



**ACTION  
FOR  
HUMANITY**

15 YEARS ON

# ANNUAL REPORT

**& FINANCIAL STATEMENTS 2025**

Charity registration number: 1154881



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SMART Housing Project, Pakistan



# REFERENCE AND ADMINISTRATIVE DETAILS

|                         |                                                                                                                                                                |                                                                                        |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| Trustees                | Dr Mounir Hakimi, Chairman<br>Irfan Munir<br>Dr Ayman Jundi, General Secretary<br>Mr Louai Al-Abed, Treasurer<br>Dr Mohammad Anas Nashawi<br>Mrs Abeer Zabadne |                                                                                        |
| Principal Office        | 6 Carolina Way<br>Salford<br>Greater Manchester<br>M50 2ZY                                                                                                     |                                                                                        |
| UK Charity Number       | 1154881                                                                                                                                                        |                                                                                        |
| Scotland Charity Number | SC053307                                                                                                                                                       |                                                                                        |
| Solicitors              | Lee Bolton Monier-Williams<br>1 The Sanctuary<br>Westminster<br>London<br>SW1P 3JT                                                                             |                                                                                        |
| Bankers                 | Barclays Bank plc<br>1 Churchill Place<br>Canary Wharf<br>London<br>E14 5HP                                                                                    | Royal Bank of Scotland plc<br>467 Wilmslow Road<br>Withington<br>Manchester<br>M20 4AN |
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# CHAIR AND CEO MESSAGE

On behalf of the Board of Trustees and the executive leadership of Action For Humanity, we are pleased to present our Annual Report and Financial Statements for the year ended 31 December 2025. It was a year of profound change for the communities we serve and for our organisation, and we write to you jointly to give a clear and candid account of what we achieved, the challenges we faced, and how we are responding.

A year of impact in a changed world

In 2025, Action For Humanity reached 3,344,924 people across 11 countries and operating contexts through humanitarian, recovery and resilience-focused programmes. Syria remained our largest programme, reaching 2,262,986 people through 104 active projects delivered by a workforce of more than 1,450 staff and daily workers. In Palestine, including Gaza, we reached 516,316 people, nearly three times the number reached in 2024, despite one of the most difficult operating environments in the world. Our reach also grew substantially in Yemen, where we supported 173,154 people compared with 60,283 the previous year, in Lebanon, where reach more than doubled to 191,816, and in Sudan, where we scaled up emergency nutrition and community kitchens to reach 18,044 people.

These results reflect the dedication of our staff, volunteers and partners, and the generosity of our supporters. They were achieved while we continued to strengthen the quality, accountability and sustainability of our work, including progress towards Core Humanitarian Standard alignment, stronger safeguarding and complaints mechanisms, and the continued rollout of digital systems that improve financial oversight and programme management.

Being honest about a harder funding environment

We must be equally clear about the challenges. Total income for the year was £26.0m, down from £35.5m in 2024, a decrease of 27%. The reduction was driven primarily by a sharp decline in institutional grant funding, which fell by 36% from £25.2m to £16.0m. This reflects a global contraction in humanitarian financing, including the withdrawal and suspension of US Government (USAID) funding, pressure on aid budgets across donor governments, and intensified competition for the resources that remain. By contrast, income from our major appeals held broadly steady at £10.0m (2024: £10.3m), a testament to the loyalty of our donor community even amid cost-of-living pressures.

Syria illustrates this shift most starkly. Following the liberation of Syria and the country’s transition from protracted emergency towards recovery, donor funding patterns changed significantly, and the large-scale cross-border emergency funding that had sustained very high levels of reach wound down. As a result, the number of rightsholders we reached in Syria fell from over 5.1 million in 2024 to 2.26 million in 2025, and this accounts for most of the reduction in our overall reach. We have responded not by retreating, but by repositioning: strengthening our in-country presence through our Damascus office and pivoting from mass emergency distribution towards service restoration, infrastructure rehabilitation, livelihoods and systems strengthening, the interventions Syria’s recovery now requires.

The financial consequence of sustaining delivery through this transition was a net deficit of £4.73m for the year (2024: £2.6m net income), with charitable expenditure of £29.02m maintained in response to humanitarian need. Free reserves (unrestricted

funds) stood at £3.7m at year-end, below our reserves policy target. We do not present these figures defensively; they are the honest cost of continuing to serve communities while income contracted, and they demand, and are receiving, a disciplined response. We will continue to monitor this closely and have plans in place to rebuild reserves to our target level of three months’ core operating costs.

Governance, oversight and our response

The Board receives regular updates on these challenges from the executive team. Throughout the year, the Chief Executive Officer and senior leadership reported regularly to the Board and its committees on income performance, budget versus actual results, reserves, risk and programme delivery. The Board has strengthened its continuous monitoring of operations, including improved financial forecasting, budget holder accountability, internal audit follow-up and risk reporting, so that difficult prioritisation decisions are made deliberately, transparently and in line with our charitable objects.

Our response is well underway. We are diversifying income and expanding grant application activity, restructuring programme delivery models to protect essential core services, tightening cost control, and rebuilding free reserves over time through careful alignment of commitments with available

resources. At the same time, we continue to invest in operational excellence and governance: our ERP and digital transformation, safeguarding and accountability to communities, partner due diligence, sanctions and compliance controls, and the leadership and wellbeing of our staff. Impact, not scale alone, is our measure: even with fewer resources, we are determined that every pound entrusted to us delivers effective, accountable and dignified support.

Looking ahead

Our 2026–2030 strategic direction commits us to advancing the Triple Nexus approach, supporting Syria’s transition from crisis to recovery, investing in youth leadership, strengthening digital and data-driven decision-making, expanding climate resilience, and building a more localised and accountable organisation. Our ambition is not simply to grow, but to grow responsibly, matched by strong governance, realistic planning and robust controls. We extend our deepest gratitude to our supporters, institutional partners, volunteers and, above all, our staff, whose courage and commitment made this year’s impact possible in the most demanding of circumstances. The needs of the communities we serve remain immense. With your continued trust, Action For Humanity will keep standing with them, from crisis to resilience.

Dr Mounir Hakimi

Dr Mounir Hakimi  
Chair Of Trustees



Othman Moqbel

Othman Moqbel  
Chief Executive Officer





# INTRODUCTION

Action For Humanity is pleased to present our Annual Report and Financial Statements for the year ended 31 December 2025. The Chair and CEO Message sets out the headline results for the year, the changed funding environment and the Board’s response; this section and the country chapters that follow describe how that impact was delivered.

Throughout 2025, AFH’s programmes supported communities affected by conflict, displacement, poverty, economic instability and climate-related shocks across Syria, Palestine, Yemen, Lebanon, Jordan, Pakistan, Sudan, Afghanistan, Libya, Egypt and the United Kingdom.

Delivery combined direct implementation through AFH country teams with activities funded, supported or delivered through vetted local partners. Where partner delivery was used, AFH retained responsibility for appropriate due diligence, monitoring, safeguarding, financial oversight and reporting.



Water Trucking Project, Gaza



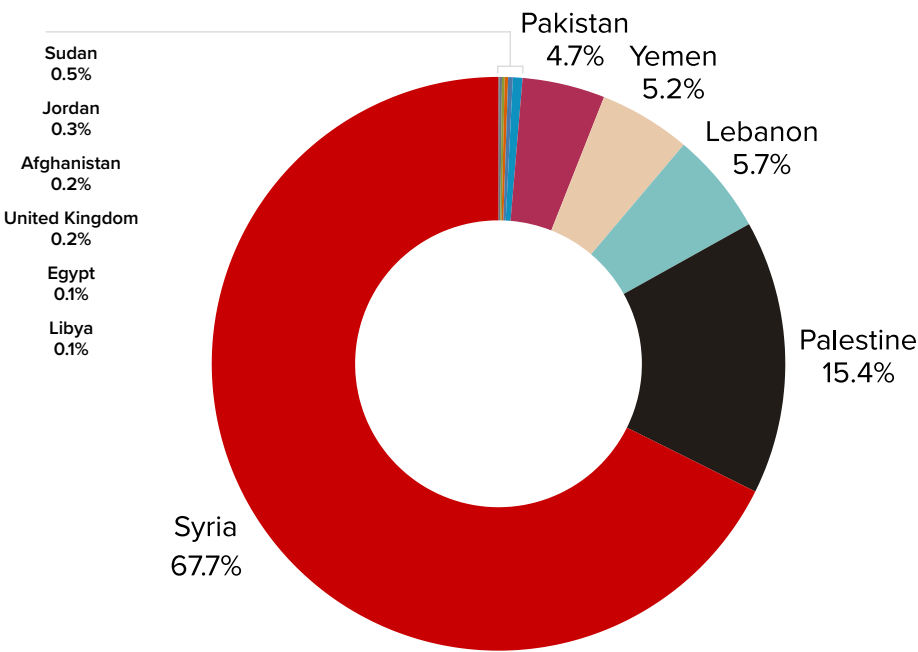


# 2025 IN NUMBERS

The table below sets out AFH’s reach by country and operating context in 2025. Alongside the major responses in Syria, Palestine, Yemen, Lebanon and Pakistan described in the Chair and CEO Message, targeted interventions were also delivered or supported in Jordan, Afghanistan, Sudan, Libya, Egypt and the United Kingdom.

| People Reached in 2025 |           | Main areas of intervention                                                                        |
|------------------------|-----------|---------------------------------------------------------------------------------------------------|
| Syria                  | 2,262,986 | WASH, health, nutrition, education, protection, livelihoods, emergency response, seasonal support |
| Palestine              | 516,316   | Food security, WASH, health, shelter, emergency response, seasonal support, orphan welfare        |
| Lebanon                | 191,816   | Food security, livelihoods, health, shelter, education, inclusion, seasonal support               |
| Yemen                  | 173,154   | Food security, livelihoods, health, WASH, cash assistance, seasonal support                       |
| Pakistan               | 155,857   | WASH, health, livelihoods, food security, emergency response, seasonal support                    |
| Sudan                  | 18,044    | Food security, emergency nutrition, community kitchens                                            |
| Jordan                 | 8,850     | Food assistance, cash support, WASH, livelihoods, shelter, health, seasonal support               |
| Afghanistan            | 6,345     | Emergency response, food assistance, non-food items                                               |
| United Kingdom         | 5,056     | Food security, seasonal support, refugee and asylum seeker support, community inclusion           |
| Egypt                  | 5,000     | Seasonal food assistance for displaced Palestinian families                                       |
| Libya                  | 1,500     | Livelihoods, microfinance, economic empowerment                                                   |
| Total                  | 3,344,924 | Humanitarian, recovery and resilience-focused programming                                         |

## PEOPLE REACHED BY COUNTRY OR OPERATING CONTEXT IN 2025



The Trustees recognise that reach alone does not fully measure impact. In 2025, AFH increasingly focused on the quality, relevance and sustainability of our interventions, including essential service restoration, integrated programming, protection, community accountability, local partnerships and recovery-oriented support. The successful completion of the first CHS maintenance audit during the year further demonstrated the organisation’s strong commitment to quality, compliance and continuous improvement, reinforcing stakeholder confidence in our systems, governance and operational standards.

This approach reflects AFH’s commitment to delivering effective humanitarian action while adapting responsibly to funding constraints, operational risks and changing needs.





# SYRIA RESPONSE 2025

**OVER 2.26 MILLION  
PEOPLE REACHED  
IN 2025**

Syria remained Action For Humanity’s largest country programme in 2025 and continues to be central to the organisation’s identity, operational experience and strategic direction. AFH was established in response to the Syrian crisis, and our long-standing presence has enabled the organisation to develop deep contextual understanding, technical expertise and trusted relationships with communities, local actors and coordination structures.

Syria remains one of the world’s largest humanitarian crises, with an estimated 16.5 million people requiring humanitarian assistance in 2025. Communities continued to face the effects of prolonged conflict, large-scale displacement, economic deterioration, damaged infrastructure, weakened public services and limited access to basic needs. Essential services, including health facilities, water systems and schools, remained under significant pressure, while many displaced and returning communities required both immediate humanitarian support and longer-term recovery assistance.

Following changes in the operating environment, AFH strengthened our in-country presence through our Damascus office, while continuing to support communities across multiple governorates. This enabled AFH to combine emergency response with recovery-oriented programming, including the restoration of essential services, support for livelihoods, infrastructure rehabilitation, protection services and community resilience.



# SYRIA: OUR RESPONSE

### Delivery Model

AFH’s Syria programme was primarily delivered through AFH’s country team, supported by technical staff, project staff, daily workers, local structures, suppliers, contractors and relevant coordination mechanisms. Where local partners, contractors or third parties were involved in delivery, AFH retained responsibility for due diligence, procurement oversight, safeguarding, monitoring, financial control and reporting.

To ensure transparency, the report distinguishes between direct delivery and partner-led delivery. The Syria programme demonstrates AFH’s direct operational capacity, while also reflecting the practical realities of delivering complex humanitarian and recovery programmes through local systems, technical service providers and community structures.

### 2025 Reach and Operational Scale

In 2025, AFH reached 2,262,986 people in Syria through multi-sector humanitarian, recovery and resilience-focused programming. Syria accounted for the largest share of AFH’s global reach in 2025.

AFH delivered 104 active projects across multiple governorates, supported by a workforce of 1,454 staff and daily workers, including 1,147 project staff, 105 core staff, 202 daily workers and 9 volunteers. This operational structure enabled AFH to maintain both rapid response capacity and programme continuity in a volatile and changing environment.

### Syria Reach by Sector

|                            | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
|----------------------------|-------------------------------|-------------------------------|
| Education                  | 344,644                       | 716,750                       |
| Emergency Response         | 90,050                        | 1,095                         |
| Health Care                | 427,325                       | 1,225,866                     |
| Livelihood + Food Security | 99,204                        | 923,114                       |
| Protection                 | 338,346                       | 738,919                       |
| Seasonal Projects          | 33,193                        | 33,795                        |
| WASH                       | 930,224                       | 1,471,813                     |
| Total                      | 2,262,986                     | 5,111,352                     |

The reduction in overall reach compared with 2024 reflects a combination of funding constraints, changes in donor portfolios, political and operational transition, shifting access conditions and a move from very large-scale emergency support towards more targeted recovery, infrastructure, service restoration and systems-strengthening interventions.



Al-Tahrir Village Project, Syria



# SECTOR HIGHLIGHTS AND ADDED VALUE

## Water, Sanitation and Hygiene (WASH)

Programming focused on restoring reliable access to safe water and sanitation services through rehabilitation of critical infrastructure, improved water quality management and sustainable solutions such as solar-powered systems. By reducing dependence on emergency water trucking and strengthening community-based management, these interventions improved public health, dignity and local ownership of essential services.

## Health and Nutrition

Interventions strengthened access to essential healthcare for vulnerable populations through facility support, mobile outreach services and integrated care. Specialised medical assistance, rehabilitation of health facilities and capacity building for local health workers enhanced both immediate service delivery and the resilience of local health systems.



## Education

AFH supported safe and inclusive learning environments through school rehabilitation, formal and non-formal education, remedial learning and life skills programming. By integrating education with protection, health and WASH interventions, the programme helped children continue learning while improving their safety, wellbeing and future opportunities.

## Protection

Activities strengthened the safety, dignity and resilience of vulnerable individuals and communities through psychosocial support, case management, legal assistance and community-based protection mechanisms. The integration of protection across sectors helped identify and address risks while promoting more people-centred and accountable programming.

## Livelihoods, Food Security and Early Recovery

Interventions helped households rebuild income sources, strengthen food security and move towards greater self-reliance. Through support for climate-smart agriculture, traditional livelihoods and market-based recovery, AFH contributed to longer-term resilience and local economic recovery.

## Emergency Response and Seasonal Support

Enabled AFH to respond rapidly to urgent humanitarian needs while supporting vulnerable households during periods of heightened risk. These interventions provided timely assistance and complemented wider efforts to promote recovery, resilience and community stability. AFH was one of the first responders to multiple events throughout the year, including the Lattakia Fires and the Sweida crisis, with an activation time of less than 30 hours.





