication within the communities.

Logistics and Procurement:

Procurement is the process of identifying and obtaining supplies, services, and work. It includes sourcing, purchasing and all related activities from identifying potential vendors through to delivery from supplier to the requestor or beneficiary. When conducted in collaboration with other stakeholders, including programs and finance, procurement is undertaken in the most cost-effective manner with maximum benefit to the beneficiary.

HIHFAD apply different strategies and processes to ensure fair competition, transparency, and accountability in the procurement process; HIHFAD maintains high standards through capacity-building training and workshops.

HIHFAD continued to be the only contracted distributor in North-West Syria for WHO supply chain items (drugs, consumables, Corona vaccination and other medical items); HIHFAD is responsible for facilitating all WHO items, storing them and then distributing them to over 170 facilities in North-West Syria on a monthly basis. HIHFAD is delivering comprehensive support inside Syria to serve urgent needs and long-term support. Therefore, we receive donations from the UK / France / Türkiye and forward them to Syria; the number of shipments during 2022 was around 131 shipments.

We teamed up with other aid agencies for unified advocacy messages on Syria. This is done through the Syrian NGO Alliance & NGO Forum, which we are founding member of both.

We were actively present in many conferences to speak about the suffering and needs of civilians caught in the conflict.

Voluntary help and gifts in kind:

Volunteers form an integral part of our operation, where aid is collected from all over the UK and shipped from Birmingham. Collected aid includes knitted winter clothing and toys, and medical supplies. Our teams inside Syria then distribute assistance following a needs assessment and in coordination with other aid agencies.

External factors:

Funding, available aid and security are our most significant challenges, adding to its changes in donor behaviour. Risks arising from the indiscriminate targeting of humanitarian aid providers and the deliberate targeting of health facilities all contribute to the challenges we face on the ground.

Contextual and political Changes tend to impact our programs, including remote management and regulatory changes.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

Human Resources (HR):

HIHFAD prides itself on a “family feel” environment. It is essential that staff feel a sense of belonging, value and commitment. HIHFAD believes in improving the staff’s capacity by coaching them and giving them the chance to climb up the career ladder. HR understands the importance of consulting staff and listening to their suggestions on improving and evolving HIHFAD. HIHFAD HR team recruitment process is dedicated to gaining qualified individuals as employees. HR supports the development of HIHFAD as a whole by designing training and strategies to develop the skills of staff when needed.

Finance:

Our Finance Department provides support to all departments through a strong team of Finance specialists. They work in coordination with our partners and donors and ensure timely submission of accounts. Our accounts are audited in the UK annually, and we also run individual audits for each grant. Over 38 projects from 15 donors and 10 campaigns from private donors were managed during 2022. The Finance Department supports the proposal development and annual budget. Their importance stems from them being the final checks to ensure compliance with donor regulations and policies. HIHFAD Finance team includes 16 member, 10 employees based in Turkey, and 6 employees based in Syria.

Monitoring, Evaluation, Accountability and Learning (MEAL):

HIHFAD has acquired a highly respected reputation for data and credibility. Throughout every project, beneficiaries are involved in needs assessment and providing their feedback to improve our performance. HIHFAD ensures the beneficiaries are informed of our accountability responsibilities. HIHFAD regularly conducts evidence-collection and its publication, which are shared at the local and global levels.

The MEAL team has been trained in protection-sensitive interview skills and approaches to preserve the beneficiaries’ dignity. To further ensure this, gender and age-appropriate survey tools and methods have been developed. The team is gender-balanced, guaranteeing access to both male and female beneficiaries. HIHFAD is committed to applying learning sessions throughout the project implementation and robust accountability system.

Our partners:

Our partnership with INGOs (International Non-Governmental Organisations) secure funds to deliver assistance in the field and strengthening each other's capacity. Partners vary from small NGOs to big INGOs and UN Agencies.

- International Partners: (Association for Aid and Relief – AAR Japan, Choose Love, GOAL Global, The HALO Trust, Human Aid UK, Malteser International, Médecins De Monde Orienthelfer, Save the Children, World Vision International)

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

- Local Partners: (Alsham Humanitarian Foundation, Physicians Across Continents, Relief Experts, Syria Relief and Development, UOSSM, Iyilik Derneği)
- Donors and Pooled Funds: Syria Cross-Border Humanitarian Fund, (SCHF) Grand Challenges Canada (GCC)
- UN Agencies and Red Cross / Red Crescent Movements: (International Organization for Migration (IOM), United Nations Children's Fund (UNICEF), United Nations Office for Project Services (UNOPS), World Health Organization (WHO), International Federation for Red Cross and Red Crescent Movement (IFRC), Turkish Red Crescent (TRC).

FINANCIAL REVIEW

During the reporting period, our total income was £22,442,249 (£19,545,764 in 2021), which includes Gifts in kind received from various countries and Donors. The figure also includes the total grant income from multiple partners. The total available funds of the organisation have increased year-on year, although the proportion of unrestricted funds to restricted funds has decreased. The majority of the funds held by the charity remain restricted to ongoing projects.

Investment policy

Trustees chose to remain focused on delivering humanitarian assistance given the nature of our emergency response. The decision may be revised in future, but at present our focus is on project delivery.

Reserves policy

Good budgeting practice means that there is rarely a need to use unrestricted reserves to support grant-funded projects, but the Trustees have a policy of holding back £300,000 of unrestricted reserves to meet any unforeseen costs of relief required in an emergency. Current free reserves are £0.77m. The Trustees are exploring ways to increase this so that the support functions of the charity can be maintained longer in exceptional circumstances.

FUTURE PLANS

Move into building communities and expand into other countries like Yemen and Ukraine. We remain focused on supporting Women and children, persons with disabilities and the provision of Trauma Healthcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hand In Hand For Aid and Development is a Charitable Incorporated Organisation, established by a Deed of Trust dated 19th January 2018. The Trust Deed is the Organisation's governing document.

**TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The nature of the charity's work is such that substantial risks exist in operating inside Syria, especially in those areas controlled by government forces. The trustees are very mindful of the risks taken by those carrying out the work in these locations.

New projects undergo thorough security assessment and involve seeking advice from specialists agencies. We follow the principles of "Do No Harm" when delivering humanitarian assistance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity 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.
- Prepare the financial statements on a 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 which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

TRUSTEES' REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES

The below Trustees were on the Board during the financial year:

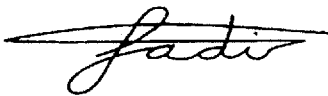
- F Sahloul
- F Al-Dairi
- Dr O Gabbar
- N Al-Dairi
- N Dayaram

The charity's principal address is:

15 Auckland Road
Sparkbrook
Birmingham,
B11 1RH

An independent audit was carried out by Abacus Partners (Ldn) LLP, Chartered Certified Accountants & Registered Auditors. The Auditor's Report, and the financial statements that form the basis of the Auditor's Report, are enclosed in the subsequent pages.

The Trustees' Report for the year ended 31.12.22, was approved by the Board of Trustees on 27th October 2023, and signed on its behalf by:



F Al-Dairi

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Opinion

We have audited the financial statements of Hand In Hand for Aid and Development (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including compliance with the Charity Act 2011, data protection, employment, and anti-money laundering legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting appropriate legal correspondence.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of any actual, suspected or alleged fraud;
- by considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- tested income and expenditure to determine that the charity's activities were aligned with its objectives, as well as to detect any possible unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims.

**INDEPENDENT AUDITOR'S REPORT
HAND IN HAND FOR AID & DEVELOPMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

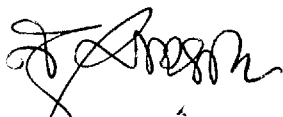
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Nur Ahmed Chowdhury FCCA
Senior Statutory Auditor

Abacus Partners (Ldn) LLP
Chartered Certified Accountants
Unit A, Abbots Wharf
93 Stainsby Road
London E14 6JL

27 October 2023

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOME AND EXPENDITURE					
INCOMING RESOURCES					
Donations, legacies and Grants	11	1,065,291	21,376,958	22,442,249	19,545,764
Total Income		1,065,291	21,376,958	22,442,249	19,545,764
RESOURCES EXPENDED					
Fundraising Costs	12	29,160	-	29,160	4,013
Charitable Activity Costs	13		19,915,779	19,915,779	20,372,768
Governance and Support Costs	14	1,704,008	-	1,704,008	616,405
Total Resources Expended		1,733,168	19,915,779	21,648,947	20,993,186
NET INCOME /DEFICIT FOR THE YEAR		(667,877)	1,461,179	793,302	(1,447,422)
Fund Movement	15	(1,140)	1,140	-	-
Funds as at 1 January 2022		1,435,777	4,271,960	5,707,737	7,155,159
Funds as at 31 December 2022	22	766,760	5,734,279	6,501,039	5,707,737

All the activities of the charity are from continuing operations.

The notes on pages 26 to 34 form part of these financial statements.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	£	Total 2022 £	Total 2021 £
FIXED ASSETS:				
Tangible Assets	17		-	-
Current Assets:				
Inventory		4,913,720	4,623,117	
Debtors & Prepayments	18	185,506	253,155	
Cash at Bank and in hand		1,986,022	,249,187	
			7,085,248	6,125,459
Creditors:				
Amount falling due within one year	19	584,209	417,722	
Net Current Assets			6,501,039	5,707,737
Total Net Assets			<u>6,501,039</u>	<u>5,707,737</u>
Funds				
Unrestricted funds	22		766,760	1,435,777
Restricted Funds	15		5,734,279	4,271,960
Total Funds			<u>6,501,039</u>	<u>5,707,737</u>

The notes on pages 26 to 34 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 27 October 2023, and are signed on behalf of the board by:



(F Sahloul)



(F Al-Dairi)

HAND IN HAND FOR AID & DEVELOPMEN
(OPERATING AS HIHFAD)
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Cash Outflow from Operating Activities		
Operating Profit	793,302	(1,447,422)
Depreciation		
Finance Costs		
Operating Profit Before Working Capital Charges	793,302	(1,447,422)
(Increase)/Decrease in Debtors	67,649	85,962
(Increase)/Decrease in Inventory	(290,603)	1,027,471
Increase/(Decrease) in Creditors	166,487	(50,671)
Cash from Operations	(56,467)	1,062,762
Finance Cost Paid		
Net Cash Generated from Operations	736,835	(384,660)
Cash Outflow from Investment Activities		
Purchase of Tangible Fixed Assets	-	-
Fixed assets disposal		
Net Cash inflow/outflow from investment Activities		
Cash Outflow from Financing Activities		
Increase/(Decrease) of Long Term Loans	-	-
Net Increase/(decrease) in Cash and Cash Equivalent	736,835	(384,660)
Opening Cash and Cash Equivalents	1,249,187	1,633,847
Closing Cash and Cash Equivalents	1,986,022	1,249,187
Reconciliation:		
Cash at bank and in hand	1,986,022	1,249,187
	1,986,022	1,249,187

All cashflows are derived from continuing operations in the above two periods.
The entity has no debt, See Note 29.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The charity is a CIO (charitable incorporated organisation), and is governed by Charity law in England & Wales.

2. Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

3. Going concern

The trustees have taken into account the entity's forecasts and projections for the 12 months from signing these financial statements, in confirming their assessment of going concern.

4. Income Recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The charity does not partake in grant-making activities.

- Donations are recognised on receipt.
- Grants for immediate expenditure are accounted for when they become receivable, in accordance with any restrictions, where applicable.
- Grants and donations restricted to future accounting periods are deferred and recognised in those periods.

Most of the charity's income is derived from grants from third parties. On some occasions money is spent on a project by the charity in advance of a receipt from the third party, or where an assurance is provided by the third party that restricted fund overspends will be covered. This is typically, but not exclusively, the case when the final receipt is received at the completion of the project. In these cases, incurring the agreed expenditure creates the entitlement to the income and income is therefore recognised at that point. Any such amounts which have not been received at the balance sheet date are accrued as income and the associated debtor included within debtors as accrued income.

5. Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

6. Allocation and apportionment of costs

Costs are allocated between restricted and unrestricted funds in accordance with the resources allocated for the delivery of the activity they relate to, and the appropriate restricted or unrestricted income elements of those activities.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7. Support and Governance Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities in the fulfillment of the main restricted project delivery. Support costs include back-office costs, finance, personnel and storage costs which support the Trusts programmers and activities. Support costs also include charitable work conducted by HIHFAD which is aligned to its objectives, but not funded by grant donors.

Governance costs include expenditure classified as required in order for the charity to satisfy its regulatory and legal requirements.

8. Tangible fixed assets and depreciation

Fixed assets for the charity use are capitalized at cost. They are stated in the accounts at cost less depreciation. Depreciation is calculated to write off the cost less their estimated residual value, over their expected useful lives on the following bases:

Vehicles	100% on cost.
Furniture, Fixture and Equipment	20% on cost.
Computer equipment	25% on cost.

Fixed assets purchased specifically for direct use in a project are charged as expense against the funds of those projects, and are not capitalized. Some humanitarian projects require the purchase of medical instruments and assets, which are ultimately deemed to belong to the community in which the assets are delivered to.

9. Funds:

Unrestricted funds are available to the charity for general use, with their source being from public donations or other funders who do not impose a restriction on the use. Restricted funds can only be used in accordance with the terms of the activities specified by donors and grant-funders, at the time of the particular appeal.

The majority of funds held by HIHFAD fall into restricted funds. Some donors during the financial year supported multiple projects across water sanitation, healthcare, medical supplies and education. The presentation of restricted funds in the accounts (Note 15), is aggregated by donor.

10. Inventory

The majority of stock at the period end represents undistributed gifts in kind, with the rest being purchased goods for subsequent distribution to beneficiaries. The value of gifts in kind stock is based on the value given by the donor on their certificates. In some cases, where no value has been given, then the values are based on a reasonable estimate set by the Trustees, who have taken into consideration the cost of similar items on the open market in order to arrive at their estimate. This applies to all Food, Non-Food-Items and Medical stock.

