

REGISTERED CHARITY NUMBER: 1176805

HAND IN HAND FOR AID AND DEVELOPMENT

(OPERATING AS HIHFAD)



REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Abacus Partners (Ldn) LLP
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for the year ended 31 December 2024

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

OBJECTIVES AND ACTIVITIES

Goals and objectives:

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

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

Public benefit:

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

OBJECTIVES AND ACTIVITIES

Voluntary help and gifts in kind:

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

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

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

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OBJECTIVES AND ACTIVITIES

Safety, Security, and Political Development:

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

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

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

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Vision:

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

Mission:

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

Values:

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

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

Mandate:

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

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

Our programs focus on:

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

Our Programs are supported by:

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

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

Key Achievements:

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

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

Environmental Strategy:

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

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

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

Compliance and Governance Framework:

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

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

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HR and Safeguarding Policies:

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

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

Achievements by sector and department:

Healthcare and Nutrition:

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

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

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

Protection:

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

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

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Food Security and Livelihood:

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

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

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

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

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

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

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

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

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

Maintenance of six water stations in Idlib and Jandairis.

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

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Early Recovery:

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

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

Education:

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

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

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

Information Management (IM):

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

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Advocacy, Media & Communication (AMC):

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

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

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

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

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

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

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

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

Logistics and Procurement:

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

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

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

Supply Chain:

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

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

Human Resources (HR):

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

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

Finance:

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

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Monitoring, Evaluation, Accountability and Learning (MEAL):

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

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

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

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

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

Key achievements for the MEAL Department are:

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

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

Voluntary help and gifts in kind:

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

External factors:

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

FINANCIAL REVIEW

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

Investment policy

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

Reserves policy

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

FUTURE PLANS

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

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT
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Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

**INDEPENDENT AUDITOR'S REPORT
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Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

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

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

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

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

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

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

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

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

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

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

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

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

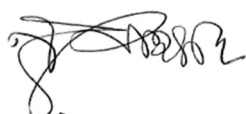
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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

Use of our report

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



Nur Ahmed Chowdhury FCCA
Senior Statutory Auditor

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

29 October 2025

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

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

All the activities of the charity are from continuing operations.

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

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

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

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



(F Sahloul)



(F Al-Dairi)

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

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

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

The entity has no debt, See Note 22.

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

1. General information

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

2. Accounting convention

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

3. Going concern

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

4. Income Recognition

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

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

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

5. Expenditure recognition

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

6. Allocation and apportionment of costs

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

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

7. Support and Governance Costs

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

8. Tangible fixed assets and depreciation

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

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

9. Funds:

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

10. Inventory

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

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

INCOME SUMMARY

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

EXPENDITURE SUMMARY

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

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

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

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

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

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

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

16 RESTRICTED FUND MOVEMENT BY ACTIVITY

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

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

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-24	0	0	0	0
31-Dec-23	0	0	0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

TAXATION

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

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

23. EVENTS AFTER THE REPORTING PERIOD

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

24. RELATED PARTY TRANSACTIONS AND TRANSACTIONS WITH TRUSTEES

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

25. CONTINGENT ASSETS AND LIABILITIES

There were no contingent assets or liabilities in the year.

26. ANALYSIS OF NET ASSETS BETWEEN FUNDS :

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

27. FINANCIAL COMMITMENTS:

The charity had no financial commitments at the year-end

28. ANALYSIS OF CHANGES IN NET DEBT

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

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

29. FOREIGN EXCHANGE

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

30. POST-RETIREMENT BENEFITS

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

31. USE OF VOLUNTEERS

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