# SYRIA: IMPACT SUMMARY

## Integrated Programming and Key Milestone

A key strength of AFH’s Syria response was our ability to deliver integrated, multi-sector programming. One example was the combined Nutrition and WASH intervention in Idleb governorate, including Jisr Ash Shugur and Atareb districts. Survey results showed that 99% of households reported consistent access to both Nutrition and WASH services, 49% reported improvements in child health, 97% reported fewer visits to health facilities for diarrhoeal disease and malnutrition, and 95% expressed satisfaction with the support received.

This demonstrates the added value of integrated programming: rather than delivering isolated activities, AFH linked services to improve household health, reduce vulnerability and strengthen resilience.



## Country Impact Summary

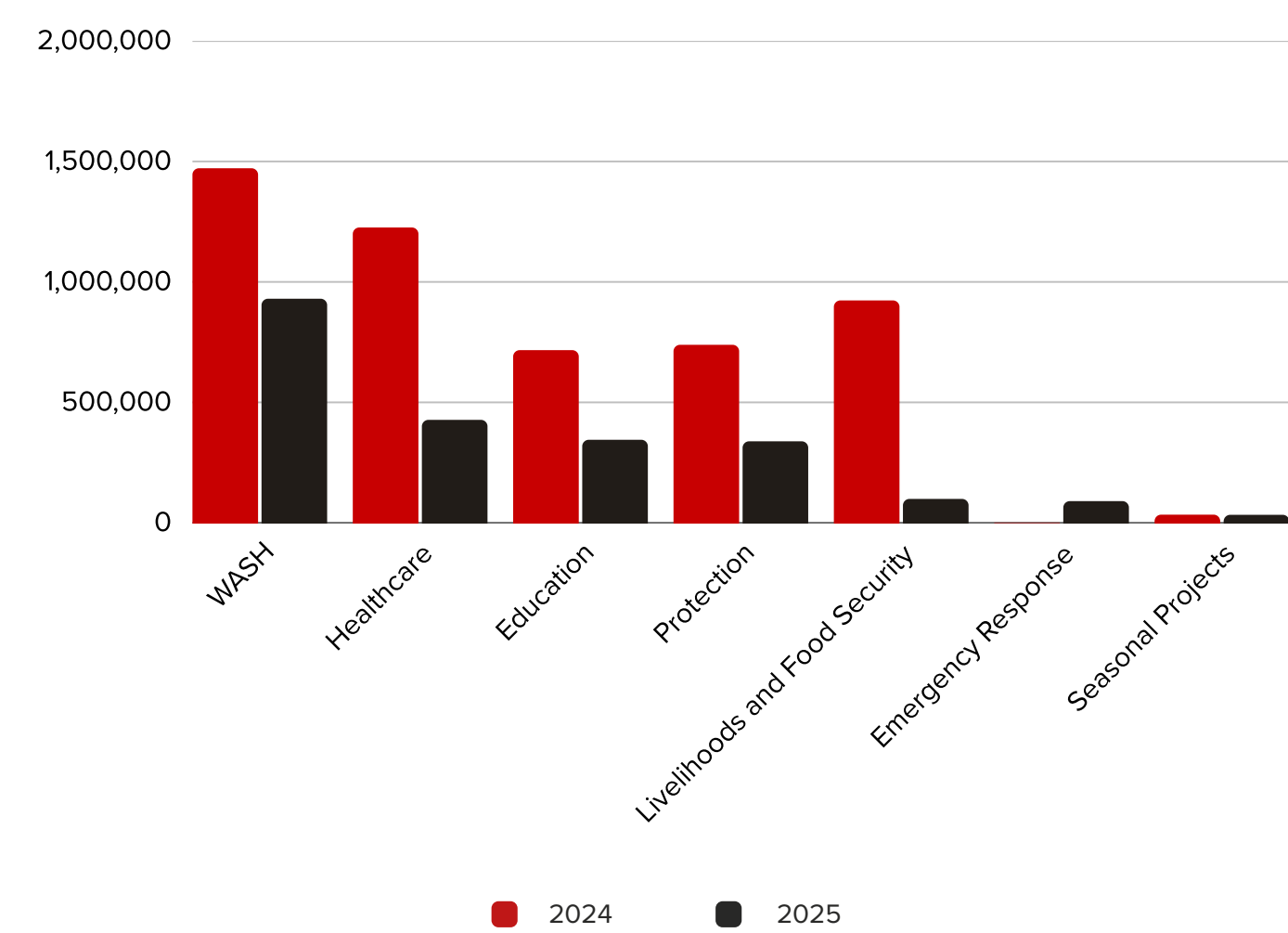
In 2025, AFH delivered one of our largest and most significant country responses in Syria, reaching over 2.2 million people through a comprehensive multi-sector programme. The year marked a period of transition, as AFH balanced emergency response with increasing emphasis on recovery, resilience and system strengthening.

AFH’s impact was reflected not only in the number of people reached, but in the restoration of essential services, rehabilitation of water and education infrastructure, support to health facilities, protection of vulnerable groups, and investment in livelihoods and community resilience. A major milestone was the completion of Al Tahrir Village, providing permanent housing for 340 displaced families and representing a practical shift from temporary relief towards stability and recovery.

Despite reduced reach compared with 2024, Syria remained AFH’s largest programme and a clear demonstration of the organisation’s operational capacity, technical expertise and long-term commitment. AFH will continue to support communities in Syria through principled humanitarian action, recovery-focused programming, localisation, service restoration and strengthened accountability.

## SYRIA RIGHTSHOLDERS BY SECTOR 2024 VS 2025

Most sectors reduced in reach, while emergency response increased significantly in 2025.





# PALESTINE RESPONSE 2025



**516,316 PEOPLE  
REACHED – NEARLY  
THREE TIMES MORE  
THAN IN 2024**

Palestine, including Gaza, remained one of Action For Humanity’s most significant humanitarian responses in 2025. The operating environment was highly complex and constrained, shaped by conflict, displacement, severe infrastructure damage, restricted movement, limited access to essential services, and extreme pressure on health, water, shelter and food systems.

AFH’s work in Palestine focused on responding to urgent humanitarian needs while promoting dignity, resilience and community-led recovery. The response combined emergency assistance with targeted support for essential services, helping vulnerable families affected by conflict, displacement and economic hardship.

AFH initially engaged in Palestine through local partners and later formalised an in-country presence to strengthen coordination and scale our response across Gaza, Jerusalem and the West Bank. This combination of operational presence and local partnerships enabled AFH to support communities in one of the most challenging humanitarian environments globally.



# PALESTINE: OUR RESPONSE

### Delivery Model

The majority of AFH Palestine projects in both Gaza and the West Bank were implemented directly by the AFH Palestine office and staff. This direct delivery model supported stronger field coordination, programme oversight, community engagement and accountability.

In Gaza, given the scale of the emergency, access constraints and the need for rapid, locally grounded response, some activities were also implemented with vetted local and humanitarian partners as part of AFH’s localisation approach. These partners included **Natuf, Ma’an, GlocalShift** and **Fondation Secours Humanitaire**.

At year-end, partnerships with Ma’an and Fondation Secours Humanitaire remained active, while partnerships with Natuf and GlocalShift had ended.

Where partner-supported delivery was used, AFH retained responsibility for due diligence, safeguarding, financial oversight, monitoring, verification and donor reporting. This enabled AFH to combine direct operational capacity with localised reach and contextual knowledge in a highly constrained humanitarian environment.

### 2025 Reach and Operational Scale

In 2025, AFH reached 516,316 people across Palestine through integrated, multi-sector humanitarian programming focused on food security, WASH, health, emergency response, seasonal support, orphan and child welfare, shelter and essential household assistance.

This represented a significant increase from 193,568 people reached in 2024, reflecting the scale-up of AFH’s response during a year of acute humanitarian need. The response was supported by 9 core staff and 45 casual workers in Gaza, alongside 3 core staff in the West Bank, enabling field coordination, rapid deployment and programme delivery across both locations.



### Palestine Reach by Sector

|                            | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
|----------------------------|-------------------------------|-------------------------------|
| Education                  | 1,350                         | New / not comparable          |
| Emergency Response         | 10,300                        | 5,425                         |
| Livelihood + Food Security | 139,897                       | 64,388                        |
| Health Care                | 48,000                        | 80,000                        |
| Orphans and Child Welfare  | 2,951                         | 324                           |
| Seasonal Projects          | 34,504                        | 23,558                        |
| WASH                       | 279,314                       | 19,873                        |
| Total                      | 516,316                       | 193,568                       |

The increase in Palestine reach compared with 2024 reflects the significant scale-up of emergency and multi-sector support, particularly in WASH, food security, seasonal assistance and child welfare. The reduction in health reach compared with 2024 may reflect changes in programme type, access constraints, partner capacity, available funding or the nature of health support delivered during the year.



Delivering Hot Meals, Gaza



# SECTOR HIGHLIGHTS AND ADDED VALUE

## Food Security and Livelihoods

AFH’s food security interventions helped vulnerable families meet essential nutritional needs during a period of severe conflict, displacement and economic hardship. Through flexible and needs-based assistance, including emergency and seasonal support, AFH helped reduce food insecurity, preserve dignity and alleviate pressure on households facing prolonged crisis conditions. Hot meals, bread and food parcels were distributed throughout the year. AFH made every effort to bring food parcels into Gaza. **The majority of supplies entered through Egypt**, with 3 consignments of multiple trucks. Hot meals were sourced within Palestine with the available resources.

## Water, Sanitation and Hygiene (WASH)

Interventions focused on ensuring access to safe water and hygiene services in areas affected by infrastructure damage and service disruptions. Emergency water provision, hygiene support and solar-powered water solutions helped reduce public health risks, improve living conditions for displaced communities and strengthen resilience where longer-term solutions were feasible. On average, six litres of water per person per day were provided to targeted households during the blessed days of Ramadan and the warm summer months.



## Healthcare

AFH supported the continuity of essential healthcare services in an extremely constrained operating environment. Through assistance to hospitals and health facilities, provision of medical supplies (Oxygen Cylinders and medicines) and support for frontline services, AFH helped maintain access to critical healthcare and strengthened the capacity of facilities to respond to urgent medical needs.

## Emergency Response

Emergency response activities enabled AFH to provide rapid, coordinated and multi-sector assistance to households affected by displacement and escalating humanitarian needs. Support across food, water, health, shelter and essential household items helped stabilise vulnerable families and address immediate life-saving priorities during periods of acute crisis. AFH’s operational office in Gaza was relocated three times during the year, as AFH moved with the people we served.

## Seasonal Programmes

Seasonal assistance supported vulnerable families during Ramadan, Eid and winter periods, helping them meet additional food, clothing and heating needs. These interventions reduced seasonal pressures on households while promoting dignity and wellbeing during times of heightened vulnerability.

## Orphans and Child Welfare

AFH’s child welfare programming provided targeted support to orphaned and vulnerable children through financial assistance, clothing and wellbeing-focused interventions. This support contributed to household stability, enhanced child wellbeing and helped protect some of the most vulnerable children affected by conflict and displacement. A successful pilot of cash and voucher assistance through the PayPal e-wallet system demonstrated the potential for more transparent and accountable cash programming.

## Shelter, Non-Food Items and Cash Assistance

Shelter support, essential household items and cash assistance helped displaced and vulnerable families meet their most urgent needs while preserving choice and dignity. Cash-based approaches also supported household resilience and enabled families to prioritise spending according to their individual circumstances.

## Innovation and Programme Quality

AFH continued to strengthen programme quality through adaptive and innovative approaches, including solar-powered water solutions, data-driven targeting, integrated programming and localisation through community partnerships. These approaches enhanced efficiency, accountability and sustainability while supporting effective delivery in a highly challenging operational environment.



Gaza HOPE Camps



# PALESTINE: IMPACT SUMMARY

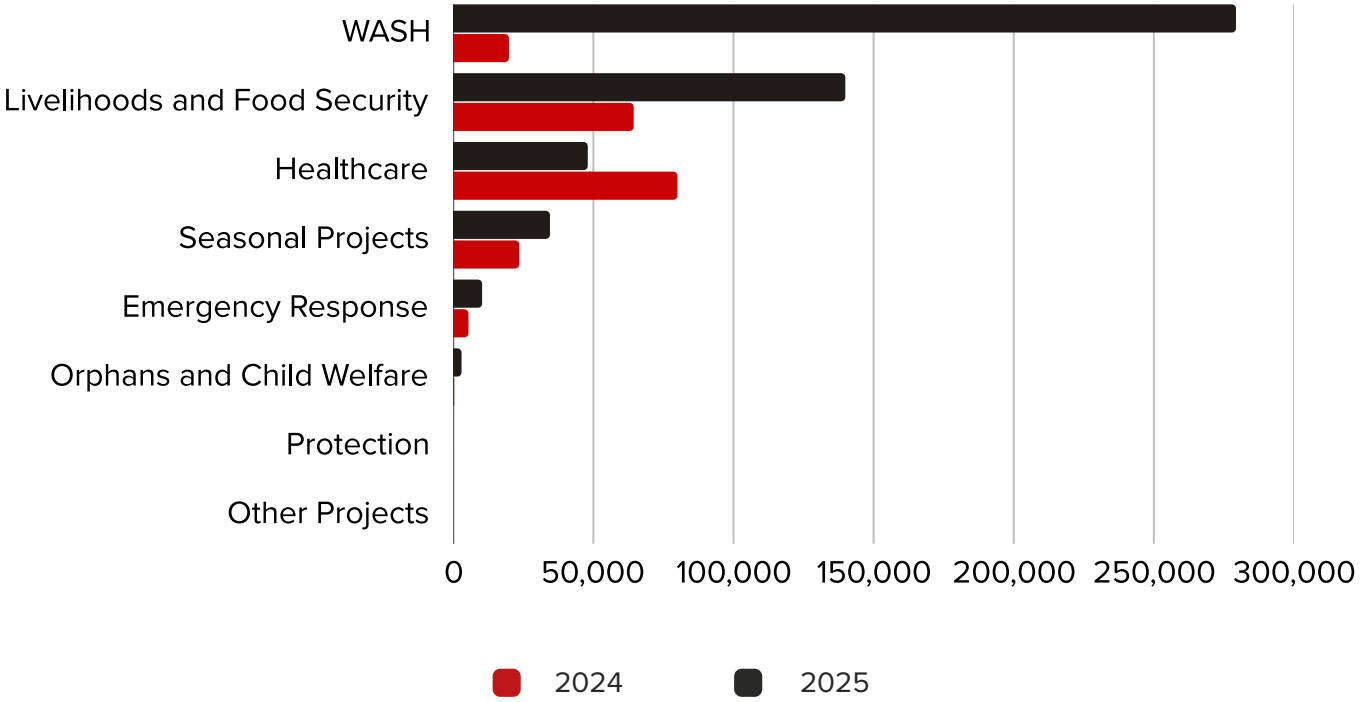
In 2025, AFH delivered a large-scale humanitarian response across Palestine, reaching 516,316 people through integrated, multi-sector programming. The programme expanded significantly compared with 2024, particularly in WASH, food security, seasonal assistance, emergency response and child welfare.

The Palestine response demonstrates AFH's ability to operate in highly constrained humanitarian settings through a combination of direct field presence, local partnerships, rapid response capacity and integrated programming. Going forward, AFH will continue to prioritise principled humanitarian action, strong partner oversight, safeguarding, monitoring, donor accountability and support to communities facing conflict, displacement and restricted access to essential services.



## PALESTINE RIGHTSHOLDERS BY SECTOR 2024 VS 2025

Overall reach increased significantly, although healthcare reach reduced compared with 2024.



The Palestine figures show a significant scale-up in 2025, with total reach increasing from 193,568 people in 2024 to 516,316 people in 2025. This increase was driven primarily by WASH, food security, seasonal programming, emergency response and child welfare activities.

WASH became the largest sector of reach, reflecting the urgent need for safe water, sanitation and hygiene support in areas affected by infrastructure damage, displacement and restricted access to essential services. Food security and livelihoods also increased, reflecting the acute need for hot meals, food parcels, fresh food, bread distributions and seasonal food support.

