

**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**  
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**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.

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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.

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**(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:**

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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.

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**(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](http://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](http://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  
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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,619,884	23,047,435	24,667,319	12,748,987
Other trading activities	3	-	-	-	39,323
<b>Total</b>		1,619,884	23,047,435	24,667,319	12,788,310
 <b>EXPENDITURE ON</b>					
Raising funds	4	36,317	-	36,317	10,972
<b>Charitable activities</b>	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
<b>Total</b>		932,776	19,238,125	20,170,901	12,496,626
 <b>NET INCOME</b>		687,108	3,809,310	4,496,418	291,684
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,563,373	1,095,369	2,658,742	2,367,058
 <b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(468,392)	-	(468,392)	(594,391)
<b>NET CURRENT ASSETS</b>		<u>2,250,481</u>	<u>4,904,679</u>	<u>7,155,160</u>	<u>2,658,742</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,250,481</u>	<u>4,904,679</u>	<u>7,155,160</u>	<u>2,658,742</u>
<b>NET ASSETS</b>		<u>2,250,481</u>	<u>4,904,679</u>	<u>7,155,160</u>	<u>2,658,742</u>
<b>FUNDS</b>	15				
Unrestricted funds				2,250,481	1,563,373
Restricted funds				<u>4,904,679</u>	<u>1,095,369</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>		
Cash generated from operations                      1	243,667	311,472
	<hr/>	<hr/>
Net cash provided by operating activities	243,667	311,472
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(8,307)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	-	(8,307)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>	243,667	303,165
<b>Cash and cash equivalents at the beginning of the reporting period</b>	1,390,180	1,087,015
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>	1,633,847	1,390,180
	<hr/> <hr/>	<hr/> <hr/>

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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	4,496,418	291,684
<b>Adjustments for:</b>		
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>
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
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>
<b>Total</b>	<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**  
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**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**  
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**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**  
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**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**  
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**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**  
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**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**  
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**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:

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**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
	<hr/>	<hr/>
	1,056	868
	<hr/>	<hr/>

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 £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	28,465	21,961	44,250	94,676
<b>DEPRECIATION</b>				
At 1 January 2020 and 31 December 2020	28,465	21,961	44,250	94,676
<b>NET BOOK VALUE</b>				
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  
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**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 £
<b>Unrestricted funds</b>			
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)	-
	<hr/> 1,563,373	<hr/> 687,108	<hr/> 2,250,481
<b>Restricted funds</b>			
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
		<hr/>	<hr/>
	1,095,369	3,809,310	4,904,679
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	2,658,742	4,496,418	7,155,160
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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 £
<b>Unrestricted funds</b>			
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)
	<hr/> 1,619,884	<hr/> (932,776)	<hr/> 687,108
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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
	<hr/>	<hr/>	<hr/>
	1,679,510	(116,137)	1,563,373
<b>Restricted funds</b>			
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
	<hr/>	<hr/>	<hr/>

**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**

	687,548	407,821	1,095,369
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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  
(OPERATING AS HIHFAD)**

**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 £
<b>Unrestricted funds</b>			
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
	<hr/>	<hr/>	<hr/>
	2,855,555	(2,971,692)	(116,137)
<b>Restricted funds</b>			
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**  
**(OPERATING AS HIHFAD)**

**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>
<b>TOTAL FUNDS</b>	<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  
(OPERATING AS HIHFAD)**

**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 £
<b>Unrestricted funds</b>			
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)	-
	<hr/>	<hr/>	<hr/>
	1,679,510	570,971	2,250,481
<b>Restricted funds</b>			
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**  
**(OPERATING AS HIHFAD)**

**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
		<hr/>	<hr/>
		687,548	4,217,131
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		2,367,058	4,788,102
		<hr/> <hr/>	<hr/> <hr/>
			7,155,160
			<hr/> <hr/>

**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**

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 £
<b>Unrestricted funds</b>			
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)	-
	<hr/> 4,475,439	<hr/> (3,904,468)	<hr/> 570,971
<b>Restricted funds</b>			
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  
(OPERATING AS HIHFAD)**

**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>

**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**

<b>TOTAL FUNDS</b>	<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.

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

**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.