HAND IN HAND FOR AID & DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

INCOME SUMMARY

11. DONATIONS, LEGACIES & GRANTS	Unrestricted	Restricted	2022	2021
	£	£	£	£
Donations	1,046,976		1,046,976	388,704
Gift aid	18,315		18,315	23,401
Grants		11,449,487	11,449,487	9,030,986
Gifts in Kind for charitable distribution		9,927,471	9,927,471	10,102,673
	<u>1,065,291</u>	<u>21,376,958</u>	<u>22,442,249</u>	<u>19,545,764</u>

EXPENDITURE SUMMARY

12. FUNDRAISING COST:	Unrestricted	Restricted	2022	2021
	£	£	£	£
Promotional literature & brochures	3,890		3,890	
Platform fees and charges	25,270		25,270	4,013
	<u>29,160</u>	<u>-</u>	<u>29,160</u>	<u>4,013</u>

13. CHARITABLE ACTIVITIES COST:	Unrestricted	Restricted	2022	2021
	£	£	£	£
Project delivery		13,925,878	13,925,878	15,524,031
Field staff costs		4,250,126	4,250,126	3,644,003
Storage and transport		97,227	97,227	52,217
Travel		773	773	342
Printing, Postage and Stationery		13,329	13,329	3,826
Salaries		1,391,063	1,391,063	1,130,658
Professional fees		18,993	18,993	14,635
Subscriptions and memberships		2,237	2,237	3,056
Inventory write-downs		216,153	216,153	
	<u>-</u>	<u>19,915,779</u>	<u>19,915,779</u>	<u>20,372,768</u>

HAND IN HAND FOR AID & DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

14. GOVERNANCE AND SUPPORT COSTS:	Unrestricted	Restricted	2022	2021
	£	£	£	£
Support Costs:			-	
Other charitable projects	968,238		968,238	185,674
Field staff costs	55,313		55,313	64,956
Storage and transport	144,143		144,143	42,260
Travel	92,205		92,205	48,157
Telephone and Internet	6,367		6,367	5,232
Printing, Postage and Stationery	6,902		6,902	2,634
Salaries	324,417		324,417	166,274
	1,597,585	-	1,597,585	515,187
Governance Cost:				
Professional fees	43,122		43,122	57,710
Subscriptions and memberships	20,509		20,509	7,014
Salaries	29,042		29,042	7,621
Taxes outside of UK	13,750		13,750	28,873
	106,423	-	106,423	101,218
	1,704,008	-	1,704,008	616,405
Total Expenses	1,733,168	19,915,779	21,648,947	1,517,644

HAND IN HAND FOR AID & DEVELOPMENT

(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15 RESTRICTED FUND MOVEMENT:	Opening Balance	Incoming Resources	Resources Expended	Unrestricted Fund Used	Closing Balance
	£	£	£	£	£
ACTED - 16ERV		5,210	5,210		0
ACTED-16FHM		2,042	2,042		0
World Care Foundation	20,175	235,000	255,175		0
WCF Yemen		30,000	30,000		0
Human Aid	49,874	22,446	72,320		0
AAR Japan GIK	720	110,186	110,186		720
AAR-JPF10		177,460	177,460		0
AAR-JPF11		95,142	95,142		0
AAR-JPF12		80,827	80,827		0
AAR-JPF9		12,175	12,174		0
UNICEF- PD2022527		798,007	776,083		21,924
Hilton-29048		349,158	40,523		308,635
WHO VARIOUS	1,300	721,190	722,490		0
DDD - WHPA	1,262	12,933	10,233		3,962
HF16221	60,783		0		60,783
HF16277	25,467		0		25,467
IOM GIK		12,991	12,991		0
IOM		76,951	76,951		0
iyilikder		4,972	6,112	(1,140)	0
Malteser 2573	73,065	477,982	551,047		0
PIN-21954		47,969	38,211		9,758
SAB.01 NFI		13,122	13,122		0
SAB.02-SYR-SH-001-22		75,000	12,929		62,071
SCHF- HF20698		804,877	804,714		163
SCHF- HF20743		562,185	503,747		58,438
SCHF- HF21950		379,381	180,055		199,326
SCHF- HF22028		1,131,123	766,139		364,984
UDER-Network 9		33,873	33,873		0
Malteser GIK	973,563	937,454	558,393		1,352,624
Orienthelfer	81,248	126,089	136,865		70,472
WHO Restricted Goods In Kind	2,719,607	8,808,960	8,415,898		3,112,669
Choose Love	15,744	87,591	103,336		0
Grand Challenges Canada	21,223	50,658	71,881		0
HF18346	165,342		132,939		32,403
HF18360	34,196	268,043	302,239		0
HF18983	11,334	239,025	250,359		0
Pharmed GIK		57,880	57,880		0
WVI		494,476	494,476		0
MALT2585	17,057	4,034,004	4,001,180		49,881
TB05		578	578		0
	4,271,960	21,376,959	19,915,779	(1,140)	5,734,279

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

16 RESTRICTED FUND MOVEMENT BY ACTIVITY

The charity separates its activities into the 2 primary areas of humanitarian aid, and medical infrastructure. The restricted funds above are split into these categories as below:

	Opening Balance £	Incoming Resources £	Resources Expended £	Unrestricted Fund Used £	Closing Balance £
Medical and infrastructure support	3,820,050	18,196,589	16,874,593		5,142,045
Humanitarian aid and relief	451,910	3,180,370	3,041,186	(1,140)	592,234
	4,271,960	21,376,959	19,915,779	(1,140) -	5,734,279

17 TANGIBLE FIXED ASSETS:

	Motor vehicles £	Computer Equipment £	Fixtures & Fittings £	Total £
Cost B/Fwd.	21,961	44,250	28,465	94,676
Additions				0
Disposals				0
	21,961	44,250	28,465	94,676
Depreciation:				
Charges B/Fwd.	21,961	44,250	28,465	94,676
Charge for the year				0
Dep Elim on Disposal				0
	21,961	44,250	28,465	94,676
Net Book Value				
31-Dec-22	0	0	0	0
31-Dec-21	0	0	0	0

HAND IN HAND FOR AID & DEVELOPMENT

(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

18	DEBTORS & PREPAYMENTS:	2022	2021
		£	£
	Accrued Income	184,425	245,446
	Prepayments		4,681
	Other debtors	1,081	3,028
		<u>185,506</u>	<u>253,155</u>
19	CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Accruals and deferred income	552,761	402,456
	Social security and other taxes	30,979	14,801
	Other creditors	469	465
		<u>584,209</u>	<u>417,722</u>
20	AUDITORS' REMUNERATION	2022	2021
		£	£
	Auditor's Remuneration for the audit of the charity's annual accounts	12,000	14,400
	Fees Payable to the charity's auditor for non-audit services	8,000	9,600

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

21 STAFF EMOLUMENTS:	2022	2021
	£	£
Total wages and salaries	5,915,539	5,035,316
Employer's NIC	22,996	13,902
Pension costs	3,064	2,852
	<u>5,941,599</u>	<u>5,052,070</u>

£5,713,590 of the above costs relate to staff employed in Turkey and Syria (2021: £5,035,316).

Avg No of employees: Administration	76	73
Avg No of employees: Field staff	988	958
Avg No of employees: Management	15	14
	<u>1,079</u>	<u>1,045</u>
Employees paid between £80,000 and £90,000 a year	<u>1</u>	<u>0</u>
Employees paid between £70,000 and £80,000 a year	<u>1</u>	<u>2</u>

Key management personnel were remunerated £486,827 during the year (2021: £347,180)

Two Trustees (Faddy Sahloul and Fadi Al-Dairi) were remunerated as they hold full-time management positions. Their total costs including social security, and pension contributions, were £195,492.

There were no expenses reimbursed to Trustees. One close family member of a Trustee received £15,703 (2021 : £15,461), as an employee of the charity.

22. MOVEMENT IN FUNDS:	Unrestricted Fund £	Designated Fund £	Total Unrestricted £	Restricted Fund £	Total £
As at 1 January 2022	1,435,777	-	1,435,777	4,271,960	5,707,737
Current year	(667,877)		(667,877)	1,461,179	793,302
Current year transfer	(1,140)		(1,140)	1,140	-
As at 31 December 2022	<u>766,760</u>	<u>-</u>	<u>766,760</u>	<u>5,734,279</u>	<u>6,501,039</u>

At the year-end there were £766,760 (2021: £1,435,779) unrestricted reserves left for future operation of the charity. It is the aim of the Trustees to build on these reserves in future so that they can support 6 months' worth of operating activities.

23. TAXATION

As a registered charity, the entity is exempt from Taxation.

24. EVENTS AFTER THE REPORTING PERIOD

There were no adjusting or non-adjusting events to report after the year-end.

HAND IN HAND FOR AID & DEVELOPMENT
(OPERATING AS HIHFAD)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

25. RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES

There were no related party transactions to report during the year.

26. CONTINGENT ASSETS AND LIABILITIES

There were no contingent assets or liabilities in the year.

27. ANALYSIS OF NET ASSETS BETWEEN FUNDS :

	Unrestricted Fund	Restricted Fund	Total Funds
Tangible fixed assets	0		-
Current assets	767,229	6,318,019	7,085,248
Current liabilities	(469)	(583,740)	(584,209)
Total Net assets	766,760	5,734,279	6,501,039

28. FINANCIAL COMMITMENTS

The charity had no financial commitments at the year-end

29. ANALYSIS OF CHANGES IN NET DEBT

	At start of year	Cash flows	Acq/disposal of subsidiaries	New finance leases	Fair value movements	Forex movements	Other non- cash changes	At end of year
	£	£	£	£	£	£	£	£
Cash	1,249,187	736,835	-	-	-	-	-	1,986,022
Overdrafts	-	-	-	-	-	-	-	-
Total cash	1,249,187	736,835						1,986,022
Loans	-	-	-	-	-	-	-	-
Fin leases	-	-	-	-	-	-	-	-
Total borrowings								
TOTAL	1,249,187	736,835						1,986,022

30. FOREIGN EXCHANGE

Transactions in foreign currencies are recorded at the exchange rate prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currencies are reported at exchange rates at the balance sheet date.

31. POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions paid into the scheme are charged to the statement of financial activities as they occur.

32. USE OF VOLUNTEERS

The charity benefited from use of volunteers in the UK, during the year. The main function of volunteers was the collection and transport of clothing and food supplies for distribution abroad.

HAND IN HAND FOR AID AND DEVELOPMENT

England & Wales - Charity number 1176805

Accounts

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

HPCA Limited
Chartered Accountants
and Statutory Auditors
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

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for the year ended 31 December 2021

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity remain as follows:

- The relief of financial hardship with special focus of women, children, and persons with disability
- The provision of food, shelter, water, hygiene, and other essentials
- The relief of sickness and preservation of health
- The advancement of education, vocational training, and community empowerment

It seeks to carry out these objectives working with Syrian people within Syria, and also those displaced from Syria.

Significant activities

During the period covered by these financial statements, the main activities of the charity were as follows:

- Providing support to other projects with a particular focus on medical services
- Provision of medical services
- Support farmers with irrigation and tools
- Rehabilitation of water and sewage network to ensure clean water
- Support children with their education by running and supporting schools
- Livelihood projects and community empowerment with particular attention to persons with disabilities and female heads of household.
- Distribution of emergency aid in the form of food, winter kits, non-food items, and medical supplies.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind

Our operations in the UK are run through our network of volunteers who give up their time and energy to support our activities; our volunteers are based in Birmingham. We still have representatives in Scotland who work closely with our volunteers in Birmingham.

The Board of Trustees is grateful to support from private donors and volunteers, as this sustains our emergency response and gives us flexibility in the field. Excess medical and food supplies are collected in the UK and shipped to Syria from our warehouse in Birmingham. Knitted blankets and jumpers are donated by knitting groups around the UK and form an integral part of our winter response.

Our volunteer base includes France, where nutrient and medical supplies are collected and shipped to Syria.

HIHFAD field team distribute aid to beneficiaries as part of our regular programming or in response to emergency alongside aid distributed through our health facilities. Aid is also distributed on behalf of other British, European & Turkish humanitarian agencies through our field team.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Safety & Security

2021 saw a considerable reduction in attacks on civilian infrastructure, and no mass movement of civilians was witnessed during the reporting period as a result of COVID19. Attacks continued along the front lines but did not affect our operations.

It is worth noting that the war has severely impacted the infrastructure, and roads and commutes are becoming more challenging.

HIHFAD Safety and Security Department provides all HIHFAD Staff with orientation and training on managing their safety in the field and the beneficiary's safety, stressing the importance of safety first through safety and security policy and security plans, mitigation measures and other procedures.

In the light of the changes in the work environments, HIHFAD had to relocate some of its facilities and operations areas from the Southern Idlib Governorate and Northern Hama countryside.

HIHFAD always monitors the security developments, staff's movement through the warning system in our facilities and tries to provide services to the IDPs through their movements and keep the staff safe and secure.

Furthermore, HIHFAD works closely with all external departments, partners, and programmes and civilians and legal authorities to ensure that all involved have a clear picture before implementing projects.

Our staff are always keen to develop; we will continue our efforts in providing our staff and beneficiaries with the safest environment possible in 2021, despite the circumstances and the new threats and risks.

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

To all our donors, volunteers, and supporters past and present:

This report reflects on our activities in 2021, a year that saw the peak of COVID19, which hit communities hard. We had to revise and adapt our operations, given that our teams were at the forefront of the response. Measures were taken to continue with our service delivery and support communities during these difficult times.

COVID19 impacted our funds and operations with our efforts to fight the virus. Institutional Donors stepped up their donations to combat the virus and support those affected by the loss of income in the absence of social security. Private and Unrestricted funding was impacted as a result, though.