Healthcare reach reduced compared with 2024, reflecting changes in programme design, access, operational constraints, funding allocation and the type of health support delivered. AFH continued to support essential health services through medical supplies, hospital support and emergency health-related assistance.

The overall increase demonstrates AFH's ability to scale up in response to acute humanitarian need, while the operating context reinforces the importance of strong monitoring, partner due diligence, safeguarding, access management and donor reporting.





# YEMEN RESPONSE 2025



## 173,154 PEOPLE REACHED – NEARLY THREE TIMES MORE THAN IN 2024

Yemen remained a priority country for Action For Humanity in 2025, reflecting the scale and duration of humanitarian need across the country. Communities continued to face the effects of prolonged conflict, political fragmentation, economic decline, food insecurity, weakened public services, access constraints and recurring climate-related shocks, including floods and droughts.

Within this context, AFH focused on practical support that addressed immediate humanitarian needs while also helping communities maintain access to essential services and rebuild livelihoods. This included food assistance, healthcare support, sustainable WASH infrastructure, livelihoods activities, cash assistance, orphan and family support, and seasonal programming.

AFH’s added value in Yemen lies in combining emergency relief with more sustainable interventions, particularly in water systems, healthcare and livelihoods. This approach allowed AFH to support vulnerable families while also investing in community resilience and local service continuity.



# YEMEN: OUR RESPONSE

## Delivery Model

AFH Yemen delivered programmes through our country team, supported by local staff, community structures, suppliers, service providers and local partners where required. This delivery model enabled AFH to reach communities in a challenging operating environment while maintaining local engagement and contextual understanding.

Where partners, contractors, suppliers or community structures supported implementation, AFH retained responsibility for due diligence, safeguarding, procurement oversight, monitoring, financial control, verification and donor reporting.

This model allowed AFH to combine direct programme oversight with locally informed delivery in a country affected by insecurity, access constraints and economic instability.

## 2025 Reach and Operational Scale

In 2025, AFH reached 173,154 people in Yemen through multi-sector humanitarian and early recovery programming. This represented an increase from 60,283 people reached in 2024, reflecting expanded activity across food security, livelihoods and healthcare. The Yemen section of the draft identifies AFH’s programme areas as WASH, health, food security, livelihoods, education, shelter, protection, cash assistance, emergency response and seasonal programming.

The 2025 programme included support to sustainable WASH infrastructure, healthcare services, food assistance, livelihoods for fisherfolk and farmers, orphan and family welfare, cash-based assistance, emergency response and seasonal activities.

### Yemen Reach by Sector

|                            | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
|----------------------------|-------------------------------|-------------------------------|
| Family Welfare             | 2,401                         | Not separately reported       |
| Livelihood + Food Security | 102,732                       | 15,969                        |
| Health Care                | 53,125                        | 23,838                        |
| Orphans and Child Welfare  | 952                           | 1100                          |
| Seasonal Projects          | 1,064                         | New / not comparable          |
| WASH                       | 12,880                        | 19,376                        |
| Total                      | 173,154                       | 60,283                        |

The increase in total reach compared with 2024 was mainly driven by expanded food security, livelihoods and health programming. The reduction in WASH reach reflects a smaller number of rightholders reached in 2025 compared with 2024, although WASH remained important due to its focus on more sustainable infrastructure, including rehabilitation and solarisation of water systems.





# SECTOR HIGHLIGHTS AND ADDED VALUE

## Food Security and Livelihoods

Programming combined immediate humanitarian assistance with longer-term recovery support. Emergency food assistance helped vulnerable households meet essential nutritional needs during periods of acute hardship, while support to farming and fishing livelihoods enabled families to protect and rebuild income sources. This integrated approach strengthened household resilience, improved food security and supported greater self-reliance in communities affected by conflict and economic instability.

## Healthcare

Supported access to essential healthcare services in communities facing significant challenges due to conflict, resource constraints and limited health system capacity. Through support to health facilities, medical supplies, operational inputs and specialised patient services, AFH helped maintain continuity of care, improve access to treatment and strengthen the capacity of frontline health services to respond to community needs.

## Water, Sanitation and Hygiene (WASH)

Interventions focused on restoring and strengthening access to safe and reliable water services through rehabilitation of water infrastructure, hygiene promotion and climate-resilient solutions. The solarisation of water systems reduced dependence on costly and unreliable fuel supplies, lowered operating costs and improved service continuity during periods of disruption. These interventions enhanced community resilience, increased the sustainability of essential services and improved public health outcomes.

## Cash Assistance, Family Welfare and Sponsorship

Cash assistance and welfare support provided vulnerable households with greater flexibility, dignity and choice in meeting their most urgent needs. Family welfare activities and support for orphaned and vulnerable children helped strengthen household stability, improve wellbeing and reduce the impact of prolonged economic hardship. These interventions enabled families to prioritise essential expenditures while supporting child protection and household resilience.

## Seasonal Programmes and Emergency Response

Seasonal and emergency interventions enabled AFH to respond rapidly to periods of heightened vulnerability, including religious seasons, disease outbreaks and natural disasters. Timely assistance helped households meet immediate needs, reduce exposure to crisis-related risks and cope with unexpected shocks. By linking emergency support with broader recovery efforts, AFH contributed to stronger **community resilience and improved preparedness for future challenges**.



Water Tank Project, Yemen



# YEMEN: IMPACT SUMMARY

## Innovation and Programme Quality

AFH Yemen continued to integrate practical innovation into programme delivery, particularly through solar-powered WASH systems, cash-based assistance, digital data collection and locally informed targeting. These approaches supported more efficient delivery, improved monitoring and strengthened accountability.

The Trustees recognise that Yemen remains a high-risk operating environment. Programme delivery is affected by conflict dynamics, access constraints, sanctions considerations, economic instability, inflation, security risks and partner oversight challenges. AFH will therefore continue to strengthen due diligence, safeguarding, financial controls, monitoring, verification and documentation across Yemen programmes.

## Country Impact Summary

In 2025, AFH reached 173,154 people in Yemen, almost three times the number reached in 2024. This increase reflected expanded support in food security, livelihoods and healthcare, alongside continued WASH, welfare and seasonal programming.

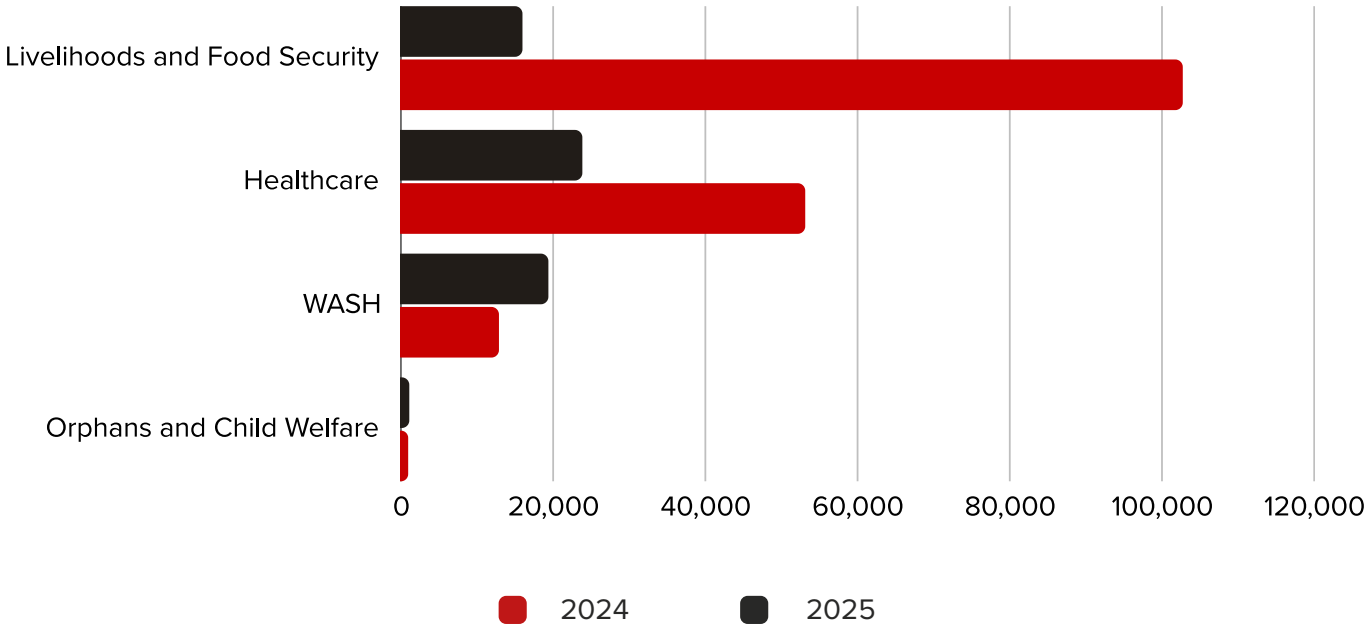
AFH’s impact was demonstrated through practical support to vulnerable households and essential services. Food assistance was a factor in families meeting immediate needs; livelihoods support helped fisherfolk and farmers rebuild income sources; health support helped sustain access to care; WASH interventions improved access to more reliable water systems; and welfare and cash-based assistance helped families preserve dignity and choice.

The Yemen response demonstrates AFH’s ability to deliver in a complex and fragile environment while linking emergency assistance to resilience and recovery. Going forward, AFH will continue to prioritise accountable delivery, local engagement, partner oversight, sustainable infrastructure and support to communities affected by conflict, poverty and climate-related shocks.



## YEMEN RIGHTSHOLDERS BY SECTOR 2024 VS 2025

Total reach increased significantly, driven by livelihoods and food security and healthcare.



In 2025, AFH expanded our humanitarian response in Yemen, delivering integrated support that addressed immediate needs while strengthening long-term resilience. Food security and livelihoods programming helped vulnerable households improve food access and restore income opportunities through support to agriculture and fisheries. Health interventions sustained access to essential healthcare services in areas affected by conflict and limited system capacity. WASH activities focused on sustainable solutions, including rehabilitation and solarisation of water infrastructure, improving service reliability and reducing dependence on fuel. Cash assistance, family welfare and child-focused support enhanced household wellbeing, while seasonal and emergency interventions provided timely assistance during periods of heightened vulnerability and crisis.



Emergency Food Distribution, Yemen



# JORDAN RESPONSE 2025



## 8,850 PEOPLE SUPPORTED THROUGH TARGETED REFUGEE AND HOST COMMUNITY PROGRAMMES

Jordan remained an important but targeted country programme for Action For Humanity in 2025. The country continues to host a large refugee population while also facing economic pressures that affect vulnerable host communities. Refugees, asylum seekers and low-income households face challenges linked to rising living costs, housing insecurity, limited livelihood opportunities, access to services, and seasonal vulnerability.

AFH's role in Jordan was focused on delivering practical, community-based support to vulnerable refugee and host community households. The programme prioritised targeted assistance rather than large-scale delivery, with interventions designed to address immediate needs while also supporting dignity, inclusion and longer-term resilience.

In 2025, AFH's work in Jordan included food assistance, cash support, livelihoods, WASH, shelter, health-related support, seasonal programming, and support for families facing acute vulnerability, including Gazan families stranded in Jordan.



# JORDAN: OUR RESPONSE

### Delivery Model

AFH Jordan implemented programmes through a lean country structure, supported by local staff, volunteers, community networks and local partners where appropriate. This enabled AFH to deliver targeted assistance efficiently while maintaining direct engagement with communities.

The Jordan programme was supported by 4 staff members and 14 volunteers, depending on location and project needs. AFH also worked with local organisations and service providers to support assessments, delivery, referrals and follow-up. Where local partners or third parties supported implementation, AFH retained responsibility for due diligence, safeguarding, monitoring, financial oversight, verification and reporting.

This delivery model allowed AFH Jordan to remain flexible and responsive, particularly for urgent cases requiring rent support, food assistance, cash assistance, health-related support or seasonal aid.

### 2025 Reach and Operational Scale

In 2025, AFH reached 8,850 people in Jordan, compared with 4,571 people in 2024. This represented a significant increase in reach, mainly driven by seasonal programming, emergency response, health support and the introduction of livelihoods and WASH activities.

AFH Jordan implemented a focused portfolio of humanitarian and resilience-building projects, including support to Gazan families stranded in Jordan, food and cash assistance, safe water storage, livelihoods and inclusion programming, and seasonal support.

### Jordan Reach by Sector

|                             | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
|-----------------------------|-------------------------------|-------------------------------|
| Emergency Response          | 1,500                         | 1,000                         |
| Health Care                 | 1,200                         | 11                            |
| Livelihoods & Food Security | 400                           | New / not comparable          |
| Seasonal Projects           | 5,000                         | 3,560                         |
| WASH                        | 750                           | New / not comparable          |
| Total                       | 8,850                         | 4,571                         |

The increase in total reach compared with 2024 reflects expanded targeted assistance, particularly seasonal support, emergency response and health-related programming. Some 2025 sectors were not separately reported in 2024, so not all movements are directly comparable.



Qurbani, Jordan 2026



# SECTOR HIGHLIGHTS AND ADDED VALUE

## Seasonal Support and Food Assistance

Seasonal programming was the largest area of reach in Jordan, supporting 5,000 people in 2025. Assistance included Ramadan food packs and vouchers, Zakat support, Qurbani meat distributions and other seasonal aid for vulnerable refugee and host community households. This support helped families manage periods of heightened financial and food insecurity, while preserving dignity and choice through voucher and cash-based approaches where appropriate. Seasonal assistance also enabled AFH to maintain strong community links and respond to culturally significant periods of need.

## Emergency Response

Included urgent support for highly vulnerable households, including Gazan families stranded in Jordan and families facing acute housing, protection or financial insecurity. Emergency support included rent assistance, cash assistance, heating support and targeted household support. These interventions helped prevent further deterioration in living conditions and provided immediate stability for families facing sudden or severe hardship.

## Healthcare and Wellbeing activities

Included targeted medical assistance and wellbeing-focused activities, including the continuation of the Hearing Aid Project, which improved communication, inclusion and quality of life for people with hearing impairments. Although Jordan’s health programming was smaller in scale than some other country programmes, it delivered high-value support for individuals with specific needs, helping improve independence, dignity and social participation.

## Water and Sanitation

A key example was the provision of safe water storage tanks for vulnerable desert families in Al Hasa, improving household access to safe water storage in a remote and underserved area. This intervention was practical and locally relevant, addressing a specific gap in water access and helping reduce household vulnerability in water-scarce conditions.



## Livelihoods and Inclusion

The Jordan programme advanced the LIFE Project — Livelihood and Inclusion for Employment — designed to support refugees and vulnerable Jordanians, particularly women, young people and persons with disabilities. The project focused on vocational skills, employability, financial literacy, entrepreneurship and pathways to self-reliance. While still targeted in scale, this work reflected AFH’s commitment to moving beyond short-term assistance and supporting longer-term resilience and inclusion.

## Cash Assistance and Shelter Support

Formed an important part of AFH Jordan’s response. AFH provided cash assistance, rent support, food vouchers and other flexible support to families facing urgent needs. This included assistance to Gazan families unable to return home, helping them maintain housing stability and avoid eviction. Cash and shelter support gave households greater flexibility to prioritise their own needs, including rent, utilities, food, heating and health-related costs.





# JORDAN: IMPACT SUMMARY

## Innovation and Programme Quality

AFH Jordan used practical and proportionate approaches to improve targeting, delivery and accountability. This included digital registration, field visits, follow-up calls, local partner coordination and needs-based flexible assistance. The programme also strengthened rapid response mechanisms for urgent household cases and continued to build trust with communities through direct engagement and follow-up. These approaches improved targeting accuracy, reduced duplication and helped AFH respond more quickly to emerging needs.

The Trustees recognise that Jordan’s programme is not at the same scale as some other country operations, but it provides targeted, high-impact support to vulnerable households. AFH will continue to strengthen monitoring, safeguarding, partner oversight, evidence collection and learning across the Jordan programme.

