

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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REPORT OF THE TRUSTEES
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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.

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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.

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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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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.

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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

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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:

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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

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- 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.

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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:

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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.

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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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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

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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
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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.

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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
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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
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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 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

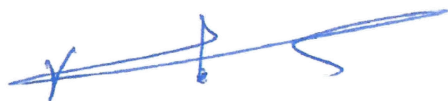
HAND IN HAND FOR AID AND DEVELOPMENT
(OPERATING AS HIHFAD)

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
	<hr/>	<hr/>
Net cash (used in)/provided by operating activities	(384,660)	243,667
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	1,249,187	1,633,847
	<hr/> <hr/>	<hr/> <hr/>

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The notes form part of these financial statements

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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	-
Orienthelfer 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

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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

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>
--------------	--------------

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

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
Iyilik Yardimlasma	59,419	(59,419)	-
	<hr/>	<hr/>	<hr/>
	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			
	<hr/>	<hr/>	<hr/>
	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			
	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>
	4,904,678	(632,718)	4,271,960
	<hr/>	<hr/>	<hr/>
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)
Orienthelfer	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)	-
	<hr/> 1,563,373	<hr/> 687,108	<hr/> 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
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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
		<hr/>	<hr/>
		1,095,369	3,809,310
		<hr/>	<hr/>
		2,658,742	4,496,418
		<hr/>	<hr/>
TOTAL FUNDS		<hr/>	<hr/>
		2,658,742	4,496,418
		<hr/>	<hr/>
		7,155,160	7,155,160
		<hr/>	<hr/>

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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)	-
OrienteHelfer	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.