As we went into the 11th year of the conflict, the pressure keeps growing on humanitarian agencies to provide more. The length and uncertainty of this crisis make it one of the most difficult to respond to, given the challenges and inability to plan. Emergency response and assistance remain a crucial part of our intervention, complemented by our livelihood projects to sustain communities and empower the most vulnerable.

A decline in unrestricted funds was evident, affecting some of our programs despite the growing needs in Syria. Resilience programs and community empowerment are essential to support refugees and displaced Syrians.

According to the 2022 - 2023 Syria Humanitarian Response Plan, 14.6 million people require assistance compared to 13 million in 2020, with the \$4.44 billion required funds and only \$1.19 billion made available. The \$3.25 (\$2.9 billion in 2020) billion of unmet needs add to pressure on humanitarian assistance and the need to prioritize our response accordingly.

According to the 2022 Syria Humanitarian Needs Overview, 97% of the population are now below the poverty line, with 80% of the population is assessed to be food insecure. 12 million people are estimated to be food insecure, and 2 million people live in informal settlements and planned camps. 25 attacks on schools and education personnel and 16 attacks on health facilities and medical personnel. Only 65% of hospitals and 56% of public health care centres are fully functional. At least 2.4M children remain out of school in 2021.

Vision

HIHFAD envisages a stable, secure and just Syria with a healthy and thriving socioeconomic system. We envision a dignified Syrian society.

Mission

HIHFAD's goal is to empower every Syrian in need by strengthening resilience, distributing humanitarian aid, reconstructing vital infrastructure and implementing sustainable livelihood programmes directly inside Syria.

Values

HIHFAD aspires to achieve the highest of standards within humanitarian values. At the heart of our work ethic lies an untiring commitment to transparency, accountability and integrity. These are the foundations of our individual and collective actions.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

Sustainable programs and services remain a significant part of our activities, with Emergency Response remaining a crucial part of our intervention. Coordination and collaboration with other aid agencies make our programs a better response to our beneficiaries. We run our activities from our Gaziantep office, facilitating all cross-border activities and reporting back to the Board of Trustees in the UK.

Our programs focus on:

- Health & Nutrition.
- Agriculture and Irrigation.
- FSL (Food Security & Livelihood).
- WASH (Water, Sanitation & Hygiene).
- Protection and support to persons with disabilities.
- Education and Community Empowerment.
- Shelter & Shelter rehabilitation.

Our Programs are supported by:

- MEAL Department (Monitoring, Evaluation, Accountability & Learning).
- Finance department.
- Logistics & Procurement department.
- Safety & Security department.
- Human Resources department.
- Compliance department.
- Grants and Fundraising department.
- Media & Documentation department.
- Information Management department.

Achievements

Medical Response:

HIHFAD runs a network of healthcare facilities providing a wide range of services, including reproductive health, trauma care, physiotherapy, prosthetics, management of non-communicable diseases, immunisation Services, intensive care and dialysis services. HIHFAD has established durable healthcare programmes and developed its capacity to manage hospitals and specialised units. Currently, HIHFAD fully supports over ten primary, secondary and tertiary healthcare facilities.

All HIHFAD health facilities are recognised by the UN as humanitarian de-conflicted locations. According to UN figures, 12 Million people need health services, 15% require Mental Health & 15% live with a disability.

1,512,522 services were provided with some of the key interventions listed below:

- 318,106 Outpatient Consultations
- 88,455 Paediatrics Consultations
- 52,285 Clinic Consultations
- 14,062 Surgical interventions

HAND IN HAND FOR AID AND DEVELOPMENT
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REPORT OF THE TRUSTEES
for the year ended 31 December 2021

Nutrition:

According to the "Humanitarian Needs Overview 2021", 4.9 Million people require Nutrition services. 50% are spending more than 75% of their income on food. There are 1.7 million pregnant and lactating women in need of nutrition assistance.

HIHFAD has been running a holistic nutrition programme targeting young children under five years of age. HIHFAD address the nutritional gaps through preventative and curative practices focusing on both indigenous and internally displaced communities living in unstable conditions with limited income.

HIHFAD nutrition programme also targets pregnant and lactating women. HIHFAD has been running a holistic nutrition programme targeting young children under the age of five in addition to pregnant and lactating women with malnutrition disorders.

Through our response, we reached out to 116,795 people, of whom there were 3,111 cases treated for moderate and severe malnutrition.

Protection:

According to HNO 2021, Over 3.34 million live with a disability, and 6 million children requiring protection services.

HIHFAD is leading humanitarian efforts in Northwest Syria to address the vulnerability of persons with disabilities. Besides providing direct services targeting persons with disabilities such as physical rehabilitation and prosthetics support, HIHFAD conducted a series of inclusion awareness sessions in communities inside Syria and completed inclusion mainstreaming among the humanitarian actors.

Since 2016, HIHFAD scaled up its supports to people with disabilities through an innovative approach by uniquely delivering comprehensive support, including psychosocial support (PSS), physical therapy (PT), peer support, child reliance, speech therapy, distributing assistive devices, case management and inclusive employment, and referrals to WASH, FSL, health etc. services.

HIHFAD expanded its case management activities that address the acute vulnerability of people with disabilities through a multipurpose protection assistance approach. Linking up with other existing life-saving interventions, the activity demonstrated high complementarity to serve the urgent needs. Long-term supports people with disabilities and their families in Northwest Syria.

As an expansion of the inclusive employment programme HIHFAD started an apprenticeship project to promote inclusive employment among other humanitarian agencies through a pilot project. HIHFAD recruited and trained survivors. Apprentices trained in protection-related topics and one primary skill set before conducting on-the-job training in Syria with support from partners. HIHFAD covered the costs of the training and salaries of the apprentices.

HIHFAD served 112,145 beneficiaries

Food Security, Livelihood & Agriculture response:

FA

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

UN statistics suggest 14.2 million people need food security and agriculture services, 12.4 million people are food insecure & 1.8 million people are at risk of food insecurity.

HIHFAD food baskets ensure a healthy and nutritious diet in line with international standards, one of our core aims. Our efforts include setting up kitchens to provide cooked meals in emergencies and providing fresh meat and dates during Ramadan. The contents of the food baskets are selected following a consultation with a sample of the targeted beneficiaries and in response to needs assessments and considering the post-distribution monitoring results to respond to the comments from the beneficiaries. These food baskets are also available for emergency distribution if needed.

Ready-to-Eat meals (RTEs) are available for people that suffer sudden displacement, where no kitchen is needed to prepare these meals, and they do not need to be cooked.

HIHFAD support local bakeries by providing flour and running costs. Daily bundles of bread are distributed across camps, free of charge; the beneficiaries are provided with fresh bread packets daily.

HIHFAD livelihood projects attempt to reduce the burden and suffering of farmers by offering vouchers to help farmers source seeds, fertilisers, and pesticides as well as irrigation vouchers to help farmers obtain high yields at the lowest costs that are, also, to provide training sessions on good agricultural practices to the farmers and related field entities, also HIHFAD is supporting the value chain of the agriculture by supporting the chain from cultivating to the end of it which is the marketing of the yield.

Through our response, we reached 242,874 people.

WASH (Water, Sanitation & Hygiene) response:

Syria Humanitarian Response Plan 2021 suggests that 12.2 million people require WASH assistance, with at least 70% of sewage is untreated and 29% of garbage is inappropriately disposed of within communities.

HIHFAD supports communities in obtaining clean water by restoring networks and sewage systems. HIHFAD also supports local administrations in increasing their water management capacity through various training and workshops.

Prefabricated latrines are provided to IDPs in camps and informal communities.

HIHFAD provide awareness sessions that are offered through outreach campaigns to improve living conditions and environmental health.

HIHFAD focus is preventing a wide range of waterborne diseases through solid waste management and waste treatment solutions. All WASH activities are designed in line with SPHERE standards and WASH cluster recommendations.

801,581 beneficiaries were reached, some of the services provided were as follow:

- 335,413 m3 water provided to IDP camps
- over 3,000 meters of sewage lines were rehabilitated
- 22,723 m3 of waste was managed

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

- 56 Latrine Blocks were provisioned
- 170 Water Tanks were provided to IDP camps

Emergency Response:
Shelter & NFI (non-food items):

HIHFAD provides an immediate coordinated response in emergencies, with two large, strategic warehouses that are focused solely on emergency response. These warehouses are a lifeline when emergencies hit.

HIHFAD ensure that pre-positioned supplies are always kept available in anticipation of future needs.

HIHFAD technical engineers design home rehabilitation projects and implement them in line with shelter cluster recommendations and coordinate the distribution and replacement of damaged tents to IDPs.

HIHFAD provides basic shelter support to both host communities and camps, with a wide variety of NFI distributed to IDPs ranging from hygiene kits, dignity kits, agriculture tool kits, shelter rehabilitation kits, water filtration kits, winterisation kits, school kits, and fuel for heating.

We distributed 6,615 hygiene kits and 1,153 NFI Kits through HIHFAD's response.

Education:

With over 2.5 million children are out of school in Syria with 25 attacks on schools and personnel witnessed in 2021; a dedicated focus is given to support education.

This support includes rehabilitating damaged schools including classrooms (windows and doors), WASH facilities and ensuring adaptation to receive children with disabilities, in addition to repair school furniture like (students' desks, Cupboard, teachers' tables, and whiteboards).

Rehabilitation activities improve and increase safe access to schools and ensure children are receiving education in a safe and protected environment, as parents might not send their children to schools due to the inappropriate school condition, equipping schools with furniture such as desks, educational materials, tools and all the resources needed to improve and increase education access and quality.

Furthermore, we provide school bags and stationery to support schools. Regarding the logistics, we support schools with fuel for heating and running costs support, salaries for teachers, stationery, and cleaning materials.

HIHFAD also provides remedial classes to children who couldn't attend and/or finalise the last semester properly due to displacement or lack of supported schools in addition to psychosocial support (PSS) provision and interventions to students as well as caregivers.

It's worth mentioning that HIHFAD's protection department is involved in PSS interventions in schools for students and caregivers.

HAND IN HAND FOR AID AND DEVELOPMENT
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REPORT OF THE TRUSTEES
for the year ended 31 December 2021

Currently, HIHFAD is supporting two schools in Jarablus in Al Amal Centre which provide shelter and other comprehensive services to 80 families. The families are either female-headed households or headed by disabled breadwinners.

The primary school is receiving 194 students divided into 9 grades. The school is providing formal and non-formal education in addition to PSS and recreational activities. HIHFAD education field team is under direct supervision and support from the education officer based in Gaziantep is providing support, training and supervision to teachers and education personnel in the school. HIHFAD is supporting the school with running costs including fuel for heating in addition to teachers' incentives.

PSS facilitator is indicated to provide PSS and recreational activities for students, their caregivers and other families inside the compound.

The secondary school is well equipped and HIHFAD is planning to start receiving students by the beginning of next academic year, the secondary school will also provide formal and non-formal education and PSS activities, where the school prepared to provide also medical education in two fields, the first is nursing and the second is a laboratory.

It's worth to be mentioned that medical education is dedicated to female students where the school will provide official certificates accredited by the Turkish Ministry of Education, so the students who will graduate from the health school can work in clinics and hospitals if they do not want to complete university education, or they can continue their education in Turkish universities after learning the Turkish language.

Information Management:

HIHFAD IM team works on developing in-house software applications to support programme implementation and showcase our data through up to-date visual analysis, which emphasises our programmes' evidence-based decision-making process.

A key achievement was the digitalization of our systems where HIHFAD continues to invest in enhancing and improving the digitalization processes in the organisation to improve the decision-making process. Alongside ensuring a cost-efficiency approach in implementing any humanitarian intervention to guarantee clear transparency and accountability spectrum.

HIHFAD uses in-house developed computerised systems for almost all of its operations:

HR - The system includes employee's database and personnel files archive, contracts, online application for leaves and attendance (Android and Windows operationalised), administrative decisions archive, training, payroll generation along with pay slips and timesheets.

Procurement - The cycle and workflow is managed through a PR system, from raising and submission of purchase request through a collection of quotations and bids analysis to issuing purchase order and goods receiving notes.

Warehouses - The system for warehouses is divided into two:

HAND IN HAND FOR AID AND DEVELOPMENT
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REPORT OF THE TRUSTEES
for the year ended 31 December 2021

1. Managing medical commodities in all facilities (health facilities, warehouses, pharmacies) from input until dispatched and release. Expiry dates and batch numbers are monitored. Furthermore, reports and documents are generated through the system.

2. Managing non-medical commodities (such as NFI and food baskets from input to dispatching and release, reports and documents are generated through the system.

Health information systems (HIS) - The system is used in all health facilities for beneficiaries' records and information inputs, our system complies with international standards.

MEAL - A system developed during 2021 to ensure a customised feedback system is to be launched in the first quarter of 2022.

General Dashboard - To increase transparency and access to information, HIHFAD developed an information dashboard, accessible on our website, and also gives insights HIHFAD's monthly services.

Advocacy, Media & Communication:

Hand in Hand for Aid and Development aspires to advocate for the Syrian people's cause globally by shedding light on the humanitarian miserable reality and highlighting the important role of the implemented response by agencies whenever we get the chance.

While our advocacy, media and communications department has the unique ability to give the Syrian people in the hardest-hit areas a voice once again - allowing them to tell their own stories- the team produce high-quality multimedia materials in many languages and provides content that is guided by international humanitarian standards, as well as by the foundation adopted policies to international media agencies, donors, partners and other stakeholders.

HIHFAD actively participates in global platforms for advocacy, providing field-oriented information to global decision-makers advocating lessons learned and approaches at technical meetings.

We take the lead on advocacy as members of the Steering Committee for Syrian NGO Alliance SNA and the Northwest Syria NGO Forum, and active members of:

- SIRF (Syria INGO Regional Forum)
- Diaspora Emergency Action & Coordination DEMAC
- SNA Advocacy Working Group AWG
- Syrian Network League SNL AWG
- VDSF (Voices for Displaced Syrians Forum)
- UN-OCHA AWG
- Health Cluster AWG
- FSL Cluster AWG

How we work:

Direct implementation of own projects in coordination with other aid agencies in Turkey through UN Clusters led UN Agencies. By doing so, we can efficiently reach more beneficiaries and avoid duplication.