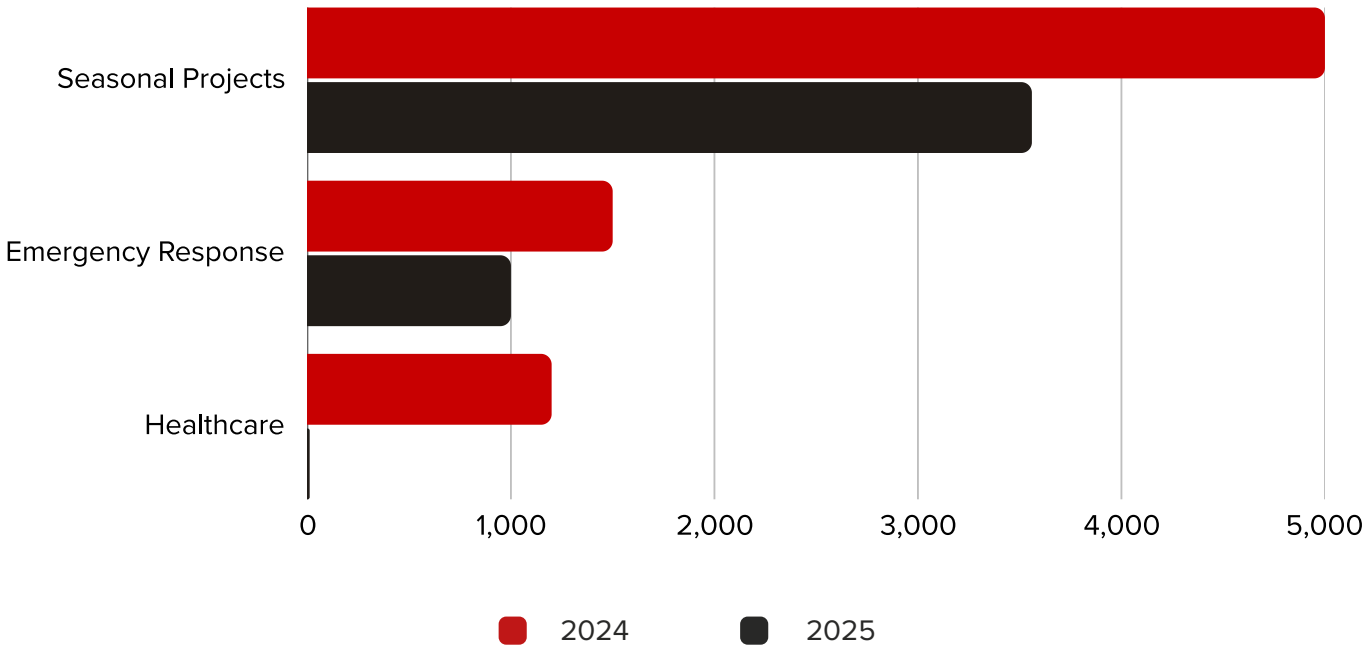
## Country Impact Summary

In 2025, AFH expanded our reach in Jordan through targeted humanitarian and resilience-focused interventions supporting vulnerable refugees, displaced families and host communities. Assistance included food and seasonal support, emergency household assistance, rent support, healthcare interventions, WASH activities and livelihoods programming. These interventions helped families manage financial pressures, improve wellbeing, strengthen access to basic services and build greater self-reliance. Delivered through local partnerships, volunteer engagement and direct community follow-up, the programme demonstrated AFH’s ability to provide effective, needs-based support despite its relatively modest scale. AFH remains committed to inclusive programming, strong accountability and safeguarding standards, and sustainable community-focused support.



## JORDAN RIGHTSHOLDERS BY SECTOR 2024 VS 2025

Reach increased in the comparable reported sectors, especially healthcare and seasonal support.



The Jordan figures show a clear increase in reach, from 4,571 people in 2024 to 8,850 people in 2025. This increase was driven mainly by seasonal support, emergency response and health-related assistance. Overall, the Jordan programme demonstrates AFH’s ability to deliver targeted, high-impact support through a lean country structure, local partnerships and direct community engagement.





# PAKISTAN RESPONSE 2025



## 155,857 PEOPLE REACHED THROUGH CLIMATE RESILIENCE AND HUMANITARIAN PROGRAMMES

Pakistan remained an important programme for Action For Humanity in 2025, reflecting the country’s exposure to recurring climate-related shocks, poverty, inflation, food insecurity and limited access to essential services in underserved areas.

Communities in rural and marginalised areas continued to face challenges linked to unsafe water, limited healthcare access, weak livelihood opportunities, recurring floods, drought, heatwaves and economic pressure. These factors particularly affected women, children, older people, people with disabilities and households dependent on fragile livelihoods.

AFH’s work in Pakistan focused on practical, community-based interventions that addressed immediate humanitarian needs while also strengthening longer-term resilience. The programme combined emergency response with WASH, health, livelihoods, food security, seasonal support and climate-resilient infrastructure.

AFH’s ability to add value in Pakistan lies in our ability to link humanitarian response with sustainable solutions, particularly through safe water systems, health interventions, climate-smart livelihoods and community-led recovery.



# PAKISTAN: OUR RESPONSE

## Delivery Model

AFH Pakistan delivered programmes through our country team, supported by local staff, local partners, community networks, technical service providers and relevant authorities where required.

In 2025, AFH Pakistan operated across priority regions including Punjab, Sindh, Khyber Pakhtunkhwa and Azad Jammu & Kashmir. Delivery was supported by 19 staff members, working with local partners, community structures and service providers to reach vulnerable and underserved communities.

Where contractors, suppliers or community structures supported implementation, AFH retained responsibility for due diligence, safeguarding, procurement oversight, monitoring, financial control, verification and reporting.

This delivery model enabled AFH Pakistan to deliver targeted assistance efficiently while maintaining community engagement, local ownership and accountability.

## 2025 Reach and Operational Scale

In 2025, AFH reached 155,857 people in Pakistan through integrated humanitarian and resilience-focused programming. This represented an increase from 136,049 people reached in 2024.

The programme delivered 6 active projects across 5 core sectors: WASH, healthcare, livelihoods and food security, emergency response and seasonal programming. In 2025, AFH Pakistan also strengthened our operational and regulatory foundations. Key milestones included Pakistan Centre for Philanthropy certification, Federal Board of Revenue tax exemption, food authority licensing, certification related to biomedical waste management, and establishment of AFH Pakistan’s first field office in South Punjab.

| Pakistan Reach by Sector    |                               |                               |
|-----------------------------|-------------------------------|-------------------------------|
|                             | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
| Emergency Response          | 44,675                        | 35,573                        |
| Health Care                 | 2,360                         | 80,000                        |
| Livelihoods & Food Security | 18,953                        | New / not comparable          |
| Seasonal Projects           | 61,120                        | 1,100                         |
| WASH                        | 28,749                        | 19,376                        |
| Total                       | 155,857                       | 136,049                       |

The increase in total reach compared with 2024 was driven mainly by expanded seasonal programming, emergency response and WASH activities. Healthcare reach reduced significantly compared with 2024, reflecting a change in programme scale, type and focus during the year.



Emergency Flood Response, Pakistan



# SECTOR HIGHLIGHTS AND ADDED VALUE

## Seasonal Projects and Food Security

Programmes provided timely, culturally appropriate assistance that helped vulnerable families meet essential food needs during periods of increased financial pressure. These interventions supported household wellbeing, preserved dignity and strengthened community engagement during important religious and cultural occasions.

## Emergency Response

Supported communities affected by floods and other climate-related shocks through the provision of food, safe drinking water and essential relief items. The programme helped reduce immediate humanitarian risks, stabilise affected households and support early recovery efforts following emergencies. AFH was one of the first responders during the 2025 floods in Northern Pakistan with an activation time of less than 24 hours.

## Water, Sanitation and Hygiene (WASH)

WASH interventions improved access to safe and reliable water through climate-resilient infrastructure, including solar-powered water systems, reverse osmosis plants and handpumps. These initiatives reduced reliance on unsafe water sources, improved public health outcomes and strengthened community resilience to water scarcity and environmental challenges. These water stations are now managed by local water management committees.

## Livelihoods and Food Security

Programming helped households strengthen food security, improve productivity and increase income-generating opportunities. Through climate-smart agriculture, skills development and community-based livelihood initiatives, AFH supported more sustainable and resilient livelihoods while promoting long-term self-reliance.



## Healthcare

Targeted health interventions improved quality of life through specialised medical services, preventive healthcare and follow-up support. Key highlights were the School Eye Screening programme and the Dental Project, which were implemented in various regions and supported children who do not have access to these basic facilities. Early detection of root causes would assist in preventing diseases in the future.

## Shelter and Resilient Infrastructure

AFH piloted climate-adaptive housing and resilient infrastructure approaches designed to help communities better withstand future shocks. This work demonstrated a commitment to linking humanitarian response with longer-term recovery, resilience and climate adaptation objectives. This approach has since been upscaled to cluster-based climate resilient housing schemes.



Cataract Surgery Project, Pakistan



# PAKISTAN: IMPACT SUMMARY

## Innovation and Programme Quality

AFH Pakistan strengthened innovation and programme quality through climate-resilient solutions, digital data collection, real-time monitoring and community-led approaches.

The use of solar-powered water systems, reverse osmosis plants and energy-efficient infrastructure helped reduce dependency on unreliable energy sources while improving access to essential services. Mobile-based data collection and monitoring tools improved targeting, transparency and evidence-based planning.

Community participation remained central to delivery. AFH worked with local structures and community groups to support ownership, relevance and sustainability. Integrated programming across WASH, livelihoods, health and emergency response enabled AFH to address multiple vulnerabilities at the same time.

The Trustees recognise that Pakistan’s operating environment presents continuing risks linked to climate shocks, inflation, access, regulatory compliance, partner oversight and safeguarding. AFH will therefore continue strengthening monitoring, due diligence, documentation, safeguarding and accountability across the Pakistan programme.

## Country Impact Summary

In 2025, AFH reached 155,857 people in Pakistan through a balanced approach that combined emergency response with longer-term resilience and recovery programming. Interventions addressed immediate humanitarian needs while helping vulnerable communities strengthen their capacity to withstand future shocks.

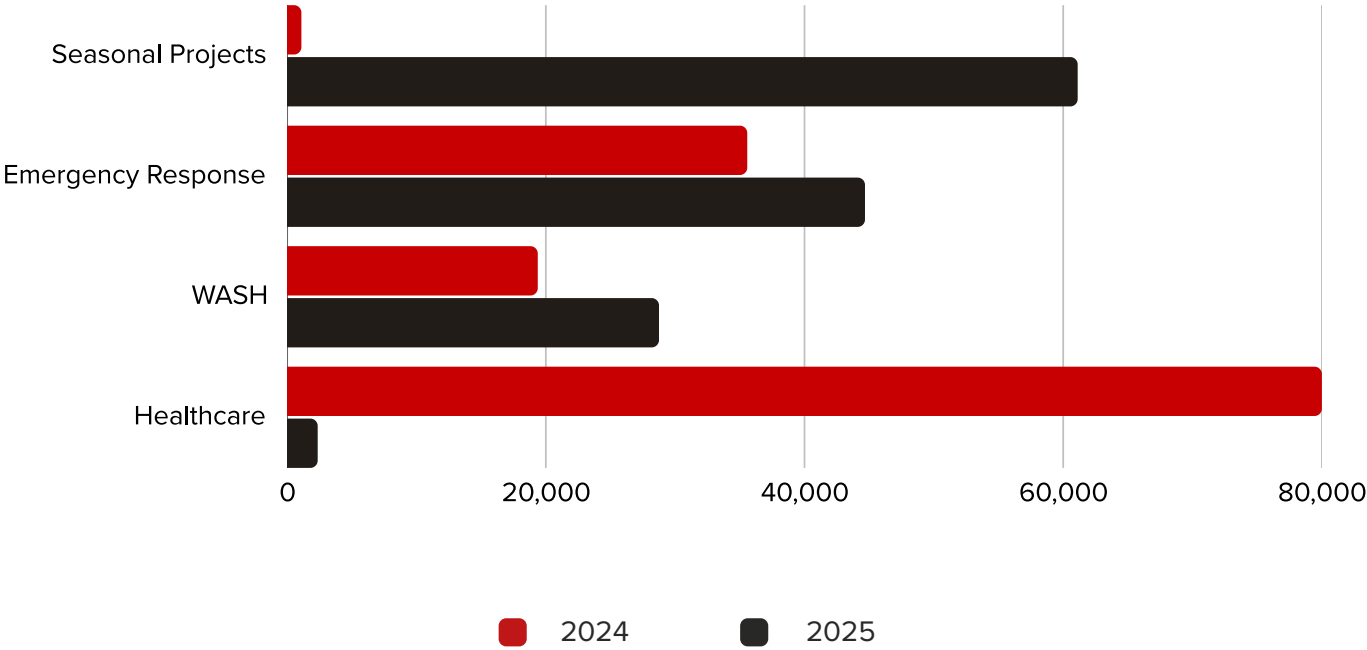
Seasonal and food assistance supported households facing economic hardship, while emergency response activities helped communities affected by floods and other climate-related events. WASH programmes improved access to safe and reliable water through sustainable, climate-resilient infrastructure, contributing to better health and wellbeing. Livelihoods interventions promoted income generation, climate-smart agriculture and greater household resilience, while targeted health services improved quality of life for vulnerable individuals. Pakistan’s programme demonstrates

AFH’s commitment to practical, community-led and sustainable solutions that address both humanitarian needs and underlying vulnerabilities. Through integrated programming and strong local engagement, AFH continued to support more resilient communities capable of adapting to environmental, economic and social challenges.



## PAKISTAN RIGHTSHOLDERS BY SECTOR 2024 VS 2025

Overall reach increased, while healthcare reach reduced due to changes in programme scale and focus.



The Pakistan figures show an overall increase in reach, from 136,049 people in 2024 to 155,857 people in 2025. This increase was driven mainly by seasonal support, emergency response and WASH activities.

Seasonal programming was the largest area of reach, reflecting the continued importance of food, Zakat, Ramadan and Qurbani support for vulnerable households. Emergency response also remained significant, particularly in relation to climate-related shocks and flood-affected communities.

WASH reach increased, demonstrating AFH’s focus on safe water access and climate-resilient infrastructure. Healthcare reach reduced compared with 2024, reflecting a shift from larger-scale health programming to more targeted interventions such as cataract surgery and oral healthcare.

Overall, Pakistan demonstrates AFH’s ability to combine immediate humanitarian response with practical, sustainable and climate-resilient interventions that support longer-term community resilience.





# AFGHANISTAN RESPONSE 2025

## 6,345 PEOPLE SUPPORTED THROUGH EMERGENCY RESPONSE AND FOOD ASSISTANCE

Afghanistan continued to face severe humanitarian needs in 2025, driven by economic hardship, food insecurity, limited access to essential services, political instability and recurring natural disasters. Vulnerable communities, particularly women, children, displaced families and households affected by poverty, remained exposed to food insecurity, displacement and limited access to support.

In August 2025, a major earthquake affected communities in eastern Afghanistan, including Kunar and surrounding provinces. The disaster caused significant damage to homes and infrastructure, disrupted access to essential services and increased urgent humanitarian needs among already vulnerable households.

AFH's role in Afghanistan in 2025 was focused and emergency oriented. Rather than operating a large direct country programme, AFH responded through our localisation approach by funding a locally grounded partner to deliver urgent assistance to affected communities.



# AFGHANISTAN: OUR RESPONSE

### Delivery Model

AFH’s Afghanistan response was delivered through a partner-supported model. As part of our localisation strategy and commitment to responding rapidly to major crises, AFH funded Organization for Research and Community Development (ORCD Global) to implement emergency assistance.

The response was designed jointly by AFH and ORCD Global, based on mutually agreed needs, response priorities, target communities and delivery arrangements. This approach enabled AFH to support a timely response while working through a local organisation with contextual knowledge, field access and community relationships.

Where partner-supported delivery was used, AFH retained responsibility for partner due diligence,

funding oversight, safeguarding requirements, financial control, monitoring, verification and reporting. This ensured that localisation was supported by appropriate accountability and risk management.

