

REGISTERED CHARITY NUMBER: 1176805

HAND IN HAND FOR AID AND DEVELOPMENT

(OPERATING AS HIHFAD)



REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Abacus Partners (Ldn) LLP
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for the year ended 31 December 2023

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

OBJECTIVES AND ACTIVITIES

Goals and objectives:

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

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

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

Significant activities:

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

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

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Public benefit:

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

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind:

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

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

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

Safety & Security:

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

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

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

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

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

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2023 Earthquake:

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

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

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

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

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

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

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

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

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29	Surgeries
1,058	Recorded deaths

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

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

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

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

Vision:

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

Mission:

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

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Values:

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

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

Mandate:

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

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

Our programs focus on:

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

Our Programs are supported by:

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

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Key Achievements:

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

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

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

Environmental Strategy:

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

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

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

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

Compliance and Governance Framework:

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

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

HR and Safeguarding Policies:

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

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

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

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

Project Achievements:

Healthcare and Nutrition:

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

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

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

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

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

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

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

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

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

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

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

Protection:

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

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

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

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

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

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

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

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

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

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

Food Security and Livelihood:

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

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

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

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

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

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

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

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

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

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

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

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

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

Education:

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

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

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

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

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

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

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

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Information Management (IM):

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

Components of the new system:

1- Medical Warehouse Management:

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

2- Medical Facility Management:

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

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

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Advocacy, Media & Communication:

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

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

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

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

Key highlights of HiHFAD's work in advocacy:

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

HiHFAD actively engaged in various coordination bodies, including:

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

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

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

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

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

Logistics and Procurement:

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

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

Voluntary help and gifts in kind:

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

External factors:

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

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

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

Human Resources (HR):

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

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

Finance:

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

Monitoring, Evaluation, Accountability and Learning (MEAL):

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

Significant data collection efforts include:

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

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

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

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

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

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

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

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

Our partners:

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

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

FINANCIAL REVIEW

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

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

Investment policy

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

Reserves policy

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

FUTURE PLANS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

TRUSTEES

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

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

The charity's principal address is:

15 Auckland Road
Sparkbrook
Birmingham,
B11 1RH

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

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

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

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

F Al-Dairi

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

Nur Ahmed Chowdhury FCCA
Senior Statutory Auditor

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

29 October 2024

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

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

All the activities of the charity are from continuing operations.

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

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

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

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

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

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



(F Sahloul)



(F Al-Dairi)

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

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

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

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

1. General information

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

2. Accounting convention

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

3. Going concern

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

4. Income Recognition

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

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

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

5. Expenditure recognition

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

6. Allocation and apportionment of costs

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

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

7. Support and Governance Costs

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

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

8. Tangible fixed assets and depreciation

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

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

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

9. Funds:

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

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

10. Inventory

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

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

INCOME SUMMARY

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

EXPENDITURE SUMMARY

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

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

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

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

HAND IN HAND FOR AID & DEVELOPMENT

(OPERATING AS HIHFAD)

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

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

15 continued

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

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16 RESTRICTED FUND MOVEMENT BY ACTIVITY

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

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

17 TANGIBLE FIXED ASSETS:

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

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

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

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

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

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

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

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

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

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

23. TAXATION

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

24. EVENTS AFTER THE REPORTING PERIOD

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

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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	728,943	7,159,111	7,901,133
Current liabilities	-	(113,242)	(113,242)
Total Net assets	728,943	7,045,869	7,787,891

28. LEASE COMMITMENTS:

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

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

29. ANALYSIS OF CHANGES IN NET DEBT

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

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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.