HAND IN HAND FOR AID AND DEVELOPMENT
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REPORT OF THE TRUSTEES
for the year ended 31 December 2021

The field team supported by program managers review requests for support and capacity to respond without compromising staff and beneficiary's safety or security using "Do no harm" principles. We differentiate between regular programming and emergency response bearing in mind a more sustainable response.

MEAL (Monitoring, Evaluation, Accountability & Learning) Team play a significant role at every step of the aid cycle from the design of projects to the final assessment and has the views of all stakeholders represented.

Procurement takes place in Turkey where possible, for better and quicker access to suppliers ensuring quality products following approved Procurement policies, including tender for anything over \$ 5,000.

We teamed up with other aid agencies for unified advocacy messages on Syria. This is done through the Syrian NGO Alliance & NGO Forum, where we are founding member of both. We were actively present in many conferences to speak about the suffering and needs of civilians caught in the conflict.

Voluntary help and gifts in kind:

Volunteers form an integral part of our operation, where aid is collected from all over the UK and shipped from Birmingham. Collected aid includes knitted winter clothing and toys, and medical supplies. Our teams inside Syria then distribute assistance following a needs assessment and in coordination with other aid agencies.

External factors:

Funding, available aid and security are our most significant challenge adding to its changes in donor's behaviour. Risks arising from indiscriminate targeting of humanitarian aid providers and the deliberate targeting of health facilities all contribute to challenges we face on the ground.

Contextual & Political Changes tend to impact our programs, including remote management and regulatory changes.

Our partners:

Our partnership with INGOs (International Non-Governmental Organisations) secure funds to deliver assistance in the field and strengthening each other's capacity. Partners vary from small NGOs to big INGOs and UN Agencies.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

FINANCIAL REVIEW

During the reporting period, our total income was £19,545,764 (£24,667,319 in 2020), which includes Gifts in kind received from various countries and Donors. The figure also includes the total grant income from multiple partners.

In 2021, our response saw a shift towards the provision of health services where it now stands at 75% Medical Programs whilst non-medical services at 25%.

Investment policy

Trustees chose to remain focused on delivering humanitarian assistance given the nature of our emergency response. The decision may be revised if we see a shift towards recovery.

Reserves policy

The Trustees have a policy of holding back £300,000 of unrestricted reserves to meet any unforeseen costs of relief required in an emergency.

FUTURE PLANS

Move into building communities and also expand into other countries like Yemen. We remain focused on supporting Women & Children, persons with disabilities and the provision of Trauma Healthcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hand In Hand For Aid and Development is a Charitable Incorporated Organisation, established by a Deed of Trust dated 19th January 2018. The Trust Deed is the Organisation's governing document.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The nature of the charity's work is such that substantial risks exist in operating inside Syria, especially in those areas controlled by government forces. The trustees are very mindful of the risks taken by those carrying out the work in these locations.

New projects undergo thorough security assessment and involve seeking advice from specialists agencies. We follow the principles of "Do No Harm" when delivering humanitarian assistance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176805

Principal address

Auckland Road
Sparkbrook
Birmingham
B11 1RH

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

Trustees
F Sahloul
F Al-Dairi
Dr O Gabbar
N Al-Dairi
N Dayaram

Auditors
HPCA Limited
Chartered Accountants
and Statutory Auditors
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2021

Approved by order of the board of trustees on 31 October 2022 and signed on its behalf by:

F Sahloul - Trustee



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HAND IN HAND FOR AID AND DEVELOPMENT

Opinion

We have audited the financial statements of Hand In Hand for Aid and Development (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HAND IN HAND FOR AID AND DEVELOPMENT

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HAND IN HAND FOR AID AND DEVELOPMENT

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including compliance with the Charity Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charity Commission, and the charity's legal advisors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HAND IN HAND FOR AID AND DEVELOPMENT

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

HP CA LTD

HPCA Limited
Chartered Accountants
and Statutory Auditors
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

31 October 2022

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	2	<u>1,885,451</u>	<u>17,660,313</u>	<u>19,545,764</u>	<u>24,667,319</u>
EXPENDITURE ON Raising funds	3	4,013	-	4,013	36,317
Charitable activities	4				
Medical and infrastructure support		1,623,102	13,439,992	15,063,094	9,410,193
Humanitarian aid and relief		<u>1,073,038</u>	<u>4,853,041</u>	<u>5,926,079</u>	<u>10,724,391</u>
Total		<u>2,700,153</u>	<u>18,293,033</u>	<u>20,993,186</u>	<u>20,170,901</u>
NET INCOME/(EXPENDITURE)		(814,702)	(632,720)	(1,447,422)	4,496,418
RECONCILIATION OF FUNDS					
Total funds brought forward		2,250,481	4,904,678	7,155,159	2,658,742
TOTAL FUNDS CARRIED FORWARD		<u><u>1,435,779</u></u>	<u><u>4,271,958</u></u>	<u><u>5,707,737</u></u>	<u><u>7,155,160</u></u>

The notes form part of these financial statements

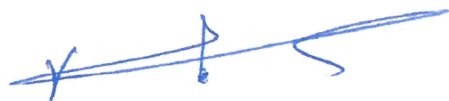
HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

BALANCE SHEET
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Stocks	9	929,947	3,693,170	4,623,117	5,650,588
Debtors: amounts falling due within one year	10	109,883	143,272	253,155	339,117
Cash at bank and in hand		672,417	576,770	1,249,187	1,633,847
		<u>1,712,247</u>	<u>4,413,212</u>	<u>6,125,459</u>	<u>7,623,552</u>
CREDITORS					
Amounts falling due within one year	11	(276,470)	(141,252)	(417,722)	(468,392)
NET CURRENT ASSETS		<u>1,435,777</u>	<u>4,271,960</u>	<u>5,707,737</u>	<u>7,155,160</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,435,777</u>	<u>4,271,960</u>	<u>5,707,737</u>	<u>7,155,160</u>
NET ASSETS		<u>1,435,777</u>	<u>4,271,960</u>	<u>5,707,737</u>	<u>7,155,160</u>
FUNDS	12				
Unrestricted funds				1,435,777	2,250,481
Restricted funds				<u>4,271,960</u>	<u>4,904,679</u>
TOTAL FUNDS				<u>5,707,737</u>	<u>7,155,160</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2022 and were signed on its behalf by:

F Sahloul - Trustee



F Al-Dairi - Trustee



The notes form part of these financial statements

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

CASH FLOW STATEMENT
for the year ended 31 December 2021

Notes	2021 £	2020 £
Cash flows from operating activities		
Cash generated from operations 1	(384,660)	243,667
Net cash (used in)/provided by operating activities	(384,660)	243,667
Change in cash and cash equivalents in the reporting period	(384,660)	243,667
Cash and cash equivalents at the beginning of the reporting period	1,633,847	1,390,180
Cash and cash equivalents at the end of the reporting period	1,249,187	1,633,847

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The notes form part of these financial statements

FA

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 December 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(1,447,422)	4,496,418
Adjustments for:		
Decrease/(increase) in stocks	1,027,471	(4,388,512)
Decrease in debtors	85,962	261,760
Decrease in creditors	(50,671)	(125,999)
	<u>(384,660)</u>	<u>243,667</u>
Net cash (used in)/provided by operations	<u>(384,660)</u>	<u>243,667</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	1,633,847	(384,660)	1,249,187
	<u>1,633,847</u>	<u>(384,660)</u>	<u>1,249,187</u>
Total	<u>1,633,847</u>	<u>(384,660)</u>	<u>1,249,187</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The charity is involved with major humanitarian projects many of which are financed by grants provided by third party agencies. The grants are typically provided under comprehensive agreements clearly setting out how the funds are to be spent and are treated as restricted funds. In these cases there is a clear relationship between money spent on the project by the charity and entitlement to income from the third party agency. Where such arrangements are in place income is normally recognised under the agreement as the money is received.

On some occasions money is spent on the project by the charity in advance of receipt from the third party agency. This is typically, but not exclusively, the case when the final receipt is received at the completion of the project. In these cases, incurring the agreed expenditure creates the entitlement to the income and income is therefore recognised at that point. Any such amounts which have not been received at the balance sheet date are accrued as income and the associated debtor included within debtors as accrued income.

Any overspends on the project are recognised at completion of the project. If a material overspend can reasonably be foreseen then this is recognised immediately.

If project fund income has been received at the balance sheet date for a project which has not yet commenced the income is deferred and shown in creditors until the project commences.

In all instances any accrued income is recognised only if recoverable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Where not specifically attributable to a specific project or activity Support costs have been allocated on the basis of the trustees estimate of relative activity levels as follows:

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

	2021	2020
Medical & infrastructure support	75%	55%
Humanitarian aid & relief	25%	45%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 100% on cost
Computer equipment	- 25% on cost

The charity's primary purpose is the provision of humanitarian aid. This includes creating, equipping and supporting hospitals in Syria together with supplying associated assets such as ambulances. It is the charity's policy that all such assets will ultimately belong to the communities in which they are located. Additionally, due to the fact that such assets are located in a war zone they are subject to significant risk of deterioration and damage. As a result no assets located within or held for active use within Syria are recognised on the balance sheet, but rather all costs associated with them are included in direct charitable expenditure.

Other assets held for use by the charity itself such as office equipment are also charged as expenditure in the year of acquisition as most are acquired in connection with restricted project activities.

Stocks

The majority of stock at the period end represents undistributed gifts in kind, with the rest being purchased goods for subsequent distribution to beneficiaries. The value of gifts in kind stock is based on the value given by the donor on their certificates, and if no value has been given, then it is based on a reasonable estimate set by the Trustees, who have taken into consideration the cost of similar items on the open market in order to arrive at their estimate. This applies to all Food, Non-Food-Items and Medical stock.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

The charity receives gifts of food kits, hygiene kits, medical supplies, medical equipment, ambulances, clothing, etc. and arranges for these to be distributed to those in need within Syria. The majority of gifts are received directly into Turkey and Syria from partner donors and they are given a value by the donor on their certificates. Other gifts include items received or collected from donors into various storage locations, and they are shipped or transported into the region in Syria where the charity distributes the goods to those in need. Where the donor has not given a value for these goods the Trustees do so on the basis their best estimate of the cost of similar items on the open market.

The financial statements have reflected such gifts in kind as income with an equivalent amount being reflected in charitable expenditure, as adjusted for the stock of undistributed goods held at the year end.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	388,704	484,344
Gift aid	23,401	65,263
Grants	9,030,986	12,124,216
Gifts in Kind for charitable distribution	10,102,673	11,993,496
	<u>19,545,764</u>	<u>24,667,319</u>

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
World Vision International	794,237	1,046,316
Association for Aid Relief, Japan	419,540	377,968
Welt Hunger Hilfe	-	484,339
Syria Relief and Development Foundation	-	45,322
Malteser International	3,081,623	3,059,991
Other smaller grants	578,411	347,726
CARE	-	210,256
Medicines Du Monde	-	591
HALO	204,642	1,254,374
HF	1,723,239	2,484,267
Human Aid	160,334	243,811
NGOForum	-	166,945
TRC	26,440	443,333
UNICEF	597,011	414,519
World Health Organisation	598,394	601,049
Balyun - Haleb Labbeh	-	33,420
DDD	72,409	323,469
HELP	-	267,753
IOM	53,513	13,757
GCC	94,511	-
Orienteher Primary School	91,235	-
UNOPS	136,714	-
World Care Foundation	222,624	-
Choose Love	135,900	-
Other grants	40,209	305,010
	<u>9,030,986</u>	<u>12,124,216</u>

FA

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

3. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Promotional literature & brochures	-	34,078
Just Giving fees and charges	4,013	2,239
	<u>4,013</u>	<u>36,317</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Medical and infrastructure support	14,499,435	563,659	15,063,094
Humanitarian aid and relief	5,873,333	52,746	5,926,079
	<u>20,372,768</u>	<u>616,405</u>	<u>20,989,173</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Medical and infrastructure support	468,896	2,198	92,565	563,659
Humanitarian aid and relief	44,093	-	8,653	52,746
	<u>512,989</u>	<u>2,198</u>	<u>101,218</u>	<u>616,405</u>

Activity	Basis of allocation
Management	Estimated activity level
Finance	Estimated activity level
Information technology	Estimated activity level
Human resources	Estimated activity level
Other	Estimated activity level
Other 2	Estimated activity level
Other 3	Estimated activity level
Governance costs	Estimated activity level

FA

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	141,062	140,330
Trustees' social security	13,224	14,194
Trustees' pension contributions to money purchase schemes	2,528	2,628
	<u>156,814</u>	<u>157,152</u>

The two Trustees Faddy Sahloul and Fadi Al-Dairi, who are included within the key management team within the charity, received remuneration of £70,995 and £70,066 respectively, for their management services to the charity (2021: £70,165 each).

Close family members of the Trustees received £15,461 (2020: £15,521) as an employee of the charity.

Trustees' expenses

There were no other expenses paid to any of the Trustees during the year or in the previous year in relation to their role as Trustees.

7. STAFF COSTS

	Year ended 31.12.21	Year ended 31.12.20
	£	£
Wages and salaries	5,035,316	5,493,695
Social security costs	13,902	18,450
Other pension costs	2,852	2,996
	<u>5,052,070</u>	<u>5,515,141</u>

The average monthly number of employees during the year was as follows:

	Year ended 31.12.21	Year ended 31.12.20
Management	14	14
Administration	73	73
Field staff	<u>958</u>	<u>969</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

7. STAFF COSTS - continued

<u>1,045</u>	<u>1,056</u>
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Two employees received emoluments of between £70,000 and £80,000 during the financial period (2020: two).

No employees received emoluments of between £60,000 and £70,000 during the financial period (2020: nil).