### 2025 Reach and Operational Scale

In 2025, AFH reached 6,345 people in Afghanistan through targeted emergency response and food assistance. This represented an increase from 4,417 people reached in 2024.

AFH’s Afghanistan work remained limited in scale compared with larger country programmes, but it demonstrated the organisation’s ability to respond to sudden-onset emergencies through trusted local partners where direct implementation was not the most appropriate or feasible model.

Afghanistan Reach by Sector

|                    | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
|--------------------|-------------------------------|-------------------------------|
| Emergency Response | 6,345                         | 4,417                         |
| Total              | 6345                          | 4,417                         |

The increase in reach compared with 2024 reflected AFH’s targeted response to urgent humanitarian needs, including food assistance and support to households affected by the Kunar earthquake.

# SECTOR HIGHLIGHTS AND ADDED VALUE

### Emergency Food Assistance

AFH supported emergency food assistance for vulnerable households facing acute food insecurity. This included food support for families affected by poverty, economic hardship and limited access to basic needs.

Food assistance helped stabilise household consumption, reduce immediate hunger risks and prevent negative coping strategies among vulnerable families.





# AFGHANISTAN: IMPACT SUMMARY

## Localisation and Partner-Led Delivery

A key added value of the Afghanistan response was AFH’s use of localisation in practice. By funding ORCD Global, AFH was able to support a response designed with local knowledge and delivered by an organisation with field access and community relationships.

This approach enabled a faster and more contextually appropriate response than would have been possible through direct implementation alone. It also reflected AFH’s commitment to strengthening locally led humanitarian action while maintaining appropriate oversight and accountability.

The Trustees recognise that partner-supported delivery in Afghanistan carries risks linked to access, verification, safeguarding, financial control and the wider political and regulatory environment. AFH therefore applied a risk-based approach to due diligence, monitoring, reporting and accountability.

## AFGHANISTAN RIGHTSHOLDERS BY SECTOR 2024 VS 2025

AFH’s targeted Afghanistan reach increased in 2025, linked to emergency response needs.



## Country Impact Summary

In 2025, AFH reached 6,345 people in Afghanistan through targeted emergency support, including assistance linked to food insecurity and earthquake response. Although Afghanistan was not a large direct programme for AFH, the response showed the organisation’s ability to act quickly through localisation when major crises occur.

By funding ORCD Global under a mutually agreed response design, AFH supported locally led delivery to affected communities while maintaining oversight of funding, safeguarding, monitoring and reporting. This approach allowed AFH to respond to urgent needs in a difficult operating environment, while reinforcing our commitment to principled, accountable and localised humanitarian action.





# LEBANON RESPONSE 2025



## 191,816 PEOPLE REACHED – MORE THAN DOUBLE THE PREVIOUS YEAR

Lebanon remained an important partner-supported operating context for Action For Humanity in 2025. The country continued to face a prolonged economic and humanitarian crisis, driven by severe currency depreciation, inflation, political instability, weakened public services and the impact of hosting large refugee populations.

Vulnerable Lebanese communities, Syrian refugees and Palestinian refugees continued to face significant challenges in accessing food, healthcare, shelter, education and livelihood opportunities. Regional instability and periodic escalations also placed additional pressure on already fragile services and household coping mechanisms.

AFH's role in Lebanon focused on supporting vulnerable communities through food security, livelihoods, health, shelter, education, inclusion and seasonal assistance. The programme combined immediate humanitarian support with interventions aimed at dignity, self-reliance and community resilience.



# LEBANON: OUR RESPONSE

## Delivery Model

AFH’s Lebanon response in 2025 was delivered through a partner-supported model. Activities were implemented by Development & Cooperation Association (DCA) as AFH’s implementing partner.

This delivery model reflected AFH’s localisation approach, enabling support to be delivered through a locally grounded organisation with contextual knowledge, community access and operational presence. AFH provided funding, programme oversight and accountability requirements, while DCA supported implementation at community level.

Where partner-supported delivery was used, AFH retained responsibility for partner due diligence,

safeguarding requirements, financial oversight, monitoring, verification and donor reporting. This ensured that localised delivery was supported by appropriate governance, risk management and accountability.

## 2025 Reach and Operational Scale

In 2025, AFH reached 191,816 people in Lebanon, compared with 79,179 people in 2024. This represented a significant increase in reach, mainly driven by expanded livelihoods and food security programming, alongside health, seasonal and education activities. The Lebanon section of the draft report records interventions across food security, livelihoods, health, shelter, education, inclusion and seasonal support.

| Lebanon Reach by Sector    |                               |                               |
|----------------------------|-------------------------------|-------------------------------|
|                            | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
| Education                  | 350                           | New / not comparable          |
| Emergency Response         | 1,200                         | New / not comparable          |
| Livelihood + Food Security | 130,000                       | 79,179                        |
| Health Care                | 25,060                        | New / not comparable          |
| Seasonal Projects          | 35,206                        | New / not comparable          |
| Total                      | 191,816                       | 79,179                        |

The increase in reach compared with 2024 reflects expanded partner-supported programming, particularly in food security, seasonal assistance and health-related support. Some 2025 sectors were not separately reported in 2024, so not all movements are directly comparable.

# SECTOR HIGHLIGHTS AND ADDED VALUE

## Livelihoods and Food Security

Interventions included food assistance, hot meals, iftar packages, food vouchers, Zakat-related support, Qurbani distributions and support to vulnerable households facing severe economic pressure. This assistance helped stabilise household food consumption, reduce financial strain and support families during periods of heightened vulnerability. The programme also contributed to dignity by using locally appropriate forms of assistance, including food vouchers and seasonal support where suitable.

AFH’s ability to support food security at scale through a local implementing partner, while maintaining oversight and accountability added significant value.

## Health Care and Emergency Services

AFH reached 25,060 people through health-related support in Lebanon. Activities included support to emergency medical services, medical equipment, ambulance-related support, community preparedness and coordination with local health services. These interventions helped strengthen access to urgent healthcare and emergency response capacity in underserved communities. In a context where public health services remain under pressure, targeted health support contributed to continuity of care and improved community-level response.

## Seasonal Support

Seasonal projects reached 35,206 people in 2025. This included support during Ramadan, Eid al-Adha/ Qurbani and other periods of heightened household need.

Seasonal assistance helped vulnerable families meet food and basic needs during periods of financial pressure, while preserving dignity and community connection. This support was particularly relevant for refugee households and low-income communities affected by economic hardship.

## Education and Child Development

AFH supported 350 people through education-related programming in Lebanon. Activities focused on education and child development, particularly for refugee children and vulnerable young people. Support included structured learning, safe activities and child-focused programming aimed at improving wellbeing, inclusion and development. Although modest in scale, the intervention contributed to child protection, social inclusion and longer-term resilience.



# LEBANON: IMPACT SUMMARY

## Innovation and Programme Quality

The programme also included practical innovation, including food production and livelihood-related approaches designed to support sustainability and reduce reliance on external supply chains. These activities helped combine immediate assistance with longer-term recovery and resilience.

The Trustees recognise that partner-supported delivery requires strong oversight. AFH will therefore continue to strengthen partner due diligence, safeguarding, financial monitoring, verification, documentation and reporting across our Lebanon programming.

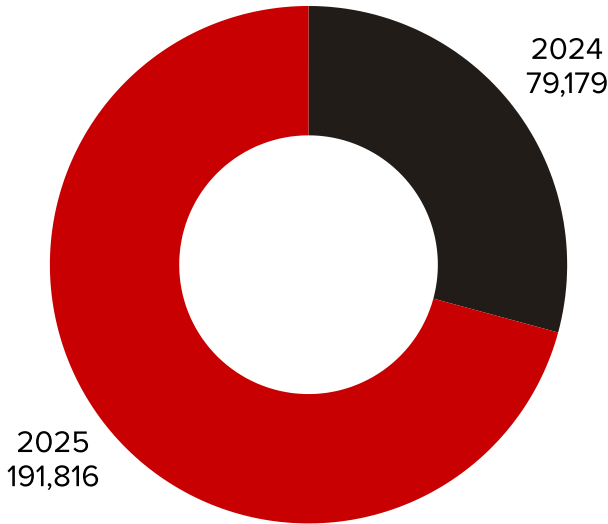
## Country Impact Summary

AFH’s impact was reflected in practical support to vulnerable communities affected by economic crisis, displacement and limited access to services. Food and seasonal assistance helped families meet immediate needs; health support strengthened emergency and community services; education activities supported vulnerable children; and inclusion and shelter-related assistance helped improve dignity and wellbeing.

The Lebanon response demonstrates AFH’s ability to support localised humanitarian action through a trusted implementing partner while maintaining accountability for funding, safeguarding, monitoring and reporting. Going forward, AFH will continue to ensure that Lebanon programming remains needs-based, proportionate, well-monitored and aligned with AFH’s localisation and accountability commitments.

## LEBANON TOTAL REACH 2024 VS 2025

AFH’s partner-supported Lebanon reach increased significantly in 2025.





# SUDAN RESPONSE 2025



## COMMUNITY KITCHENS PROVIDED **LIFE-SAVING MEALS** DURING ONE OF THE WORLD’S LARGEST HUMANITARIAN CRISES

Sudan remained a highly fragile humanitarian context in 2025, affected by conflict, displacement, food insecurity, disrupted markets and the collapse of essential services. Internally displaced families, women and children faced particular risks linked to hunger, loss of income, limited services and reduced coping capacity.

AFH’s role in Sudan was focused and targeted, supporting food security and emergency nutrition for displaced and conflict-affected communities.



# SUDAN: OUR RESPONSE

## Delivery Model

AFH’s Sudan response was delivered through a partner-supported model. Activities were implemented by Sudanese Development Call Organisation (NIDAA) as AFH’s implementing partner.

This reflected AFH’s localisation approach, enabling assistance to be delivered through a locally grounded organisation with field access and community knowledge. AFH retained responsibility for partner due diligence, safeguarding requirements, financial oversight, monitoring, verification and donor reporting.

## Sudan Reach by Sector

|                            | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
|----------------------------|-------------------------------|-------------------------------|
| Livelihood + Food Security | 18,044                        | 300                           |
| Total                      | 18,044                        | 300                           |

## Sector Highlights and Added Value

AFH’s Sudan programme focused on community-based food assistance. Support included communal kitchen activities and regular hot meals for internally displaced families and vulnerable children in high-need areas.

This approach helped families meet immediate food needs while strengthening local participation through community-led delivery arrangements. The use of communal kitchens was particularly relevant in a context where displacement, market disruption and insecurity limited household access to food.

AFH’s significant role in the Sudan response was our ability to support a focused, locally implemented response through NIDAA while maintaining oversight and accountability for the use of funds.

## 2025 Reach and Operational Scale

In 2025, AFH reached 18,044 people in Sudan through food security and emergency nutrition support, compared with 300 people in 2024.

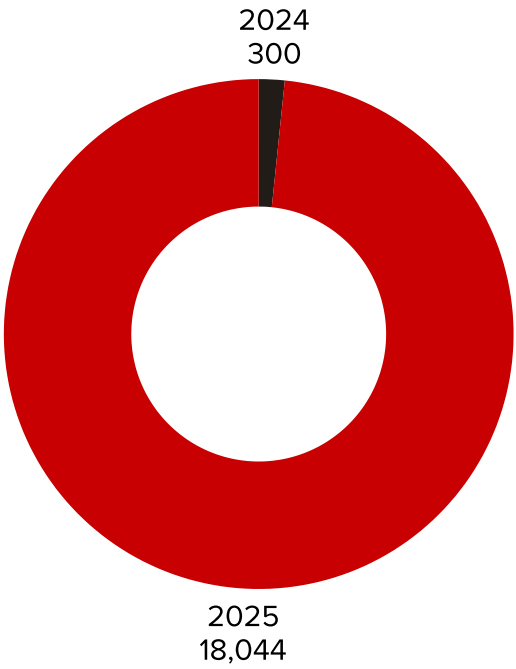
# SUDAN: IMPACT SUMMARY

## Country Impact Summary

The response was modest in scope but highly relevant to the acute needs of displaced and vulnerable communities. The Sudan programme demonstrates AFH’s ability to support localised humanitarian action in a difficult operating environment, while applying due diligence, safeguarding, monitoring and reporting requirements to partner-supported delivery.

## SUDAN TOTAL REACH 2024 VS 2025

AFH’s partner-supported Sudan reach increased significantly in 2025.





# EGYPT RESPONSE 2025



## 5,000 DISPLACED PALESTINIAN FAMILY MEMBERS SUPPORTED THROUGH SEASONAL ASSISTANCE

Egypt was a targeted operating context for AFH in 2025, linked primarily to the Gaza emergency response. During the year, access into Gaza through Rafah was denied or significantly restricted, meaning that procured aid intended for Gaza could not be transported into Gaza as originally planned.

In response, AFH coordinated with our vetted and contracted supplier to ensure that the procured aid was still used for its intended humanitarian purpose by distributing it to displaced Palestinian families from Gaza in Sinai, Egypt.



# EGYPT: OUR RESPONSE

## Delivery Model

The Egypt response was delivered through a supplier-supported distribution model. AFH coordinated with the vetted and contracted supplier responsible for the procured aid items and adapted the distribution plan in response to access restrictions at Rafah.

To strengthen oversight and accountability, AFH deployed fundraising and programme staff to Egypt to oversee the distribution and monitor the process. This provided direct AFH presence during implementation and helped ensure that the aid reached the intended affected Gazan population.

AFH retained responsibility for supplier oversight, distribution monitoring, safeguarding considerations, documentation, verification and reporting.

## 2025 Reach and Operational Scale

In 2025, AFH reached 5,000 people in Egypt through targeted seasonal food assistance for displaced Palestinian families from Gaza. The draft report records Egypt as a Seasonal Project response reaching 5,000 people.

| Egypt Reach by Sector |                               |
|-----------------------|-------------------------------|
|                       | Right Holders Reached in 2025 |
| Seasonal Project      | 5,000                         |
| Total                 | 5,000                         |

## Sector Highlights and Added Value

AFH’s Egypt response focused on food assistance for displaced Gazan families/refugees in Sinai. The support was delivered after access constraints prevented the procured aid from being transported through Rafah into Gaza.

Rather than allowing procured aid to remain unused or delayed, AFH adapted the response by coordinating with the contracted supplier and arranging distribution to affected Gazan families in Egypt. This ensured that the aid continued to serve the intended humanitarian purpose, despite access restrictions.

AFH’s added value was our ability to respond pragmatically to operational constraints, maintain oversight through deployed staff, and ensure that assistance reached vulnerable people affected by the Gaza crisis.

# EGYPT: IMPACT SUMMARY

## Country Impact Summary

In 2025, AFH reached 5,000 people in Egypt through targeted food assistance for displaced Gazan families/refugees. The response was limited in scale but important in demonstrating AFH’s ability to adapt when access into Gaza was restricted.

By coordinating with a vetted supplier and deploying AFH fundraising and programme staff to oversee the distribution, AFH maintained accountability and monitoring over the process. The Egypt response should therefore be presented as a targeted Gaza-linked emergency adaptation, rather than as a broad country programme.





# LIBYA RESPONSE 2025



## SUPPORTING ECONOMIC EMPOWERMENT THROUGH LIVELIHOODS AND MICROFINANCE INITIATIVES

Libya remained a targeted operating context for AFH in 2025. The response focused on economic recovery and community resilience in communities affected by instability, limited livelihood opportunities and the continuing effects of crisis.

AFH's role in Libya was not direct implementation. Instead, AFH participated as part of a consortium and provided funding support to an initiative led through the Islamic Development Bank framework.



# LIBYA: OUR RESPONSE

## Delivery Model

The Libya response was delivered through a consortium-supported model. AFH did not directly implement activities in Libya. Rather, AFH contributed funding to the Islamic Development Bank initiative, supporting activities delivered through the consortium and relevant implementing arrangements.

This distinction is important for transparency. AFH’s contribution in Libya was financial and partnership-based, rather than direct operational delivery. AFH retained responsibility for appropriate funding oversight, reporting requirements and assurance over the use of our contribution within the consortium framework.

