

REGISTERED CHARITY NUMBER: 1176805

HAND IN HAND FOR AID AND DEVELOPMENT

(OPERATING AS HIHFAD)



REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Abacus Partners (Ldn) LLP
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for the year ended 31 December 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims:

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

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

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Significant activities:

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

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

Public benefit:

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

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OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind:

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

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

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

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

Safety & Security

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

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

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

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

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

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

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

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Charitable activities

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

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

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

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

Vision

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

Mission

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

Values

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

Achievements:

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

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

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Our Programs are supported by our:

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

Healthcare and Nutrition:

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

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

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

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

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

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

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

Protection:

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

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

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

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

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

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

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

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

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

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

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Food Security and Livelihood:

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

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

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

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

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

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

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

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

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

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

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

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

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

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Education:

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

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

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

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

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

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

Information Management (IM):

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

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

Components of the new system:

1- Medical Warehouse Management:

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

2- Medical Facility Management:

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

Advocacy, Media & Communication:

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

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

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

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

HIHFAD actively engaged in various coordination bodies, including:

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

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

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

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

Logistics and Procurement:

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

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

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

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

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

Voluntary help and gifts in kind:

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

External factors:

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

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

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Human Resources (HR):

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

Finance:

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

Monitoring, Evaluation, Accountability and Learning (MEAL):

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

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

Our partners:

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

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

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

FINANCIAL REVIEW

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

Investment policy

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

Reserves policy

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

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Risk management

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

TRUSTEES

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

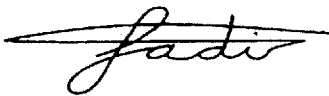
- F Sahloul
- F Al-Dairi
- Dr O Gabbar
- N Al-Dairi
- N Dayaram

The charity's principal address is:

15 Auckland Road
Sparkbrook
Birmingham,
B11 1RH

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

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

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

F Al-Dairi

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

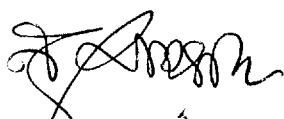
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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

Use of our report

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



Nur Ahmed Chowdhury FCCA
Senior Statutory Auditor

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

27 October 2023

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

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

All the activities of the charity are from continuing operations.

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

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

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

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

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

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



(F Sahloul)



(F Al-Dairi)

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

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

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

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

1. General information

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

2. Accounting convention

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

3. Going concern

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

4. Income Recognition

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

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

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

5. Expenditure recognition

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

6. Allocation and apportionment of costs

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

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

7. Support and Governance Costs

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

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

8. Tangible fixed assets and depreciation

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

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

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

9. Funds:

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

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

10. Inventory

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

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

INCOME SUMMARY

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

EXPENDITURE SUMMARY

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

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

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

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

HAND IN HAND FOR AID & DEVELOPMENT

(OPERATING AS HIHFAD)

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

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

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

16 RESTRICTED FUND MOVEMENT BY ACTIVITY

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

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

17 TANGIBLE FIXED ASSETS:

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

HAND IN HAND FOR AID & DEVELOPMENT

(OPERATING AS HIHFAD)

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

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

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

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

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

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

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

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

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

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

23. TAXATION

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

24. EVENTS AFTER THE REPORTING PERIOD

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

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25. RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES

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

26. CONTINGENT ASSETS AND LIABILITIES

There were no contingent assets or liabilities in the year.

27. ANALYSIS OF NET ASSETS BETWEEN FUNDS :

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

28. FINANCIAL COMMITMENTS

The charity had no financial commitments at the year-end

29. ANALYSIS OF CHANGES IN NET DEBT

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

30. FOREIGN EXCHANGE

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

31. POST-RETIREMENT BENEFITS

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

32. USE OF VOLUNTEERS

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