The salary figure above for this financial period, includes £4,864,278 (2020: £5,317,016) of salaries paid to field workers managers and admin staff working in Syria and Turkey.

The total remuneration and benefits paid to key management personnel was £347,180 (2020: £347,990). Key management personnel during the year include: two trustees (who also hold management positions), and seven other operational managers (2020: two trustees and seven other managers).

Due to the impact of COVID-19, there was little to no voluntary work during the financial period 2021. If the charity were to pay its volunteers their estimated wages would be minimal (2020: £14,400).

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2021 and 31 December 2021	<u>28,465</u>	<u>21,961</u>	<u>44,250</u>	<u>94,676</u>
DEPRECIATION				
At 1 January 2021 and 31 December 2021	<u>28,465</u>	<u>21,961</u>	<u>44,250</u>	<u>94,676</u>
NET BOOK VALUE				
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Most assets acquired for use in the charity are charged as an expense in the year of purchase - see note 1.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

9. STOCKS

	2021	2020
	£	£
Stocks	4,623,117	5,650,588
	<u>4,623,117</u>	<u>5,650,588</u>

Stock consists principally of undistributed gifts in kind.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	3,028	29,426
Prepayments	4,681	4,681
Accrued income	245,446	305,010
	<u>253,155</u>	<u>339,117</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	14,801	4,891
Other creditors	465	443
Accruals and deferred income	402,456	463,058
	<u>417,722</u>	<u>468,392</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	2,090,682	(675,000)	1,415,682
Bashir	100,380	(80,285)	20,095
lyilik Yardimlasma	59,419	(59,419)	-
	2,250,481	(814,704)	1,435,777
Restricted funds			
World Vision Int'l - Construction and Medical support to hospitals and WASH	70,519	(70,519)	-
World Care Foundation	-	20,175	20,175
Help Refugees	111,129	(111,129)	-
Human Aid	127,204	(77,330)	49,874
AAR Japan GIK	26,003	(25,283)	720
HALO (ECHO)	65,282	(65,282)	-
WHO VARIOUS	179,693	(178,393)	1,300
HF 12843	16,728	(16,728)	-
DDD -ECHO	7,018	(5,756)	1,262
HF16221	53,026	7,757	60,783
HF16277			
	123,077	(97,610)	25,467
IOM Mixed	2,337	(2,337)	-
Malteser 2573	31,978	41,087	73,065
NGO Forum Goal	17,845	(17,845)	-
TRC GIK	560,134	(560,134)	-
Malteser GIK	311,194	662,369	973,563
MSB GIK	3,022	(3,022)	-
Orienthelfer	7,778	73,470	81,248
UNOPS 13719			
	63,719	(63,719)	-
WHO Restricted Goods In Kind	3,126,992	(407,385)	2,719,607
Choose Love	-	15,744	15,744
Grand Challenges Canada	-	21,223	21,223
HF18346	-	165,342	165,342
HF18360	-	34,196	34,196
HF18983	-	11,334	11,334
MALT2585	-	17,057	17,057
	4,904,678	(632,718)	4,271,960
TOTAL FUNDS	7,155,159	(1,447,422)	5,707,737

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	951,068	(1,626,068)	(675,000)
Bashir	633,120	(713,405)	(80,285)
Iyilik Yardimlasma	301,263	(360,682)	(59,419)
	1,885,451	(2,700,155)	(814,704)
Restricted funds			
Other Emergency Aid	38,405	(38,405)	-
World Vision Int'l - Construction and Medical support to hospitals and WASH	794,237	(864,756)	(70,519)
Malteser Intl - Emergency Health Care Support	22,361	(22,361)	-
World Care Foundation	222,623	(202,448)	20,175
Help Refugees	(2)	(111,127)	(111,129)
Human Aid	160,334	(237,664)	(77,330)
AAR Japan GIK	443,916	(469,199)	(25,283)
HALO (ECHO)	200,797	(266,079)	(65,282)
TRC	26,440	(26,440)	-
Unicef Hosting WASH cluster	597,012	(597,012)	-
WHO VARIOUS	598,395	(776,788)	(178,393)
HF 12843	-	(16,728)	(16,728)
JPF7, JPF8	60,558	(60,558)	-
DDD -ECHO	72,409	(78,165)	(5,756)
Halo - WW1	3,846	(3,846)	-
HF16221	197,435	(189,678)	7,757
HF16277			
	126,543	(224,153)	(97,610)
IOM Mixed	53,514	(55,851)	(2,337)
Malteser 2573	1,316,383	(1,275,296)	41,087
NGO Forum Goal	34,723	(52,568)	(17,845)
TRC GIK	-	(560,134)	(560,134)
Malteser GIK	986,435	(324,066)	662,369
MSB GIK	-	(3,022)	(3,022)
Orienteherfer	91,235	(17,765)	73,470
UNOPS 13719			
	176,921	(240,640)	(63,719)
WHO Restricted Goods In Kind	7,966,555	(8,373,940)	(407,385)
Choose Love	135,900	(120,156)	15,744

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Grand Challenges Canada	94,511	(73,288)	21,223
HF18346	655,443	(490,101)	165,342
HF18360	398,080	(363,884)	34,196
HF18983	345,739	(334,405)	11,334
MALT2585	1,765,239	(1,748,182)	17,057
TB05	74,326	(74,326)	-
	<u>17,660,313</u>	<u>(18,293,031)</u>	<u>(632,718)</u>
TOTAL FUNDS	<u>19,545,764</u>	<u>(20,993,186)</u>	<u>(1,447,422)</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,005,454	1,085,228	2,090,682
ASSL	42,015	(42,015)	-
Bashir	-	100,380	100,380
Iyilik Yardimlasma	5,479	53,940	59,419
Malteser GIK	247,540	(247,540)	-
Shelterbox GIK	34,950	(34,950)	-
GAC GIK	6,575	(6,575)	-
WHH1047GIK	24,428	(24,428)	-
WHO GIK	196,932	(196,932)	-
	1,563,373	687,108	2,250,481
Restricted funds			
World Vision Int'l - Construction and Medical support to hospitals and WASH	-	70,519	70,519
Help Refugees	25,441	85,688	111,129
Human Aid	52,004	75,200	127,204
AAR Japan GIK	90,451	(64,448)	26,003
Midwives training	6,397	(6,397)	-
HALO (ECHO)	45,559	19,723	65,282
HF10175	63,879	(63,879)	-
HF9484	15,013	(15,013)	-
MDM Atme Clinics	1,417	(1,417)	-
WHO VARIOUS	24,323	155,370	179,693
HF 12860	49,627	(49,627)	-
HF 11302	160,592	(160,592)	-
HF 12843	33,246	(16,518)	16,728
HF 13755	95,706	(95,706)	-
HF 13782	229,580	(229,580)	-
WHH 1047 - SYR	202,134	(202,134)	-
DDD -ECHO	-	7,018	7,018
HF16221	-	53,026	53,026
HF16277	-		
	-	123,077	123,077
IOM Mixed	-	2,337	2,337
Malteser 2573	-	31,978	31,978
NGO Forum Goal	-	17,845	17,845
TRC GIK	-	560,134	560,134

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued			
Malteser GIK	-	311,194	311,194
MSB GIK	-	3,022	3,022
Orientheifer	-	7,779	7,779
UNOPS 13719			
	-	63,719	63,719
WHO Restricted Goods In Kind	-	3,126,992	3,126,992
		1,095,369	3,809,310
		2,658,742	4,496,418
TOTAL FUNDS			
		2,658,742	4,496,418
		7,155,160	7,155,160

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,333,153	(247,925)	1,085,228
ASSL	41,339	(83,354)	(42,015)
Bashir	100,380	-	100,380
Iyilik Yardimlasma	145,012	(91,072)	53,940
Malteser GIK	-	(247,540)	(247,540)
Shelterbox GIK	-	(34,950)	(34,950)
GAC GIK	-	(6,575)	(6,575)
WHH1047GIK	-	(24,428)	(24,428)
WHO GIK	-	(196,932)	(196,932)
	1,619,884	(932,776)	687,108
Restricted funds			
World Vision Int'l - Construction and Medical support to hospitals and WASH	1,087,404	(1,016,885)	70,519
Syria Relief and Development - Heath Care Facilities	47,436	(47,436)	-
UNOPS/UNMAS - Victim Support	224	(224)	-
Help Refugees	257,472	(171,784)	85,688
Human Aid	225,983	(150,783)	75,200
AAR Japan GIK	690,323	(754,771)	(64,448)
Midwives training	(6,397)	-	(6,397)
HALO (ECHO)	1,160,350	(1,140,627)	19,723
HALO (DIFD)	106,104	(106,104)	-
HF10175	(69,887)	6,008	(63,879)
HF9484	(15,532)	519	(15,013)
Malteser 2537	1,721,944	(1,721,944)	-
MDM Atme Clinics	(1,554)	137	(1,417)
Hosting NGO Forum	194	(194)	-
TRC	370,670	(370,670)	-
Unicef Hosting WASH cluster	399,571	(399,571)	-
WHO VARIOUS	873,473	(718,103)	155,370
Wold care other projects	243,442	(243,442)	-
HF 12860	(4,193)	(45,434)	(49,627)
HF 11302	(45,399)	(115,193)	(160,592)
HF 12843	117,753	(134,271)	(16,518)
HF 13755	19,898	(115,604)	(95,706)
HF 13782	46,096	(275,676)	(229,580)
JPF7, JPF8	216,199	(216,199)	-
WHH 1047 - SYR	279,235	(481,369)	(202,134)

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued			
DDD -ECHO	329,179	(322,161)	7,018
Halo - WW1	80,470	(80,470)	-
HF14921	571,361	(571,361)	-
HF14903			
	468,045	(468,045)	-
HF14994	437,625	(437,625)	-
HF14997	220,034	(220,034)	-
HF16221	313,306	(260,280)	53,026
HF16277			
	202,719	(79,642)	123,077
IOM Mixed	72,082	(69,745)	2,337
JPF8	193,639	(193,639)	-
Malteser 2573	1,175,460	(1,143,482)	31,978
NGO Forum Goal	157,022	(139,177)	17,845
TRC GIK	1,616,518	(1,056,384)	560,134
Malteser GIK	1,704,219	(1,393,025)	311,194
MSB GIK	28,220	(25,198)	3,022
IOM GIK	295,734	(295,734)	-
Orienthelfer	24,531	(16,752)	7,779
Unicef GIK	98,690	(98,690)	-
UNOPS 13719			
	330,963	(267,244)	63,719
WHO Restricted Goods In Kind	6,963,437	(3,836,445)	3,126,992
AAR-JPFC-1	43,372	(43,372)	-
	<u>23,047,435</u>	<u>(19,238,125)</u>	<u>3,809,310</u>
TOTAL FUNDS	<u>24,667,319</u>	<u>(20,170,901)</u>	<u>4,496,418</u>

Restricted funds are classified by donor. Each of the major donors funds a number of projects but the fund information is presented in an aggregated basis by donor.

The main funders during this financial period were:

AAR

AAR provided funds for the distribution of humanitarian aid to people in need in Syria, predominantly food baskets and winterisation kits.

WVI

WVI provided funds to help deliver life saving services including "WASH - Water, Sanitation and Hygiene", health, food and non-food items which were distributed to people in need in Syria. In addition funds were provided to build a new Hospital in Atme.

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

WHH

WHH provided funds to help deliver nursing training to increase the number of nurses within Syria and to enable delivery of the "WASH - Water, Sanitation and Hygiene" project, including latrines and showers.

MALTESER

Malteser provided funds for emergency health care support for conflict-affected IDPs (internally displaced persons) and residents in Syria.

HALO

HALO provided funds for live-saving mine action in support of displaced and returning communities in Northern Syria, and to increase resilience and reduce the impact of Explosive Remnants of War (ERW) for vulnerable communities.

WHO

WHO provides lifesaving and essential medicines, medical supplies, and equipment to health facilities in northern Syria.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

HAND IN HAND FOR AID AND DEVELOPMENT

England & Wales - Charity number 1176805

Accounts

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

HPCA Limited
Chartered Accountants
and Statutory Auditors
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

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for the year ended 31 December 2020

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HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity remain as follows:

- The relief of financial hardship
- The provision of food, shelter, water, hygiene and other essentials
- The relief of sickness and preservation of health
- The advancement of education, vocational training and community empowerment
- The support of women, children and persons with disabilities

It seeks to carry out these objectives working with Syrian people within Syria, and also those displaced from Syria.

Significant activities

During the period covered by these financial statements, the main activities of the charity were as follows:

- Distribution of emergency aid in the form of food, winter kits, non-food items and medical supplies
- Providing support to other projects with a particular focus on medical services
- Provision of medical services
- Support farmers with irrigation and tools
- Rehabilitation of water and sewage network to ensure clean water
- Support children with their education by running and supporting schools
- Livelihood projects and community empowerment with particular attention to persons with disabilities and female heads of household.

Public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind

We heavily rely on volunteers to support our work in the UK, particularly in Birmingham, where volunteers give their time, and most of the donations come from. It also includes our representation in Scotland.

The Board of Trustees is grateful to support from private donors and volunteers as this sustain our emergency response and gives us flexibility in the field. Excess medical supplies are collected in the UK and shipped to Syria from our warehouse in Birmingham.

Knitted blankets and jumpers are donated by knitting groups around the UK and form an integral part of our winter response.

HIHFAD field team distribute aid to beneficiaries as part of our regular programming or in response to emergency alongside aid distributed through our health facilities. Aid is also distributed on behalf of other British, European & Turkish humanitarian agencies through our field team.

Major Security Events

2020 saw a significant shift in the security dynamics and operational challenges with our response in North West Syria; we relocated several health facilities from their previous location into new ones, namely: Baloun Paediatrics & Maternity Hospital, Kfr Nobol Surgical Hospital and Maar Dibseh Health Centre. These facilities were relocated on the 27th of January 2020.