## Libya Reach by Sector

|            | Right Holders Reached in 2025 |
|------------|-------------------------------|
| Livelihood | 1,500                         |
| Total      | 1,500                         |

## Sector Highlights and Added Value

AFH’s Libya support contributed to livelihoods and economic recovery activities, including the TAMEEN Initiative in Tarhuna. The initiative focused on microfinance and economic empowerment, helping vulnerable individuals and households access opportunities to strengthen income generation and self-reliance.

Although AFH did not deliver the activities directly, our funding contribution supported a broader consortium effort aimed at improving livelihoods and resilience in affected communities.

AFH was able to participate in a wider development and recovery initiative, using partnership and funding mechanisms to support communities where direct implementation was not the chosen delivery model.

## 2025 Reach and Operational Scale

In 2025, AFH supported assistance reaching 1,500 people in Libya through livelihoods and food security-related programming.

# LIBYA: IMPACT SUMMARY

## Country Impact Summary

In 2025, AFH supported assistance reaching 1,500 people in Libya through a consortium-supported livelihoods and economic recovery initiative. AFH did not directly implement activities in Libya; instead, it contributed funding to an Islamic Development Bank initiative delivered through consortium arrangements.





# UK RESPONSE 2025

## 5,056 PEOPLE SUPPORTED THROUGH FOOD SECURITY, REFUGEE SUPPORT AND COMMUNITY INCLUSION PROGRAMMES

The United Kingdom remained an important domestic programme for Action For Humanity in 2025. AFH's UK work focused on vulnerable people facing poverty, food insecurity, social isolation, displacement and limited access to essential support.

The programme supported asylum seekers, refugees, low-income families, women in refuges, vulnerable children and people facing hardship in local communities. While at a smaller scale than AFH's international programmes, the UK response reflected AFH's commitment to supporting vulnerable communities both overseas and domestically.

AFH's role in the UK was practical and community-based, combining food assistance, seasonal support, welfare activities, community engagement and targeted support for vulnerable groups.



# UK: OUR RESPONSE

## Delivery Model

AFH’s UK response was implemented through AFH teams, volunteers, community networks and local partners where appropriate. Delivery included direct distributions, community events, support through local organisations, and targeted assistance to vulnerable households and groups.

Where local partners or community organisations supported delivery, AFH retained responsibility for appropriate coordination, safeguarding, monitoring, financial oversight and reporting.

This model enabled AFH to use local knowledge, volunteer mobilisation and community relationships to reach vulnerable people in a timely and dignified way.

## 2025 Reach and Operational Scale

In 2025, AFH reached 5,056 people in the United Kingdom, compared with 5,000 people in 2024. The programme remained broadly stable year-on-year, with support delivered mainly through livelihoods and food security activities and seasonal programming.

| UK Reach by Sector         |                               |                               |
|----------------------------|-------------------------------|-------------------------------|
|                            | Right Holders Reached in 2025 | Right Holders Reached in 2024 |
| Livelihood + Food Security | 2,456                         | 3500                          |
| Seasonal Projects          | 2,600                         | 1500                          |
| Total                      | 5,056                         | 5000                          |

# SECTOR HIGHLIGHTS AND ADDED VALUE

## Livelihoods and Food Security

AFH reached 2,456 people through livelihoods and food security-related support in the UK. Activities included food parcels, hot meals, community meals and targeted assistance to vulnerable households.

Support was provided to people facing food insecurity, including asylum seekers, refugees, low-income families and people experiencing hardship. These activities helped reduce immediate pressure on households and provided practical support at times of financial difficulty.

AFH’s added value in this area was our ability to combine humanitarian values with local community action, using volunteers, local networks and community partnerships to provide dignified support.

## Seasonal Support

Seasonal projects reached 2,600 people in 2025, an increase from 2024. Activities included Ramadan and Eid-related support, Qurbani distributions, community iftars, suhoor meals, Zakat-related assistance and targeted support during periods of heightened need.

Seasonal programming also provided opportunities for community connection, donor engagement and volunteer mobilisation. This helped AFH support vulnerable people while strengthening local solidarity and awareness of humanitarian issues.



Hot meals for vulnerable families and refugees, Manchester, UK



# UK: IMPACT SUMMARY

## Support to Refugees, Asylum Seekers and Vulnerable Groups

AFH continued to support asylum seekers, refugees and vulnerable groups in the UK through food assistance, community activities and targeted welfare support. This included support to women and children in refuges, vulnerable families and people experiencing social isolation.

Activities such as community meals, football sessions, mobility support and targeted distributions helped promote dignity, inclusion and wellbeing.

## Innovation and Programme Quality

AFH’s UK programme used a practical and proportionate delivery model based on local coordination, volunteer support and community engagement. The programme also helped connect AFH’s domestic work with our wider supporter base, creating opportunities for volunteering, awareness-raising and community participation.

The Trustees recognise that UK domestic programming should remain focused, proportionate and clearly linked to charitable need. AFH will continue to strengthen targeting, safeguarding, monitoring and evidence collection to ensure that UK activities remain relevant, accountable and impactful.

## Country Impact Summary

AFH’s impact was reflected in practical support to vulnerable people facing hardship, including asylum seekers, refugees, low-income families, women in refuges and socially isolated individuals. Food assistance was vital in ensuring immediate needs were met; seasonal support provided timely relief and dignity; and community activities helped promote inclusion and wellbeing.

The UK response demonstrates AFH’s commitment to supporting vulnerable communities at home as well as overseas. Going forward, AFH will continue to ensure that UK programming remains targeted, needs-based, proportionate and aligned with safeguarding, accountability and charitable purpose.





# HOW OUR PROGRAMMES CONTRIBUTE TO OUR THEORY OF CHANGE

AFH’s Theory of Change is based on the belief that communities affected by crisis require both immediate support and longer-term pathways to recovery, dignity and resilience.

In 2025, AFH’s programmes contributed to this approach by combining emergency response, recovery, resilience-building, localisation and system strengthening. The year also demonstrated the importance of prioritisation, as growing humanitarian needs were met with a more constrained funding environment.

## Delivering timely humanitarian response

AFH provided life-saving assistance across conflict, displacement and disaster-affected contexts. This included food assistance, WASH, healthcare, shelter, cash support, protection and seasonal assistance. In countries such as Syria, Palestine, Yemen, Pakistan and Sudan, AFH responded to immediate needs while adapting to access constraints, insecurity and changing community priorities.

## Supporting recovery and resilience

AFH continued to invest in recovery-focused interventions that help communities move beyond short-term assistance. These included rehabilitation of water systems, support to health facilities, school rehabilitation, livelihoods, climate-smart agriculture, cash assistance, microfinance and community infrastructure. These interventions help reduce dependency on aid and support more sustainable outcomes.



## Strengthening local systems and partnerships

AFH’s programmes increasingly worked through local systems, community structures and partner organisations. This supports localisation and improves contextual relevance. Where AFH funds, supports or delivers through partners, the organisation remains responsible for due diligence, monitoring, safeguarding, financial oversight and reporting.

## Promoting dignity, inclusion and accountability

Across our programmes, AFH prioritised vulnerable groups including children, women, displaced families, refugees, people with disabilities and communities affected by poverty or exclusion. Protection, safeguarding, complaints mechanisms and community feedback were integrated into programme approaches to improve accountability and ensure that assistance reflects community needs.

## Improving quality and evidence

AFH continued to strengthen monitoring, evaluation, accountability and learning, alongside progress towards the Core Humanitarian Standard. Digital systems and improved reporting are helping the organisation make more informed decisions, track delivery more effectively and improve transparency to donors, communities and regulators.

Through this approach, AFH’s work in 2025 contributed to our wider mission: to support communities affected by crisis not only to survive, but to recover, rebuild and strengthen their resilience for the future.





# CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)

AFH’s work in 2025 contributed to several United Nations Sustainable Development Goals by addressing both immediate humanitarian needs and the underlying drivers of vulnerability.

Given the contexts in which AFH works, progress against the SDGs is often affected by conflict, displacement, climate shocks, economic instability and restricted access to services. AFH’s contribution should therefore be understood as part of wider humanitarian and recovery efforts rather than as a standalone solution to these structural challenges.



## KEY SDGs SUPPORTED

### SDG 1: No Poverty

AFH supported vulnerable households through cash assistance, livelihoods, sponsorship, seasonal support and community-based interventions designed to reduce hardship and strengthen resilience.

### SDG 2: Zero Hunger

Food assistance, hot meals, food parcels, Qurbani distributions and nutrition support helped address acute food insecurity in countries including Palestine, Syria, Yemen, Lebanon, Pakistan, Sudan and the UK.

### SDG 3: Good Health and Well-being

AFH supported access to healthcare, nutrition, medical supplies, specialist surgeries, maternal and child health, dialysis services and health facility support across several country programmes.

### SDG 4: Quality Education

Education programmes in Syria, Jordan and other contexts supported access to formal and non-formal learning, school rehabilitation, child protection and safe learning environments.

### SDG 5: Gender Equality

Protection and GBV-related programming supported women and girls at risk, while livelihoods and inclusion activities helped promote participation and access to services.

### SDG 6: Clean Water and Sanitation

WASH programmes improved access to safe water, sanitation and hygiene, including solar-powered

water systems, water trucking, water network rehabilitation and hygiene support.

### SDG 8: Decent Work and Economic Growth

Livelihoods, vocational training, microfinance, agriculture, fisheries, entrepreneurship and skills-based programmes supported income generation and economic recovery.

### SDG 10: Reduced Inequalities

AFH prioritised vulnerable and marginalised groups, including refugees, displaced people, orphaned children, persons with disabilities, women, children and low-income households.

### SDG 11: Sustainable Cities and Communities

Shelter, infrastructure rehabilitation, community facilities, water systems and recovery programming supported safer and more resilient communities.

### SDG 16: Peace, Justice and Strong Institutions

Protection, safeguarding, accountability, advocacy and local capacity-strengthening contributed to stronger community systems and more accountable humanitarian action.

### SDG 17: Partnerships for the Goals

AFH worked with donors, local partners, community organisations, coordination bodies and international stakeholders to deliver programmes and strengthen collective humanitarian impact.

### Summary

AFH’s contribution to the SDGs reflects our integrated approach: responding to immediate needs while supporting recovery, resilience, dignity and locally led solutions.



# FUNDRAISING

Fundraising remained central to AFH’s ability to deliver humanitarian and recovery programmes in 2025. The organisation continued to engage supporters through community fundraising, events, mosque collections, campaigns, challenges, digital appeals and donor relationships.

During the year, AFH delivered nearly 100 fundraising events, more than 100 mosque collections, and a range of domestic and international supporter-led challenges and deployments. These activities helped maintain grassroots engagement and enabled supporters across the UK and beyond to contribute to humanitarian action.

However, 2025 was also a challenging fundraising year. Total income reduced from £35.5m in 2024 to £26.0m in 2025, a decrease of 27%. Institutional grant income reduced from £25.2m to £16.0m, a decrease of 36%, while income from major appeals remained broadly stable but slightly lower at £10.0m compared with £10.3m in 2024.

This decline reflected several factors. Across the wider humanitarian sector, institutional donor funding became more constrained, competition for available grants increased, and donor priorities shifted in response to multiple global crises. Community fundraising was also affected by economic pressures, inflation and cost-of-living

challenges affecting supporters. In addition, political and operational changes in some countries affected programme pipelines, funding cycles and the timing of grant delivery.

The Trustees recognise that the reduction in income required a more disciplined approach to planning, prioritisation and cost control. AFH responded by reviewing programme delivery models, prioritising essential activities, strengthening fundraising planning, increasing focus on donor diversification and improving financial monitoring.

The year also provided important lessons. AFH must continue to strengthen the connection between fundraising, programme priorities and available delivery capacity. Campaign planning needs to be more evidence-led, with clearer income targets, cost monitoring, return-on-investment analysis, donor segmentation and post-campaign learning. Institutional funding efforts also need to remain focused on quality proposals, compliance capacity, partner readiness and alignment with donor priorities.

AFH remains grateful to all donors, supporters, volunteers, mosques, community groups and institutional partners who supported the organisation during a difficult year. Their generosity enabled AFH to reach millions of people despite a more challenging funding environment.



Action For Humanity Annual Fundraiser Event with Andy Burnham, Manchester, UK



# MARKETING & CAMPAIGNS

In 2025, the Marketing and Campaigns function supported AFH’s fundraising, supporter engagement and digital infrastructure across major appeals and organisational priorities.

The department contributed to campaign delivery across Ramadan, Qurbani, emergency appeals, seasonal campaigns and donor feedback activity. Marketing also supported website development, digital content, campaign landing pages, supporter journeys, social media assets, video production, email content and paid media activity.

During the year, AFH invested in strengthening our digital infrastructure. This included improvements to website functionality, donation journeys, community fundraising pages, events and challenge pages, payment integration and campaign tracking. These developments provide a stronger foundation for future digital fundraising and supporter engagement.

The department also supported the production of donor-facing content, including videos, case studies, campaign materials, PPC assets, social media content and print materials. These outputs helped maintain visibility for AFH’s work and supported engagement with donors and supporters.

However, the Trustees recognise that marketing activity did not fully translate into the level of income growth or return on investment expected in 2025. This was particularly relevant during key campaign periods, where income performance was affected by wider fundraising pressures, changes in donor behaviour, campaign performance challenges and the need for stronger digital conversion.

As a result, AFH will place greater emphasis on campaign quality, creative consistency, donor journey testing, accurate content, conversion optimisation and clearer measurement of marketing return on investment. Future marketing activity will be more closely aligned with fundraising priorities, financial targets and post-campaign learning.

Marketing and Campaigns remains an important enabling function for AFH, but the focus for the next period will be to convert improved systems, content and digital infrastructure into stronger supporter engagement, better donor conversion and more measurable fundraising outcomes.

# COMMUNICATIONS & ADVOCACY

In 2025, AFH’s Communications and Advocacy work helped raise public awareness of humanitarian crises, support policy engagement, strengthen organisational visibility and promote the voices and needs of crisis-affected communities.

The department secured significant media coverage across national, international and specialist outlets, including broadcast, print and digital platforms. Communications activity focused on major humanitarian issues including Gaza, Syria, Lebanon, aid access, protection of civilians, healthcare, displacement and the impact of reductions in overseas aid budgets.

Advocacy work supported engagement with policymakers, parliamentarians, government departments, sector networks and civil society partners. AFH contributed to joint advocacy initiatives and policy discussions on humanitarian access, protection, sanctions, aid funding and crisis response. These activities helped strengthen AFH’s role as a humanitarian voice in public and policy discussions.

Digital communications also supported audience engagement and public visibility, including organic growth across social media platforms. Communications and Advocacy worked with programmes, fundraising and leadership to align messaging with operational realities and humanitarian principles.

The Trustees recognise that communications and advocacy work carries reputational risk, particularly when operating in politically sensitive contexts. AFH therefore continued to strengthen message coordination, crisis communications, public statement review, media handling and reputational risk management.

Going forward, AFH will continue to ensure that communications and advocacy activity is accurate, principled, evidence-based and aligned with humanitarian values. The function will also work more closely with fundraising and programmes to ensure that public engagement supports both accountability and responsible income generation.



# STAFF DEVELOPMENT AND WELL BEING

AFH’s ability to deliver effective humanitarian action depends on the skills, commitment and wellbeing of our staff, volunteers and partners. In 2025, staff continued to operate in demanding environments affected by conflict, displacement, funding pressure, security risks and high operational workloads.

During the year, AFH continued to invest in staff development, leadership, safeguarding, compliance, technical capacity and programme quality. The organisation also progressed work linked to Core Humanitarian Standard alignment, complaints and feedback mechanisms, safeguarding systems and internal accountability.

AFH recognises that the operating environment places significant pressure on staff, particularly those working in high-risk or high-volume response settings. Duty of care, wellbeing, security awareness and appropriate management support therefore remain key priorities.

The organisation also strengthened internal systems and processes, including the continued rollout of digital systems and improvements in programme quality, monitoring and compliance. These changes are intended to support staff with better information, clearer processes and stronger organisational oversight.