HIHFAD lost a key member of staff in a truck explosion that hit the town of AFRIN in Northern Syria on the 14th of September.

Dr Ammar Sheikh Ahmad (Field Medical Coordinator) was on duty at the time of the explosion, which took his life and dozens of other civilians. Dr Ammar left behind a wife and 2 young children. We were traumatized by the incident, and our thoughts are with his family and loved ones.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

To all our donors, volunteers and supporters past and present:

This report reflects our activities in 2020, a year that saw the Global Pandemic hitting communities hard and made us think about our actions and take responsibility for protecting ourselves and those around us. Despite the challenges with the pandemic, our donors and supporters kept their support, and we could meet the needs of the most affected communities inside Syria.

It's been 10 years since the start of the conflict, and the pressure keep growing. The length and uncertainty of this crisis make it one of the most difficult to respond to, given the challenges and inability to plan. Emergency response and assistance remain a crucial part of our intervention complemented by our livelihood projects to sustain communities and empower the most vulnerable.

A decline in unrestricted funds was evident, affecting some of our programs despite the growing needs in Syria. Resilience programs and community empowerment are essential to support refugees and displaced Syrians.

According to the 2021 Syria Humanitarian Response Plan, 13 million people require assistance compared to 11.7 million in 2019, with the \$4.22 billion required funds and only \$1.31 billion made available. The \$2.9 billion of unmet needs add to pressure on humanitarian assistance and the need to prioritize our response accordingly.

According to the 2021 Syria Humanitarian Needs Overview, 90% of the population below the poverty line, with 60% - 65% live in extreme poverty up from 50% - 60% in 2019. With 6.7 million internally displaced, with 1.9 million living in informal settlements and planned camps, an increase of 20% from the previous year. We saw 28 attacks on health facilities, and 61 schools were directly attacked. This has left 58% of hospitals to be fully functional. 2.45 million children are out of school.

Vision

HIHFAD envisages a stable, secure and just Syria with a healthy and thriving socioeconomic system. We envision a dignified Syrian society.

Mission

HIHFAD's goal is to empower every Syrian in need by strengthening resilience, distributing humanitarian aid, reconstructing vital infrastructure and implementing sustainable livelihood programmes directly inside Syria.

Values

HIHFAD aspires to achieve the highest of standards within humanitarian values. At the heart of our work ethic lies an untiring commitment to transparency, accountability and integrity. These are the foundations of our individual and collective actions.

HAND IN HAND FOR AID AND DEVELOPMENT
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REPORT OF THE TRUSTEES
for the year ended 31 December 2020

Sustainable programs and services remain a significant part of our activities, with Emergency Response remaining a crucial part of our intervention. Coordination and collaboration with other aid agencies make our programs a better response to our beneficiaries. We run our activities from our Gaziantep office, which facilitates all cross-border activities and reports back to the Board of Trustees in the UK.

Our programs focus on:

- Health & Nutrition.
- Agriculture and Irrigation.
- FSL (Food Security & Livelihood).
- WASH (Water, Sanitation & Hygiene).
- Protection and support to persons with disabilities.
- Education and Community Empowerment.
- Shelter & Shelter rehabilitation.
- Non-Food items, i.e. clothes, kitchen kits, hygiene kits.

Our Programs are supported by:

- MEAL Department (Monitoring, Evaluation, Accountability & Learning).
- Finance department.
- Logistics & Procurement department.
- Safety & Security department.
- Human Resources department.
- Compliance department.
- Grants and Fundraising department.
- Media & Documentation department.

Achievements

- Shelter & Non-food items response:

HIHFAD is able to provide an immediate coordinated response in the event of emergencies, with two large, strategic warehouses that are focused solely on emergency response. These warehouses are a lifeline when crisis hit. HIHFAD ensures that pre-positioned supplies are always kept available in anticipation of future needs.

HIHFAD technical engineers design home rehabilitation projects and implement them in line with Shelter cluster recommendations, coordinating the distribution of tents to IDPs and replacing damaged tents.

HIHFAD provides essential shelter support to host communities and camps, with a wide variety of NFI distributed to IDPs ranging from hygiene kits, dignity kits, agriculture tool kits, shelter rehabilitation kits, water filtration kits, winterisation kits, school kits, and fuel for heating.

30,462 hygiene kits were distributed as part of our response.

- Medical Response:

According to UN figures, 12 Million people need health services, 15% require Mental Health & 15% live with a disability.

We currently have 20 health facilities located in NW Syria and provided 1,865,571 services.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

- WASH (Water, Sanitation & Hygiene) response:

Syria Humanitarian Response Plan 2020 suggests that 10.7 million people require WASH assistance, with at least 70% of sewage is untreated and 26% of garbage is inappropriately disposed of within communities.

HIHFAD supports communities in obtaining clean water by restoring networks and sewage systems. HIHFAD also supports local administrations in increasing their water management capacity through various training and workshops. Prefabricated latrines are provided to IDPs in camps and informal communities.

HIHFAD provides awareness sessions that are offered through outreach campaigns to improve living conditions and environmental health.

HIHFAD's focus is preventing a wide range of waterborne diseases through solid waste management and waste treatment solutions. All WASH activities are designed in line with SPHERE standards and WASH cluster recommendations.

205,207 beneficiaries were reached.

- Food Security, Livelihood & Agriculture response:

UN statistics suggest 9 million people need food security and agriculture services, 7.9 million people are food insecure & 1.9 million people are at risk of food insecurity.

HIHFAD food baskets were distributed according to needs assessments and in line with international standards. Ready-to-Eat meals (RTEs) are available for sudden displacement.

HIHFAD supports beneficiaries with packets of fresh bread daily.

HIHFAD livelihood projects attempt to reduce the burden for farmers by distributing seeds, fertilisers, pesticides, and irrigation vouchers to help farmers obtain high yields at low costs.

- Protection Response:

HIHFAD is leading humanitarian efforts in northwest Syria to address the vulnerability of persons with disabilities. Besides providing direct services targeting persons with disabilities, such as physical rehabilitation and prosthetics supports, HIHFAD conducted a series of inclusion awareness sessions in communities inside Syria and completed inclusion mainstreaming among the humanitarian actors.

Since 2016, HIHFAD scaled up its supports to people with disabilities through an innovative approach by uniquely delivering comprehensive support, including PSS, PT, Peer Support, Child reliance, Speech therapy, distributing assistive devices, case management and inclusive employment, and referrals to WASH, FSL, health services etc.

- Education response:

HAND IN HAND FOR AID AND DEVELOPMENT
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REPORT OF THE TRUSTEES
for the year ended 31 December 2020

A dedicated focus is given to support education. This support includes rehabilitating damaged schools, equipping schools with furniture such as desks, educational materials, tools, and resources needed to improve education access. Furthermore, we provide school bags and stationery to support schools. Regarding the logistics, we help schools with diesel for heating and running costs support (salaries for teachers, stationery and cleaning materials).

How we work:

Direct implementation of own projects in coordination with other aid agencies in Turkey through UN Clusters led UN Agencies. By doing so, we can efficiently reach more beneficiaries and avoid duplication.

The field team supported by program managers review requests for support and capacity to respond without compromising staff and beneficiary's safety or security using "Do no harm" principles.

We differentiate between regular programming and emergency response bearing in mind a more sustainable response.

MEAL (Monitoring, Evaluation, Accountability & Learning) Team play a significant role at every step of the aid cycle from the design of projects to the final assessment and has the views of all stakeholders represented.

Procurement takes place in Turkey where possible, for better and quicker access to suppliers ensuring quality products following approved Procurement policies, including tender for anything over \$ 5,000.

We teamed up with other aid agencies for unified advocacy messages on Syria. This is done through the Syrian NGO Alliance & NGO Forum, where we are founding member of both.

We were actively present in many conferences to speak about the suffering and needs of civilians caught in the conflict.

Voluntary help and gifts in kind:

Volunteers form an integral part of our operation, where aid is collected from all over the UK and shipped from Birmingham. Collected aid includes knitted winter clothing and toys, and medical supplies. Our teams inside Syria then distribute assistance following a needs assessment and in coordination with other aid agencies.

External factors:

Funding, available aid and security are our most significant challenge adding to its changes in donor's behaviour. Risks arising from indiscriminate targeting of humanitarian aid providers and the deliberate targeting of health facilities all contribute to challenges we face on the ground.

Contextual & Political Changes tend to impact our programs, including remote management and regulatory changes.

Our partners:

Our partnership with INGOs (International Non-Governmental Organisations) secure funds to deliver assistance in the field and strengthening each other's capacity. Partners vary from small NGOs to big INGOs and UN Agencies.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

FINANCIAL REVIEW

During the reporting period, our total income was £27,071,359 (£12,788,310 in 2019), which includes Gifts in kind received from various countries and Donors. The figure also includes the total grant income from multiple partners.

In 2020, our response was almost balanced between medical and non-medical programs.

Investment policy

Trustees chose to remain focused on delivering humanitarian assistance given the nature of our emergency response. The decision may be revised if we see a shift towards recovery.

Reserves policy

The Trustees have a policy of holding back £300,000 of unrestricted reserves to meet any unforeseen costs of relief required in an emergency.

FUTURE PLANS

Move into building communities and also expand into other countries like Yemen. We remain focused on supporting Women & Children, persons with disabilities and the provision of Trauma Healthcare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hand In Hand For Aid and Development is a Charitable Incorporated Organisation, established by a Deed of Trust dated 19th January 2018. The Trust Deed is the Organisation's governing document.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The nature of the charity's work is such that substantial risks exist in operating inside Syria, especially in those areas controlled by government forces. The trustees are very mindful of the risks taken by those carrying out the work in these locations.

New projects undergo thorough security assessment and involve seeking advice from specialists agencies. We follow the principles of "Do No Harm" when delivering humanitarian assistance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1176805

Principal address

Auckland Road
Sparkbrook
Birmingham
B11 1RH

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

Trustees

F Sahloul
F Al-Dairi
Dr O Gabbar
N Al-Dairi
N Dayaram

Auditors

HPCA Limited
Chartered Accountants
and Statutory Auditors
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

REPORT OF THE TRUSTEES
for the year ended 31 December 2020

Approved by order of the board of trustees on 31 October 2021 and signed on its behalf by:

F Sahloul - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HAND IN HAND FOR AID AND DEVELOPMENT

Opinion

We have audited the financial statements of Hand In Hand for Aid and Development (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HAND IN HAND FOR AID AND DEVELOPMENT

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HAND IN HAND FOR AID AND DEVELOPMENT

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including compliance with the Charity Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charity Commission, and the charity's legal advisors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HAND IN HAND FOR AID AND DEVELOPMENT

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

HPCA Limited
Chartered Accountants
and Statutory Auditors
Station House
Connaught Road
Brookwood
Woking
Surrey
GU24 0ER

31 October 2021

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,619,884	23,047,435	24,667,319	12,748,987
Other trading activities	3	-	-	-	39,323
Total		1,619,884	23,047,435	24,667,319	12,788,310
EXPENDITURE ON					
Raising funds	4	36,317	-	36,317	10,972
Charitable activities	5				
Medical and infrastructure support		671,236	8,738,957	9,410,193	7,329,220
Humanitarian aid and relief		225,223	10,499,168	10,724,391	5,156,434
Total		932,776	19,238,125	20,170,901	12,496,626
NET INCOME		687,108	3,809,310	4,496,418	291,684
RECONCILIATION OF FUNDS					
Total funds brought forward		1,563,373	1,095,369	2,658,742	2,367,058
TOTAL FUNDS CARRIED FORWARD		2,250,481	4,904,679	7,155,160	2,658,742

The notes form part of these financial statements

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

BALANCE SHEET
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Stocks	12	1,823,327	3,827,261	5,650,588	1,262,076
Debtors: amounts falling due within one year	13	40,083	299,034	339,117	600,877
Cash at bank and in hand		855,463	778,384	1,633,847	1,390,180
		<u>2,718,873</u>	<u>4,904,679</u>	<u>7,623,552</u>	<u>3,253,133</u>
CREDITORS					
Amounts falling due within one year	14	(468,392)	-	(468,392)	(594,391)
NET CURRENT ASSETS		<u>2,250,481</u>	<u>4,904,679</u>	<u>7,155,160</u>	<u>2,658,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,250,481</u>	<u>4,904,679</u>	<u>7,155,160</u>	<u>2,658,742</u>
NET ASSETS		<u>2,250,481</u>	<u>4,904,679</u>	<u>7,155,160</u>	<u>2,658,742</u>
FUNDS	15				
Unrestricted funds				2,250,481	1,563,373
Restricted funds				<u>4,904,679</u>	<u>1,095,369</u>
TOTAL FUNDS				<u>7,155,160</u>	<u>2,658,742</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2021 and were signed on its behalf by:

F Sahloul - Trustee

F Al-Dairi - Trustee

The notes form part of these financial statements

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

CASH FLOW STATEMENT
for the year ended 31 December 2020

Notes	2020 £	2019 £
Cash flows from operating activities		
Cash generated from operations 1	243,667	311,472
Net cash provided by operating activities	243,667	311,472
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(8,307)
Net cash provided by/(used in) investing activities	-	(8,307)
Change in cash and cash equivalents in the reporting period	243,667	303,165
Cash and cash equivalents at the beginning of the reporting period	1,390,180	1,087,015
Cash and cash equivalents at the end of the reporting period	1,633,847	1,390,180

The notes form part of these financial statements

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 December 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income for the reporting period (as per the Statement of Financial Activities)	4,496,418	291,684
Adjustments for:		
Depreciation charges	-	8,745
Increase in stocks	(4,388,512)	(231,285)
Decrease/(increase) in debtors	261,760	(15,900)
(Decrease)/increase in creditors	(125,999)	258,228
	<u>243,667</u>	<u>311,472</u>
Net cash provided by operations	<u><u>243,667</u></u>	<u><u>311,472</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	1,390,180	243,667	1,633,847
	<u>1,390,180</u>	<u>243,667</u>	<u>1,633,847</u>
Total	<u><u>1,390,180</u></u>	<u><u>243,667</u></u>	<u><u>1,633,847</u></u>

The notes form part of these financial statements

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The charity is involved with major humanitarian projects many of which are financed by grants provided by third party agencies. The grants are typically provided under comprehensive agreements clearly setting out how the funds are to be spent and are treated as restricted funds. In these cases there is a clear relationship between money spent on the project by the charity and entitlement to income from the third party agency. Where such arrangements are in place income is normally recognised under the agreement as the money is received.