The Trustees recognise that staff development and wellbeing must remain proportionate to AFH’s scale and risk profile. In the coming period, AFH will continue to focus on leadership development, technical training, safeguarding awareness, performance management, staff wellbeing, succession planning and workforce structures aligned to available funding and operational priorities.





# STRUCTURE, GOVERNANCE AND MANAGEMENT

## Legal Structure and Charitable Status

Action For Humanity is a Charitable Incorporated Organisation registered with the Charity Commission for England and Wales under charity registration number 1154881. The charity operates under a Foundation constitution, and our only voting members are our Trustees.

The charitable objects of Action For Humanity are focused on relieving financial hardship, preserving health, advancing education, and delivering other exclusively charitable purposes for the public benefit in Syria and internationally, as determined by the Trustees.

Action For Humanity’s work is guided by our vision of a world of crisis-resilient communities. The charity delivers humanitarian, recovery and development programmes for communities affected by conflict, displacement, poverty, natural disasters and other forms of crisis.

The Trustees confirm that Action For Humanity continues to operate for public benefit and that the charity’s activities remain aligned with our charitable purposes. In setting the charity’s strategy, approving programmes and reviewing performance, the Trustees have had regard to the Charity Commission’s guidance on public benefit.

## Linked Charity and Combined Reporting

During previous years, Syria Relief was incorporated into Action For Humanity as a linked charity. The Trustees confirm that this did not change the class of rightsholders served by the charity, nor did it alter the powers, duties or controls of the Trustees.

The Trustees have prepared a single combined Trustees’ Annual Report and financial statements to reflect the activities of Action For Humanity and our linked charity arrangements. This combined reporting approach supports transparency, efficiency and clearer understanding of the charity’s structure, governance and activities.

## Global Structure and International Presence

Action For Humanity is a UK-registered charity with a growing international presence. The UK entity acts both as the UK office and as a central coordinating body for the wider AFH family. This includes strategic leadership, governance oversight, financial control, safeguarding, compliance, programme support, technical guidance, fundraising, donor engagement and organisational development.

AFH’s international structure includes a combination of country offices, branches, affiliated entities, and independently registered offices in certain jurisdictions. Some AFH entities have their own local registration and governance arrangements, including autonomous boards or local management structures, while others operate as branches or programme offices under AFH oversight.

This structure enables AFH to respond flexibly to humanitarian needs across different contexts while maintaining common standards in governance, safeguarding, financial stewardship, compliance, and accountability. It also reflects the legal and operational realities of working across multiple jurisdictions, each with different regulatory, banking, employment, tax, registration and reporting requirements.

The Trustees recognise that AFH’s international structure is increasingly complex. As the organisation grows, the Board and senior management continue to review whether the existing structure remains appropriate for the charity’s scale, risk profile, strategic direction, and donor expectations.

This includes ongoing consideration of global governance arrangements, decision-making authorities, reporting lines, country office oversight, and the relationship between AFH UK and other AFH entities.

## Direct Delivery, Partner Delivery and Localisation

AFH delivers our charitable activities through a range of operating models. Some activities are implemented directly by AFH staff and country teams. Other activities are funded, supported or delivered through local partners, community-based organisations, contractors, suppliers or other vetted third parties.

The Trustees recognise the importance of clearly distinguishing between activities directly implemented by AFH and activities delivered through or with partners. This is particularly important for transparency, public understanding, donor accountability and audit assurance. Where programme activities are delivered by partners, AFH remains responsible for ensuring that appropriate due diligence, monitoring, verification, safeguarding, financial controls and reporting arrangements are in place.

AFH is committed to localisation and to strengthening the capacity of local organisations and community actors. However, the Trustees also recognise that localisation must be supported by strong governance, clear agreements, effective oversight and robust accountability mechanisms.

The charity therefore continues to strengthen partner assessment, due diligence, project monitoring, financial review, safeguarding requirements, and documentation standards.





Board of Trustees

Action For Humanity is governed by our Board of Trustees, who are responsible for the overall direction, governance and control of the charity. The Trustees are also responsible for ensuring that AFH complies with our charitable objects, legal duties, regulatory requirements and public benefit obligations.

The Board’s responsibilities include:

- + Approving AFH’s vision, mission, values and strategy;
- + Ensuring that the charity operates in line with our charitable objects and public benefit duties;
- + Approving the annual report, financial statements, annual budget and reserves policy; and the appointment of Auditors.
- + Overseeing financial sustainability, risk management and internal controls;
- + Reviewing organisational performance and progress against strategy;
- + Ensuring that safeguarding, accountability and ethical standards are embedded across the organisation;
- + Appointing, supporting and holding the Chief Executive Officer and senior leadership to account;
- + Approving key policies and governance arrangements;
- + Ensuring compliance with charity law, regulatory requirements and donor obligations; and
- + Protecting the reputation, integrity and independence of the charity.

Trustees are appointed in accordance with the charity’s governing document. New Trustees are appointed for an initial term of three years and may serve a maximum of three terms, subject to the requirements of the constitution and Board approval.

All Trustees serve in a voluntary capacity and do not receive remuneration for their role as Trustees.

Trustee Skills, Independence and Development

The Board aims to maintain an appropriate balance of skills, experience, independence and diversity to support effective governance. Trustees bring experience across areas including humanitarian response, finance, audit, risk management, safeguarding, law, governance, strategy, fundraising, organisational leadership and international development.

The Board periodically reviews our skills and effectiveness to identify areas where additional expertise may be required. Trustees may receive briefings, training or external advice where necessary to support their responsibilities. Trustees may also seek independent professional advice when required to fulfil their duties.

The Trustees recognise that AFH’s growing international presence and complex operating environment require continued strengthening of Board oversight, particularly in relation to risk management, financial controls, safeguarding, sanctions compliance, partner delivery, country office oversight and strategic planning.

Board Meetings and Delegated Authority

The Board meets regularly during the year to review strategic, financial, operational, governance and risk matters. The Chief Executive Officer and members of the senior leadership team attend Board meetings as required to present updates, seek approvals, and provide information to support Trustee decision-making.

Day-to-day management of the charity is delegated by the Board to the Chief Executive Officer and senior management team under an approved delegation of authority. This delegation covers operational decision-making, programme delivery, financial management, employment matters, procurement, fundraising, compliance and administration within approved limits.

The delegation of authority is designed to ensure that decisions are made at the appropriate level, with clear controls, escalation routes and accountability. Matters outside delegated authority, or those involving significant financial, strategic, reputational, legal, safeguarding or risk implications, are escalated to the Board or relevant committee for consideration.

Committees and Governance Oversight

The Board is supported by committees and designated Trustee leads who provide additional scrutiny and guidance in key areas. This includes the Audit, Finance and Risk Management Committee, which supports the Board in overseeing financial reporting, internal controls, audit matters, reserves, risk management, compliance and financial sustainability.

The Audit, Finance and Risk Management Committee reviews significant risks, audit findings, management responses, financial controls, reserves and related governance matters. It also provides challenge and support to management on financial reporting, risk mitigation and internal control improvements. The Board also maintains oversight of safeguarding. AFH has a Lead Trustee for Safeguarding, who supports Board-level awareness and scrutiny of safeguarding arrangements. Safeguarding remains a core governance priority, reflecting the vulnerable circumstances of many of the communities AFH serves.

The Trustees recognise the importance of strong committee oversight as AFH grows and operates in increasingly complex environments. During the coming period, the Board will continue to strengthen committee effectiveness, reporting quality and escalation of key risks and decisions.



Reserves, Treasury and Investment Governance

During the year, the Board of Trustees approved a new Investment Policy to strengthen the governance of AFH’s reserves and longer-term financial sustainability. Under this policy, funds identified as available for investment will form part of the organisation’s broader investment strategy.

The Trustees have agreed a structured process to explore suitable investment opportunities, including assessment of potential business models, risk profile, liquidity requirements, ethical considerations and alignment with AFH’s charitable objectives. Options will be reviewed and discussed at forthcoming Board of Trustees meetings before any final decision is made.

The initial timeframe for reaching an investment decision, including determining the final amount to be invested, is expected to be between 12 and 18 months. Until a decision is approved, funds will continue to be managed in line with AFH’s reserves, treasury and financial control arrangements.

Executive Management

The Chief Executive Officer is accountable to the Board for the day-to-day leadership and management of the charity. The CEO is supported by the senior leadership team, which is responsible for implementing strategy, managing operations, overseeing country programmes, ensuring compliance, managing staff, safeguarding resources and delivering programmes in line with AFH’s mission and values.

Senior management is responsible for ensuring that organisational policies, procedures and controls are implemented consistently across the charity. This includes finance, People and Culture, procurement, logistics, safeguarding, programme delivery, MEAL, fundraising, communications, risk management and compliance.

The Trustees and CEO regularly monitor the charity’s performance, including programme delivery, financial performance, safeguarding, risk, staffing, fundraising, compliance and strategic progress.

Governance in a Complex Operating Environment

AFH operates in a challenging humanitarian environment shaped by conflict, displacement, sanctions regimes, economic instability, funding pressure, climate-related shocks and regulatory complexity. These factors require strong governance, timely decision-making, and effective oversight of both direct implementation and partner-led delivery.

The Trustees recognise that operating in fragile and conflict-affected contexts requires enhanced attention to:

- + Staff safety and duty of care;
- + Safeguarding and accountability to communities;
- + Aid diversion, fraud, bribery and corruption risks;
- + Sanctions and counter-terrorism compliance;
- + Partner due diligence and oversight;
- + Financial controls and audit trails;
- + Procurement and asset management;
- + Programme monitoring and verification;
- + Data protection and cybersecurity; and
- + Reputational and public communications risk.

The Board and management continue to strengthen AFH’s governance framework to ensure that the charity remains agile and responsive while maintaining appropriate levels of control, accountability and transparency.

This directly addresses the auditors’ request that governance and risk reporting should better reflect AFH’s current operating environment, including programme delivery risks, partner delivery, aid diversion, staff security and external political risks. The meeting minutes specifically recorded the need to strengthen the risk statement and risk disclosures, and to distinguish between direct implementation and partner delivery.





Risk Management and Internal Control

The Trustees are responsible for ensuring that AFH has an appropriate risk management and internal control framework. The charity maintains an organisational risk register, which is reviewed by management and the Audit, Finance and Risk Management Committee. Principal risks are assessed by likelihood and impact, with mitigation actions assigned to responsible senior staff.

The risk management framework covers strategic, operational, financial, safeguarding, compliance, reputational, digital, security and programme delivery risks. The Trustees recognise that no system of internal control can eliminate all risk, particularly in volatile humanitarian environments. However, the charity’s controls are designed to provide reasonable assurance that risks are identified, monitored, escalated and mitigated appropriately.

AFH continues to strengthen internal controls through:

- + Internal audit reviews;
- + External audit recommendations;
- + Improved financial reporting and budget monitoring;
- + Procurement and payment controls;
- + Partner due diligence and monitoring;
- + Sanctions and restricted-party screening;

- + Safeguarding reporting and investigation procedures;
- + Complaints and feedback mechanisms;
- + Policy review and staff training;
- + Digital systems and ERP implementation; and
- + Board and committee oversight.
- + Code of Conduct, Conflicts of Interest and Ethical Standards

AFH expects Trustees, staff, volunteers, partners, suppliers and representatives to act with integrity, professionalism and respect. The charity’s Code of Conduct and related policies set expectations for ethical behaviour, safeguarding, anti-fraud, anti-bribery, anti-corruption, conflicts of interest, responsible communications and protection of organisational reputation.

Trustees are required to declare conflicts of interest. Where an actual or potential conflict is identified, the Trustee concerned does not participate in related discussions or decision-making. Declarations are recorded and managed in line with the charity’s governance procedures.

AFH also expects suppliers, contractors and partners to comply with relevant ethical standards. This includes compliance with safeguarding requirements, procurement standards, anti-fraud and anti-bribery expectations, environmental considerations, and applicable legal and regulatory requirements.

Safeguarding and Accountability

Safeguarding is central to AFH’s governance and operational approach. The Trustees recognise their responsibility to ensure that AFH protects people from harm, particularly children, vulnerable adults, rightsholders, staff, volunteers and community members.

AFH maintains safeguarding policies, reporting mechanisms, investigation procedures, staff training, designated safeguarding responsibilities and Board-level oversight. Safeguarding expectations are also embedded into partner arrangements, programme delivery, recruitment, communications, fundraising and community engagement.

AFH is also committed to accountability to affected communities. This includes community feedback and complaints mechanisms, responsible use of images and stories, informed consent, data protection, and respectful communication about the people and communities AFH supports.

Key Management Personnel and Remuneration

The Trustees are responsible for ensuring that remuneration arrangements are appropriate, proportionate and aligned with the charity’s needs. AFH aims to attract and retain staff with the skills required to deliver humanitarian programmes, manage risk, comply with regulatory obligations, and steward donor funds responsibly.

The Trustees seek to balance fair remuneration with the expectations of donors and the need to maximise resources available for charitable activities. Senior remuneration is reviewed with reference to role responsibilities, organisational complexity, affordability, market conditions and performance.

Fundraising Governance and Compliance

AFH undertakes fundraising through a range of channels, including community fundraising, digital appeals, donor engagement, events, institutional funding and supporter communications. The charity is registered with the Fundraising Regulator and seeks to comply with the Code of Fundraising Practice and other applicable standards.

AFH aims to ensure that fundraising is ethical, respectful and transparent. The charity does not apply undue pressure to donors, provides clear donation information where possible, respects donor privacy, and seeks to protect people who may be vulnerable. Fundraising staff and representatives are expected to act in accordance with AFH’s values and fundraising standards.

The Trustees recognise that fundraising compliance is particularly important in a challenging economic environment, where public trust and donor confidence are essential. AFH therefore continues to strengthen fundraising governance, donor communications, due diligence, complaints handling, data protection and reporting.



Organisational Development and Future Governance Priorities

AFH’s growth and the changing humanitarian environment require continued investment in governance, systems and organisational capacity. The Trustees recognise that strong governance must evolve alongside the charity’s scale, complexity and risk profile.

During the coming period, AFH will focus on:

- + Reviewing and strengthening global governance arrangements;
- + Improving clarity between AFH UK, country offices, branches, affiliates and partner delivery structures;
- + Strengthening the Audit, Finance and Risk Management Committee’s oversight role;
- + Improving risk reporting to Trustees;
- + Strengthening partner due diligence and programme verification;
- + Improving financial reporting, reserves planning and budget holder accountability;

- + Continuing ERP and digital systems implementation;
- + Strengthening safeguarding and accountability mechanisms;
- + Improving internal audit follow-up and control monitoring; and
- + Ensuring that governance arrangements remain proportionate to the charity’s international scale.

The Trustees remain committed to ensuring that AFH is governed with transparency, accountability, integrity and effectiveness. This commitment supports public trust, donor confidence, regulatory compliance and, most importantly, the charity’s ability to deliver meaningful support to communities affected by crisis.

Qualifying Third-Party Indemnity Provisions

Trustees’ indemnity insurance was in place throughout the year and up to the date of approval of this report. The insurance indemnifies Trustees against certain liabilities to third parties arising from their role, subject to the terms and limitations of the policy.





# PRINCIPAL RISKS AND UNCERTAINTIES

## Risk Management Approach

Action For Humanity operates in a complex and rapidly changing humanitarian environment. Many of the communities we serve are affected by conflict, displacement, economic instability, climate shocks, weakened public services, restricted access and fragile local systems. These conditions increase both the need for AFH’s work and the level of risk involved in delivering it responsibly.

The Trustees recognise that effective risk management is essential to protecting rightsholders, staff, volunteers, partners, donors, charitable funds and the reputation of the charity. Risk management is therefore embedded across governance, strategy, programme delivery, finance, safeguarding, compliance, security, fundraising, digital systems, partner oversight and public communications.

AFH maintains an organisational risk register which is reviewed by senior management and the Audit, Finance and Risk Management Committee. Principal risks are assessed by likelihood and impact, with mitigating actions assigned to responsible senior leads. The risk register is updated to reflect changes in the operating environment, audit findings, donor requirements, regulatory expectations, country-level developments and lessons learned from programme implementation.