On some occasions money is spent on the project by the charity in advance of receipt from the third party agency. This is typically, but not exclusively, the case when the final receipt is received at the completion of the project. In these cases, incurring the agreed expenditure creates the entitlement to the income and income is therefore recognised at that point. Any such amounts which have not been received at the balance sheet date are accrued as income and the associated debtor included within debtors as accrued income.

Any overspends on the project are recognised at completion of the project. If a material overspend can reasonably be foreseen then this is recognised immediately.

If project fund income has been received at the balance sheet date for a project which has not yet commenced the income is deferred and shown in creditors until the project commences.

In all instances any accrued income is recognised only if recoverable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated between the main areas of activity using a time apportionment basis with the following split:

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

	<u>Dec 2020</u>	<u>Dec 2019</u>
Medical and infrastructure support	55%	70%
Humanitarian aid and relief	45%	30%

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 100% on cost
Computer equipment	- 25% on cost

It is the charity's policy not to capitalise individual assets with a cost of less than £1,000.

The charity's primary purpose is providing humanitarian aid and although that includes creating, equipping and supporting hospitals together with supplying associated assets such as ambulances it is the intention that all such assets belong to the community in which they are located and therefore no assets in Syria are recognised on the balance sheet but all the costs which might be considered to be of a capital nature are included in direct charitable expenditure.

Stocks

The majority of stock at the period end represents undistributed gifts in kind, and the rest is purchased goods. The value of gifts in kind stock is based on the value given by the donor on their certificates, and if no value has been given, then it is based on a reasonable estimate set by the Trustees, who have taken into consideration the cost of similar items on the open market in order to arrive at their estimate. This applies to all Food, Non-Food-Items and Medical stock.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Restricted funds consist of financial balances only.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Gifts in kind

The charity receives gifts of food kits, hygiene kits, medical supplies, medical equipment, ambulances, clothing, etc. and arranges for these to be distributed to those in need within Syria. The majority of gifts are received directly into Syria from partner donors and they are given a value by the donor on their certificates. Other gifts include items received or collected from donors in various storage locations, and they are shipped or transported into the region in Syria where the charity distributes the goods to those in need. Where the donor has not given a value for these goods, then the Trustees set a value based on a reasonable estimate having considered the cost of similar items on the open market.

The financial statements have reflected such gifts in kind as income with an equivalent amount being reflected in charitable expenditure.

Any undistributed gifts in kind, have been shown in stock in the balance sheet.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	484,344	247,313
Gift aid	65,263	67,084
Grants	12,124,216	9,399,918
Gifts in Kind for charitable distribution	11,993,496	3,034,672
	<u>24,667,319</u>	<u>12,748,987</u>

The majority of gifts in kind represents food kits, but also includes hygiene kits, medical supplies, medical equipment, ambulances, clothing and other humanitarian aid which were gifted to the charity for distribution in Syria. The main basis for valuation used is values given by the donors on their certificates, or reasonable estimates by the Trustees, who give consideration to the open market value of the items.

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2020	2019
	£	£
World Vision International	1,046,316	1,758,450
Association for Aid Relief, Japan	377,968	613,893
Welt Hunger Hilfe	484,339	730,769
United Nations Office for Project Services	-	52,878
Syria Relief and Development Foundation	45,322	141,798
Malteser International	3,059,991	1,785,579
Other smaller grants	347,726	242,475
CARE	210,256	139,744
Medicines Du Monde	591	103,892
DRC	-	6,352
HALO	1,254,374	999,025
HF	2,484,267	1,710,411
Human Aid	243,811	342,619
NGOForum	166,945	106,466
TRC	443,333	393,217
UNICEF	414,519	-
World Health Organisation	601,049	272,350
Balyun - Haleb Labbeh	33,420	-
DDD	323,469	-
HELP	267,753	-
IOM	13,757	-
Other grants	305,010	-
	<u>12,124,216</u>	<u>9,399,918</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	-	39,323
	<u>-</u>	<u>39,323</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

4. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Fund raising expenses	-	247
Promotional literature & brochures	34,078	8,654
Just Giving fees and charges	2,239	2,071
	<u>36,317</u>	<u>10,972</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Medical and infrastructure support	8,865,122	545,071	9,410,193
Humanitarian aid and relief	10,502,639	221,752	10,724,391
	<u>19,367,761</u>	<u>766,823</u>	<u>20,134,584</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	5,317,016	4,273,352
Medical supplies & equipment	6,317,528	2,547,676
Food items & distribution	1,943,524	1,627,481
Various projects running costs	1,705,655	943,057
WASH Activities	1,435,375	966,699
Warehouse running costs	117,721	40,119
Non-food items & distribution	1,886,545	580,835
Transport & shipping	55,699	111,835
Vehicle hire and costs	543,010	405,860
Staff training, accom & travel	45,688	53,271
	<u>19,367,761</u>	<u>11,550,185</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Medical and infrastructure support	478,039	7,002	60,030	545,071
Humanitarian aid and relief	210,741	-	11,011	221,752
	<u>688,780</u>	<u>7,002</u>	<u>71,041</u>	<u>766,823</u>

Support costs, included in the above, are as follows:

			2020	2019
	Medical and infrastructure support £	Humanitarian aid and relief £	Total activities £	Total activities £
Trustees' remuneration etc	110,006	47,146	157,152	159,956
Wages	18,488	17,861	36,349	72,399
Social security	4,256	-	4,256	4,621
Pensions	368	-	368	426
Insurance	5,795	-	5,795	26,242
Telephone and internet	19,329	6,085	25,414	27,306
Printing, postage & stationery	50,935	42,907	93,842	85,150
Sundries	25,018	10,237	35,255	42,923
Travel & subsistence	51,183	7,397	58,580	158,707
Computer & software	15,619	-	15,619	22,817
Office costs	166,262	73,882	240,144	198,234
IT & communication costs	10,491	5,226	15,717	28,590
Exchange rate variance	289	-	289	6,812
Depreciation of tangible and heritage assets	-	-	-	8,745
Bank charges	7,002	-	7,002	11,949
Auditors' remuneration	10,500	4,500	15,000	15,000
Auditors' remuneration for non audit work	6,930	3,300	10,230	15,840
Accountancy and legal fees	42,600	3,211	45,811	49,752
	<u>545,071</u>	<u>221,752</u>	<u>766,823</u>	<u>935,469</u>

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

8. AUDITORS' REMUNERATION

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	15,000	15,000
Auditors' remuneration for non audit work	10,230	15,840
	<u>15,000</u>	<u>15,840</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' salaries	140,330	140,552
Trustees' social security	14,194	17,026
Trustees' pension contributions to money purchase schemes	2,628	2,378
	<u>157,152</u>	<u>159,956</u>

The two Trustees Faddy Sahloul and Fadi Al-Dairi, who make up the key management team within the charity, both received remuneration of £70,165 each for their management services to the charity (Dec 2019: £70,275). The remuneration is charged to partnerships as a percentage to each project with minimal effect on Private Funds. This was authorised by the Charity Commission.

Close family members of the Trustees received £15,521 (2019: £12,369).

Trustees' expenses

There were no other expenses paid to any of the Trustees during the year.

10. STAFF COSTS

	Year ended 31.12.20	Year ended 31.12.19
	£	£
Wages and salaries	5,493,695	4,486,299
Social security costs	18,450	21,646
Other pension costs	2,996	2,803
	<u>5,515,141</u>	<u>4,510,748</u>

The average monthly number of employees during the year was as follows:

HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

10. STAFF COSTS - continued

	Year ended 31.12.20	Year ended 31.12.19
Management	14	15
Administration	73	57
Field staff	969	796
	1,056	868

Two employees received emoluments of between £70,000 and £80,000 during the financial period (2019: two).

No employees received emoluments of between £60,000 and £70,000 during the financial period (2019: nil).

The salary figure above for this financial period, includes £5,317,016 (2019: £4,273,352) of salaries paid to field workers managers and admin staff working in Syria and Turkey.

The total remuneration and benefits paid to key management personnel was £347,990 (2019: £255,948). Key management personnel during the year include: two trustees (who also hold management positions), and seven other operational managers (2019: two trustees and two other managers).

Also, if the charity were to pay it's numerous volunteers, their estimated wages would be in the region of £14,400 (2019: £28,800) during the financial period.

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2020 and 31 December 2020	28,465	21,961	44,250	94,676
DEPRECIATION				
At 1 January 2020 and 31 December 2020	28,465	21,961	44,250	94,676
NET BOOK VALUE				
At 31 December 2020	-	-	-	-
At 31 December 2019	-	-	-	-

Included in Motor vehicles are vehicles which have been acquired for use in the field whether as Ambulances, Service Cars or small trucks. Vehicles and equipment in field use have a much shorter useful life than normal, and are written off over a period of 6 months from date of acquisition or transfer into Syria.

12. STOCKS

	2020 £	2019 £
Stocks	5,650,588	1,262,076

Stock consists principally of undistributed gifts in kind..

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	29,426	26,311
Prepayments	4,681	4,681
Accrued income	305,010	569,885
	339,117	600,877

Included in other debtors is a balance from Just Giving amounting to £Nil (Dec 2019: £1,049).

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	4,891	12,304
Other creditors	443	582
Accruals and deferred income	463,058	581,505
	<u>468,392</u>	<u>594,391</u>

**HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

15. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,005,454	1,085,228	2,090,682
ASSL	42,015	(42,015)	-
Bashir	-	100,380	100,380
Iyilik Yardimlasma	5,479	53,940	59,419
Malteser GIK	247,540	(247,540)	-
Shelterbox GIK	34,950	(34,950)	-
GAC GIK	6,575	(6,575)	-
WHH1047GIK	24,428	(24,428)	-
WHO GIK	196,932	(196,932)	-
	1,563,373	687,108	2,250,481
Restricted funds			
World Vision Int'l - Construction and Medical support to hospitals and WASH	-	70,519	70,519
Help Refugees	25,441	85,688	111,129
Human Aid	52,004	75,200	127,204
AAR Japan GIK	90,451	(64,448)	26,003
Midwives training	6,397	(6,397)	-
HALO (ECHO)	45,559	19,723	65,282
HF10175	63,879	(63,879)	-
HF9484	15,013	(15,013)	-
MDM Atme Clinics	1,417	(1,417)	-
WHO-853402/WHO -836222/ WHO 858868	24,323	155,370	179,693
HF 12860	49,627	(49,627)	-
HF 11302	160,592	(160,592)	-
HF 12843	33,246	(16,518)	16,728
HF 13755	95,706	(95,706)	-
HF 13782	229,580	(229,580)	-
WHH 1047 - SYR	202,134	(202,134)	-
DDD -ECHO	-	7,018	7,018
HF16221	-	53,026	53,026
HF16277	-		
	-	123,077	123,077
IOM Mixed	-	2,337	2,337
Malteser 2573	-	31,978	31,978
NGO Forum Goal	-	17,845	17,845
TRC GIK	-	560,134	560,134
Malteser GIK	-	311,194	311,194
MSB GIK	-	3,022	3,022

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

Orenithelfer	-	7,779	7,779
UNOPS 13719			
	-	63,719	63,719
WHO RGIK	-	3,126,992	3,126,992
	1,095,369	3,809,310	4,904,679
TOTAL FUNDS	2,658,742	4,496,418	7,155,160

**HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,333,153	(247,925)	1,085,228
ASSL	41,339	(83,354)	(42,015)
Bashir	100,380	-	100,380
Iyilik Yardimlasma	145,012	(91,072)	53,940
Malteser GIK	-	(247,540)	(247,540)
Shelterbox GIK	-	(34,950)	(34,950)
GAC GIK	-	(6,575)	(6,575)
WHH1047GIK	-	(24,428)	(24,428)
WHO GIK	-	(196,932)	(196,932)
	1,619,884	(932,776)	687,108
Restricted funds			
World Vision Int'l - Construction and Medical support to hospitals and WASH	1,087,404	(1,016,885)	70,519
Syria Relief and Development - Heath Care Facilities	47,436	(47,436)	-
UNOPS/UNMAS - Victim Support	224	(224)	-
Help Refugees	257,472	(171,784)	85,688
Human Aid	225,983	(150,783)	75,200
AAR Japan GIK	690,323	(754,771)	(64,448)
Midwives training	(6,397)	-	(6,397)
HALO (ECHO)	1,160,350	(1,140,627)	19,723
HALO (DIFD)	106,104	(106,104)	-
HF10175	(69,887)	6,008	(63,879)
HF9484	(15,532)	519	(15,013)
Malteser 2537	1,721,944	(1,721,944)	-
MDM Atme Clinics	(1,554)	137	(1,417)
Hosting NGO Forum	194	(194)	-
TRC	370,670	(370,670)	-
Unicef Hosting WASH cluster	399,571	(399,571)	-
WHO-853402/WHO -836222/ WHO 858868	873,473	(718,103)	155,370
Wold care other projects	243,442	(243,442)	-
HF 12860	(4,193)	(45,434)	(49,627)
HF 11302	(45,399)	(115,193)	(160,592)
HF 12843	117,753	(134,271)	(16,518)
HF 13755	19,898	(115,604)	(95,706)
HF 13782	46,096	(275,676)	(229,580)
JPF7	216,199	(216,199)	-

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

WHH 1047 - SYR	279,235	(481,369)	(202,134)
DDD -ECHO	329,179	(322,161)	7,018
Halo - WW1	80,470	(80,470)	-
HF14921	571,361	(571,361)	-
HF14903			
	468,045	(468,045)	-
HF14994	437,625	(437,625)	-
HF14997	220,034	(220,034)	-
HF16221	313,306	(260,280)	53,026
HF16277			
	202,719	(79,642)	123,077
IOM Mixed	72,082	(69,745)	2,337
JPF8	193,639	(193,639)	-
Malteser 2573	1,175,460	(1,143,482)	31,978
NGO Forum Goal	157,022	(139,177)	17,845
TRC GIK	1,616,518	(1,056,384)	560,134
Malteser GIK	1,704,219	(1,393,025)	311,194
MSB GIK	28,220	(25,198)	3,022
IOM GIK	295,734	(295,734)	-
Orenithelfer	24,531	(16,752)	7,779
Unicef GIK	98,690	(98,690)	-
UNOPS 13719			
	330,963	(267,244)	63,719
WHO RGIK	6,963,437	(3,836,445)	3,126,992
AAR-JPFC-1	43,372	(43,372)	-
	<u>23,047,435</u>	<u>(19,238,125)</u>	<u>3,809,310</u>
TOTAL FUNDS	<u><u>24,667,319</u></u>	<u><u>(20,170,901)</u></u>	<u><u>4,496,418</u></u>

**HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	1,269,060	(263,606)	1,005,454
ASSL	343,696	(301,681)	42,015
Iyilik Yardimlasma	8,429	(2,950)	5,479
Malteser GIK	6,780	240,760	247,540
Shelterbox GIK	51,545	(16,595)	34,950
GAC GIK	-	6,575	6,575
WHH1047GIK	-	24,428	24,428
WHO GIK	-	196,932	196,932
	1,679,510	(116,137)	1,563,373
Restricted funds			
Welt Hunger Hilfe - Food kits & Training and WASH	3,763	(3,763)	-
UNOPS/UNMAS - Victim Support	26,751	(26,751)	-
Help Refugees	-	25,441	25,441
Human Aid	-	52,004	52,004
JPF - AAR	24,296	(24,296)	-
AAR Japan GIK	-	90,451	90,451
Midwives training	-	6,397	6,397
HALO (ECHO)	98,241	(52,682)	45,559
HF10175	342,584	(278,705)	63,879
HF7655	13,208	(13,208)	-
HF9484	76,774	(61,761)	15,013
MDM Atme Clinics	24,935	(23,518)	1,417
Hosting NGO Forum	23,407	(23,407)	-
Shelterbox	1,383	(1,383)	-
SRD-HF-9494	1,111	(1,111)	-
Unicef Hosting WASH cluster	23,077	(23,077)	-
Ussom Vaccines Campaigns	2,798	(2,798)	-
WHO-853402/WHO -836222/ WHO 858868	23,434	889	24,323
Wold care other projects	1,786	(1,786)	-
HF 12860	-	49,627	49,627
HF 11302	-	160,592	160,592
HF 12843	-	33,246	33,246
HF 13755	-	95,706	95,706
HF 13782	-	229,580	229,580
WHH 1047 - SYR	-	202,134	202,134

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

	687,548	407,821	1,095,369
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,367,058</u></u>	<u><u>291,684</u></u>	<u><u>2,658,742</u></u>

**HAND IN HAND FOR AID AND DEVELOPMENT
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**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	751,628	(1,015,234)	(263,606)
ASSL	65,320	(367,001)	(301,681)
Iyilik Yardimlasma	53,299	(56,249)	(2,950)
Malteser GIK	246,381	(5,621)	240,760
Shelterbox GIK	-	(16,595)	(16,595)
GAC GIK	6,575	-	6,575
WHH1047GIK	536,527	(512,099)	24,428
WHO GIK	1,195,825	(998,893)	196,932
	2,855,555	(2,971,692)	(116,137)
Restricted funds			
Welt Hunger Hilfe - Food kits & Training and WASH	-	(3,763)	(3,763)
World Vision Int'l - Construction and Medical support to hospitals and WASH	1,758,450	(1,758,450)	-
Syria Relief and Development - Heath Care Facilities	122,378	(122,378)	-
UNOPS/UNMAS - Victim Support	52,878	(79,629)	(26,751)
Help Refugees	167,795	(142,354)	25,441
Human Aid	52,004	-	52,004
JPF - AAR	168,043	(192,339)	(24,296)
AAR Japan GIK	471,660	(381,209)	90,451
Midwives training	72,476	(66,079)	6,397
Volunteers training	6,352	(6,352)	-
HALO (ECHO)	646,874	(699,556)	(52,682)
HALO (DIFD)	352,151	(352,151)	-
HF10175	256,702	(535,407)	(278,705)
HF7655	(13,208)	-	(13,208)
HF9021	(2,156)	2,156	-
HF9484	89,441	(151,202)	(61,761)
Human Aid	110,031	(110,031)	-
Malteser 2464-B	(691)	691	-
Malteser 2537	1,786,270	(1,786,270)	-
MDM Atme Clinics	103,892	(127,410)	(23,518)
Hosting NGO Forum	106,466	(129,873)	(23,407)
Balyun - Haleb Labbeh	13,658	(13,658)	-
Shelterbox	-	(1,383)	(1,383)
SRD - HF - 8367	(1,207)	1,207	-
SRD-HF-9494	20,627	(21,738)	(1,111)

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

TRC	393,217	(393,217)	-
Unicef Hosting WASH cluster	-	(23,077)	(23,077)
Ussom Vaccines Campaigns	(190)	(2,608)	(2,798)
WHH-SYR1038	(477)	477	-
WHO-853402/WHO -836222/ WHO 858868	272,350	(271,461)	889
Wold care other projects	139,744	(141,530)	(1,786)
Mobile Clinics	28,363	(28,363)	-
HF 12860	223,468	(173,841)	49,627
HF 11302	393,883	(233,291)	160,592
HF 12843	174,408	(141,162)	33,246
HF 13755	208,553	(112,847)	95,706
HF 13782	379,320	(149,740)	229,580
JPF7	445,850	(445,850)	-
WHH 1047 - SYR	933,380	(731,246)	202,134
	<u>9,932,755</u>	<u>(9,524,934)</u>	<u>407,821</u>
TOTAL FUNDS	<u><u>12,788,310</u></u>	<u><u>(12,496,626)</u></u>	<u><u>291,684</u></u>

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,269,060	821,622	2,090,682
ASSL	343,696	(343,696)	-
Bashir	-	100,380	100,380
Iyilik Yardimlasma	8,429	50,990	59,419
Malteser GIK	6,780	(6,780)	-
Shelterbox GIK	51,545	(51,545)	-
	1,679,510	570,971	2,250,481
Restricted funds			
Welt Hunger Hilfe - Food kits & Training and WASH	3,763	(3,763)	-
World Vision Int'l - Construction and Medical support to hospitals and WASH	-	70,519	70,519
UNOPS/UNMAS - Victim Support	26,751	(26,751)	-
Help Refugees	-	111,129	111,129
Human Aid	-	127,204	127,204
JPF - AAR	24,296	(24,296)	-
AAR Japan GIK	-	26,003	26,003
HALO (ECHO)	98,241	(32,959)	65,282
HF10175	342,584	(342,584)	-
HF7655	13,208	(13,208)	-
HF9484	76,774	(76,774)	-
MDM Atme Clinics	24,935	(24,935)	-
Hosting NGO Forum	23,407	(23,407)	-
Shelterbox	1,383	(1,383)	-
SRD-HF-9494	1,111	(1,111)	-
Unicef Hosting WASH cluster	23,077	(23,077)	-
Ussom Vaccines Campaigns	2,798	(2,798)	-
WHO-853402/WHO -836222/ WHO 858868	23,434	156,259	179,693
Wold care other projects	1,786	(1,786)	-
HF 12843	-	16,728	16,728
DDD -ECHO	-	7,018	7,018
HF16221	-	53,026	53,026
HF16277	-		
	-	123,077	123,077
IOM Mixed	-	2,337	2,337

HAND IN HAND FOR AID AND DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

Malteser 2573	-	31,978	31,978
NGO Forum Goal	-	17,845	17,845
TRC GIK	-	560,134	560,134
Malteser GIK	-	311,194	311,194
MSB GIK	-	3,022	3,022
Orenithelfer	-	7,779	7,779
UNOPS 13719			
	-	63,719	63,719
WHO RGIK	-	3,126,992	3,126,992
		687,548	4,217,131
TOTAL FUNDS		2,367,058	4,788,102
			7,155,160

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**NOTES TO THE FINANCIAL STATEMENTS - continued
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15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,084,781	(1,263,159)	821,622
ASSL	106,659	(450,355)	(343,696)
Bashir	100,380	-	100,380
Iyilik Yardimlasma	198,311	(147,321)	50,990
Malteser GIK	246,381	(253,161)	(6,780)
Shelterbox GIK	-	(51,545)	(51,545)
GAC GIK	6,575	(6,575)	-
WHH1047GIK	536,527	(536,527)	-
WHO GIK	1,195,825	(1,195,825)	-
	4,475,439	(3,904,468)	570,971
Restricted funds			
Welt Hunger Hilfe - Food kits & Training and WASH	-	(3,763)	(3,763)
World Vision Int'l - Construction and Medical support to hospitals and WASH	2,845,854	(2,775,335)	70,519
Syria Relief and Development - Heath Care Facilities	169,814	(169,814)	-
UNOPS/UNMAS - Victim Support	53,102	(79,853)	(26,751)
Help Refugees	425,267	(314,138)	111,129
Human Aid	277,987	(150,783)	127,204
JPF - AAR	168,043	(192,339)	(24,296)
AAR Japan GIK	1,161,983	(1,135,980)	26,003
Midwives training	66,079	(66,079)	-
Volunteers training	6,352	(6,352)	-
HALO (ECHO)	1,807,224	(1,840,183)	(32,959)
HALO (DIFD)	458,255	(458,255)	-
HF10175	186,815	(529,399)	(342,584)
HF7655	(13,208)	-	(13,208)
HF9021	(2,156)	2,156	-
HF9484	73,909	(150,683)	(76,774)
Human Aid	110,031	(110,031)	-
Malteser 2464-B	(691)	691	-
Malteser 2537	3,508,214	(3,508,214)	-
MDM Atme Clinics	102,338	(127,273)	(24,935)
Hosting NGO Forum	106,660	(130,067)	(23,407)
Balyun - Haleb Labbeh	13,658	(13,658)	-
Shelterbox	-	(1,383)	(1,383)

**HAND IN HAND FOR AID AND DEVELOPMENT
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**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

15. MOVEMENT IN FUNDS - continued

SRD - HF - 8367	(1,207)	1,207	-
SRD-HF-9494	20,627	(21,738)	(1,111)
TRC	763,887	(763,887)	-
Unicef Hosting WASH cluster	399,571	(422,648)	(23,077)
Ussom Vaccines Campaigns	(190)	(2,608)	(2,798)
WHH-SYR1038	(477)	477	-
WHO-853402/WHO -836222/ WHO 858868	1,145,823	(989,564)	156,259
Wold care other projects	383,186	(384,972)	(1,786)
Mobile Clinics	28,363	(28,363)	-
HF 12860	219,275	(219,275)	-
HF 11302	348,484	(348,484)	-
HF 12843	292,161	(275,433)	16,728
HF 13755	228,451	(228,451)	-
HF 13782	425,416	(425,416)	-
JPF7	662,049	(662,049)	-
WHH 1047 - SYR	1,212,615	(1,212,615)	-
DDD -ECHO	329,179	(322,161)	7,018
Halo - WW1	80,470	(80,470)	-
HF14921	571,361	(571,361)	-
HF14903			
	468,045	(468,045)	-
HF14994	437,625	(437,625)	-
HF14997	220,034	(220,034)	-
HF16221	313,306	(260,280)	53,026
HF16277			
	202,719	(79,642)	123,077
IOM Mixed	72,082	(69,745)	2,337
JPF8	193,639	(193,639)	-
Malteser 2573	1,175,460	(1,143,482)	31,978
NGO Forum Goal	157,022	(139,177)	17,845
TRC GIK	1,616,518	(1,056,384)	560,134
Malteser GIK	1,704,219	(1,393,025)	311,194
MSB GIK	28,220	(25,198)	3,022
IOM GIK	295,734	(295,734)	-
Orenithelfer	24,531	(16,752)	7,779
Unicef GIK	98,690	(98,690)	-
UNOPS 13719			
	330,963	(267,244)	63,719
WHO RGIK	6,963,437	(3,836,445)	3,126,992
AAR-JPFC-1	43,372	(43,372)	-
	<u>32,980,190</u>	<u>(28,763,059)</u>	<u>4,217,131</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

TOTAL FUNDS	<u>37,455,629</u>	<u>(32,667,527)</u>	<u>4,788,102</u>
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Restricted funds are classified by donor. Each of the major donors funds a number of projects but the fund information is presented in an aggregated basis by donor.

The main funders during this financial period were:

AAR

AAR provided funds for the distribution of humanitarian aid to people in need in Syria, predominantly food baskets and winterisation kits.

WVI

WVI provided funds to help deliver life saving services including "WASH - Water, Sanitation and Hygiene", health, food and non-food items which were distributed to people in need in Syria. In addition funds were provided to build a new Hospital in Atme.

WHH

WHH provided funds to help deliver nursing training to increase the number of nurses within Syria and to enable delivery of the "WASH - Water, Sanitation and Hygiene" project, including latrines and showers.

MALTESER

Malteser provided funds for emergency health care support for conflict-affected IDPs (internally displaced persons) and residents in Syria.

HALO

HALO provided funds for live-saving mine action in support of displaced and returning communities in Northern Syria, and to increase resilience and reduce the impact of Explosive Remnants of War (ERW) for vulnerable communities.

WHO

WHO provides lifesaving and essential medicines, medical supplies, and equipment to health facilities in northern Syria.

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.