The principal risks disclosed below are drawn from AFH’s internal risk register and Board/Committee risk discussions. They are presented as grouped external reporting themes rather than as a direct reproduction of the internal risk register. Some risks that are tracked separately internally have been consolidated in this report to avoid duplication and to provide a clearer summary of the major risks facing the charity.

## Risk Appetite and Operating Context

AFH works deliberately in some of the world’s most fragile, conflict-affected and politically sensitive environments because this is where humanitarian needs are often greatest. The Trustees recognise that delivering assistance in these contexts involves elevated inherent risks, including insecurity, restricted access, operational disruption, inflation, currency volatility, complex supply chains and rapidly changing political or regulatory conditions.

The Trustees accept a measured level of operational risk where this is necessary to deliver principled humanitarian assistance, and where risks are identified, assessed, mitigated and monitored through appropriate controls.

However, AFH has no tolerance for fraud, bribery, corruption, intentional aid diversion, sanctions or counter-terrorism breaches, safeguarding misconduct, abuse or exploitation, or deliberate disregard of donor, legal or regulatory requirements. The charity also has a low appetite for weaknesses in safeguarding, financial control, restricted-party screening, data protection and partner oversight.

## Governance of Risk

The Board of Trustees has overall responsibility for ensuring that AFH maintains an effective risk management framework. The Audit, Finance and Risk Management Committee supports the Board by reviewing the organisational risk register, scrutinising significant risks, considering internal and external audit findings, and making recommendations to strengthen controls.

Day-to-day responsibility for managing risk is delegated to the CEO and senior management team. Senior leaders are responsible for identifying risks within their areas of responsibility, implementing mitigation measures, escalating significant issues, and ensuring that controls remain effective.

The Trustees recognise that no system of internal control can eliminate all risk, particularly in volatile humanitarian environments. However, AFH’s risk management and internal control arrangements are designed to provide reasonable assurance that material risks are identified, monitored, escalated and mitigated appropriately.

## Operating in Conflict-Affected and Fragile Contexts

AFH works in countries affected by conflict, insecurity, political instability, displacement, economic pressure and restricted humanitarian access. These conditions can affect staff safety, programme continuity, access to communities, procurement, supply chains, monitoring and the timely delivery of assistance.

The potential impact includes harm to staff, volunteers, partners or rightsholders; delays or interruption to programme delivery; increased operating costs; reduced ability to monitor activities; and difficulty maintaining programme quality in rapidly changing environments.

AFH manages this risk through country-level security procedures, security briefings, incident reporting, access monitoring, contingency planning, field safety guidance, and escalation routes for high-risk situations. Country teams are expected to maintain context-specific security arrangements and to monitor changes in the operating environment. The charity also continues to strengthen duty-of-care arrangements, including staff security awareness, wellbeing support and contingency planning.

During the coming year, AFH will continue strengthening security preparedness, including periodic review of security plans, improved relocation and evacuation protocols where required, and stronger stress-testing of arrangements in high-risk locations.



Aid Diversion, Financial Crime, Sanctions and Counter-Terrorism Compliance

Humanitarian organisations operating in high-risk environments face the risk that funds, goods, services or assistance could be diverted, misused, misappropriated, or exposed to fraud, bribery, corruption, sanctions or counter-terrorism concerns. These risks are heightened where there are weak institutions, restricted access, complex supply chains, cash-based activities, local procurement pressures or reliance on third parties.

The potential impact includes loss or misuse of charitable funds, harm to communities, breach of donor or legal obligations, regulatory reporting requirements, reputational damage and reduced donor confidence.

AFH maintains controls designed to prevent, detect and respond to misuse of charitable resources. These include segregation of duties, dual authorisation of payments, procurement controls, purchase order and invoice matching, supplier and partner due diligence, restricted-party screening, financial monitoring, internal audit review, whistleblowing channels, and escalation of significant concerns to senior management and Trustees.

Where concerns are identified, AFH may withhold funds, suspend activities, terminate relationships, undertake further investigation, seek legal or compliance advice, and report matters to relevant authorities where required.

AFH recognises that sanctions and counter-terrorism compliance are particularly important for international humanitarian organisations. The charity will continue to strengthen screening, documentation, decision-making records, donor compliance checks and governance oversight to ensure that humanitarian principles are upheld while meeting legal and regulatory obligations.

Partner Delivery and Localisation Oversight

AFH is committed to localisation and works with local organisations, community actors, civil society organisations, suppliers, contractors and consortium partners where this enables more effective, timely or locally appropriate delivery. However, partner-supported delivery creates risks relating to due diligence, safeguarding standards, financial control, documentation quality, monitoring access, programme verification and public understanding of who implemented activities.

The potential impact includes weak assurance over delivery, incomplete audit trails, safeguarding gaps, inaccurate public reporting, donor non-compliance or reduced accountability for funds passed through AFH.

AFH manages this risk through partner assessments, due diligence checks, written agreements, reporting requirements, financial review, monitoring visits where feasible, safeguarding obligations, capacity strengthening, escalation procedures and programme verification. The charity also works to clearly distinguish in public reporting between activities implemented directly by AFH, activities funded or supported by AFH, and activities implemented through local partners or consortium arrangements.

The Trustees recognise that localisation does not reduce AFH’s accountability. Where AFH funds or supports partner-led delivery, the charity remains responsible for ensuring appropriate oversight, assurance and transparency.

Safeguarding and Accountability to Communities

AFH works with people affected by crisis, displacement, poverty, violence and exclusion, including children and adults who may be at increased risk of harm. Safeguarding and accountability to communities remain central organisational responsibilities.

The potential impact of safeguarding failures includes harm to children, vulnerable adults, rightsholders, staff or community members; loss of trust; regulatory concern; donor concern; reputational damage; and failure to uphold AFH’s values and humanitarian obligations.

AFH mitigates this risk through safeguarding policies, staff training, reporting mechanisms, complaints and feedback systems, investigation procedures, safeguarding focal points and Board-level oversight. Safeguarding requirements are also embedded into partner arrangements, programme design, recruitment, communications, fundraising and community engagement.

AFH recognises the importance of safeguarding in media, communications and fundraising content, including informed consent, dignity, data protection and responsible portrayal of rightsholders.

AFH will continue strengthening safeguarding practice through refresher training, field-level awareness, complaints and feedback mechanisms, safeguarding integration into partner agreements, and continued improvement of reporting and response procedures.

Funding Volatility, Liquidity and Financial Sustainability

The humanitarian funding environment has become increasingly constrained. Institutional donors face competing global priorities, government aid budgets remain under pressure, and public giving has been affected by inflation, cost-of-living pressures and donor fatigue. At the same time, the cost of delivering humanitarian assistance has increased due to higher prices for fuel, transport, food commodities, medical supplies, construction materials, compliance, security and operational services.

The potential impact includes reduced programme scale, delays in emergency response, pressure on unrestricted income, difficulty maintaining staffing and support functions, liquidity pressure, and the need to prioritise between competing humanitarian needs.

AFH manages this risk through regular cash monitoring, budget review, reserves planning, donor diversification, funding pipeline review, scenario planning, cost control and scrutiny of financial performance by management and Trustees. Management accounts and financial information are reviewed periodically, including by the Audit, Finance and Risk Management Committee and the Board.

AFH recognises that diversification of income remains a strategic priority. The charity will continue developing relationships with institutional donors, foundations, high-net-worth supporters, community fundraisers and other funding partners, while ensuring that income growth is supported by appropriate due diligence, compliance capacity and programme delivery readiness.



Overall Risk Outlook

The Trustees recognise that AFH’s risk profile has become more complex as the organisation has grown and as the external humanitarian environment has become more challenging. The principal risks facing the charity are interconnected: conflict can increase access, security and programme delivery risks; funding pressure can affect staffing and programme capacity; partner delivery can increase monitoring and verification requirements; digital expansion can increase cybersecurity exposure; and greater public visibility can increase reputational risk.

The Trustees also recognise that risk priorities may change during the year as country contexts, funding conditions, access constraints, donor requirements and security environments evolve. AFH’s risk management framework is therefore designed to be dynamic and responsive, with the risk register updated as circumstances change.

In the coming year, AFH will focus on further strengthening:

- + Alignment between the organisational risk register and Board reporting;
- + Programme oversight in conflict and fragile settings;

- + Partner due diligence, monitoring and verification;
- + Sanctions, counter-terrorism and restricted-party screening;
- + Budget versus Actual reporting and budget holder accountability;
- + Digital systems, cybersecurity and data protection controls;
- + Safeguarding and accountability to communities;
- + Asset management and record-keeping;
- + Staff security, wellbeing and workforce planning; and
- + Public communications, reputational risk and donor confidence.

The Trustees remain committed to ensuring that AFH continues to deliver principled, accountable and effective humanitarian action while maintaining strong governance, transparency and responsible stewardship of the resources entrusted to the charity.





# LOOKING AHEAD: STRATEGIC PRIORITIES AND OPERATING OUTLOOK

## Responding to a More Challenging Humanitarian Environment

The next strategic period will be shaped by an increasingly complex humanitarian, economic and geopolitical environment. Across many of the contexts where Action For Humanity operates, communities continue to face the combined impact of conflict, displacement, climate shocks, economic instability, food insecurity, weakened public services and limited access to essential protection, health, education, water and livelihood support.

At the same time, the humanitarian sector is facing significant pressure. Needs are increasing, while available resources are becoming more constrained. Institutional donors are responding to competing global crises, public funding priorities are changing, and community giving is affected by inflation and cost-of-living pressures in donor countries. These factors increase competition for funding and may reduce the scale, flexibility or predictability of resources available to humanitarian organisations.

AFH recognises that this external environment affects both the communities we serve and the organisation’s own ability to respond at the scale and speed required. Rising costs for fuel, transport, food, medical supplies, construction materials, staffing, compliance and security increase the cost of programme delivery. Funding volatility may also require AFH to make difficult prioritisation decisions, including how to balance emergency response, recovery programming, long-term development, and investment in organisational systems.

Despite these challenges, AFH remains committed to our vision of a world of crisis-resilient communities. The charity will continue to respond to urgent humanitarian needs while strengthening resilience, recovery and locally led solutions. This will require disciplined prioritisation, stronger financial planning, improved risk management, diversification of income, and continued investment in systems that improve accountability, efficiency and impact.



## Strategic Direction for 2026–2030

Over the next strategic period, AFH will focus on becoming a more integrated, accountable and resilient humanitarian and development organisation. Our approach will combine emergency response, recovery programming, local partnership, institutional strengthening, digital transformation and climate resilience.

The Trustees and senior management recognise that growth must be matched by strong governance, realistic planning and robust controls. AFH will therefore pursue strategic opportunities where they are aligned with our mission, supported by appropriate funding, and capable of being delivered with proper oversight, safeguarding, financial control and accountability.

AFH’s strategic direction will be guided by six interconnected priorities:

- 1 Advancing the Triple Nexus approach;
- 2 Supporting Syria’s transition from crisis to recovery;
- 3 Investing in youth leadership and future workforce creation;
- 4 Strengthening digital transformation and data-driven decision-making;
- 5 Expanding climate resilience and sustainable infrastructure; and
- 6 Building a stronger, more localised and accountable organisation.

## 1. Advancing the Triple Nexus: From Humanitarian Response to Sustainable Recovery

AFH will continue to respond to urgent humanitarian needs in conflict and disaster-affected settings. However, the nature of humanitarian need is changing. Many communities are no longer facing short-term emergencies alone, but prolonged cycles of conflict, displacement, poverty, weak services and climate vulnerability.

For this reason, AFH will deepen our commitment to the Triple Nexus approach, linking humanitarian response with recovery, development and peace-supporting outcomes where appropriate. This means designing programmes that meet immediate needs while also helping communities rebuild essential services, restore livelihoods, strengthen local systems, and reduce long-term dependency on aid.

### Key priorities will include:

- + Maintaining rapid emergency response capacity for major crises;
- + Restoring essential services, including health, education, WASH and protection systems;
- + Supporting livelihoods, vocational skills and local economic recovery;
- + Strengthening community resilience to conflict, displacement and climate shocks;
- + Supporting social cohesion and locally led recovery;
- + Ensuring that emergency assistance contributes, where possible, to longer-term outcomes.



2. Supporting the Transitional Development of Syria

Syria remains central to AFH’s history, identity and future strategic direction. The changing context in Syria presents both an important opportunity and a significant responsibility. After more than a decade of conflict, communities require not only humanitarian assistance, but also support to restore services, rebuild institutions, strengthen civil society and create pathways to long-term recovery.

AFH is well placed to contribute to this transition through our established presence, operational experience, local relationships and technical knowledge. However, the Trustees recognise that Syria’s transition also carries significant operational, political, regulatory, financial and security risks. AFH’s future work in Syria must therefore be ambitious but carefully governed, with clear oversight, risk assessment and compliance arrangements.

AFH’s priorities in Syria will include:

- + Strengthening Civil Society and Local Governance
- + Infrastructure Rehabilitation and Service Restoration
- + Technical Assistance and Institutional Development
- + Economic Recovery and Local Development

3. Youth Leadership, Skills Development and Future Workforce Creation

Young people will play a central role in shaping the future of Syria and other crisis-affected contexts where AFH works. Conflict, displacement and economic instability have disrupted education, employment and civic participation for many young people. Without meaningful opportunities, a generation risks being excluded from recovery and development.

AFH will therefore invest in youth leadership, education-to-employment pathways, vocational skills, digital literacy, entrepreneurship and community participation. This will include support for employability, technical training, apprenticeships, mentoring, social enterprise and youth-led community initiatives.

Particular attention will be given to young women, persons with disabilities and marginalised groups, ensuring that youth programming is inclusive, safe and accessible.

AFH will also seek partnerships with educational institutions, local organisations, private sector actors and donors to support scalable youth programmes. These initiatives will be designed to produce measurable outcomes, including skills gained, employment pathways, enterprise creation, community leadership and participation in recovery.

4. Digital Transformation and Data-Driven Humanitarian Action

AFH will continue our digital transformation journey to improve efficiency, accountability, transparency and decision-making. Digital systems are no longer only administrative tools; they are essential to effective humanitarian governance, programme quality, donor reporting, safeguarding, financial management and risk control.

Building on the rollout of ERP and related systems, AFH will work towards more integrated digital operations across finance, procurement, People and Culture, logistics, programme delivery, grants management, safeguarding, fundraising and reporting.

Key priorities will include:

- + Improving real-time financial and programme visibility;
- + Strengthening budget holder accountability;
- + Improving procurement and asset tracking;
- + Supporting digital beneficiary and feedback systems;

- + Improving donor reporting and evidence management;
- + Strengthening data quality and internal dashboards;
- + Improving compliance monitoring and audit trails;
- + Reducing duplication across country and head office systems.

AFH will also explore responsible use of artificial intelligence and predictive analytics, particularly in areas such as needs analysis, knowledge management, supporter engagement, compliance monitoring, scenario planning and operational efficiency.

The Trustees recognise that digital transformation also creates risk. Cybersecurity, data protection, user access, system adoption, staff training, data quality and business continuity must be managed carefully. AFH will therefore ensure that digital growth is supported by appropriate governance, staff training, cyber controls, privacy safeguards and periodic review.



5. Climate Resilience and Sustainable Infrastructure

Climate change is increasingly shaping humanitarian need. Drought, flooding, extreme temperatures, water scarcity, crop failure and climate-related displacement are affecting communities already weakened by conflict, poverty and fragile services.

AFH will expand climate-resilient programming and sustainable infrastructure where this aligns with community needs and donor funding.

Priorities will include:

- + Solar-powered water systems;
- + Renewable energy solutions for essential services;
- + Climate-smart agriculture;
- + Sustainable water resource management;
- + Disaster risk reduction and preparedness;
- + Environmentally responsible procurement and construction;
- + Integration of climate adaptation into programme design.

6. Building a Stronger, More Localised and Accountable Organisation

AFH’s ability to deliver impact depends on the strength of our governance, people, systems, partnerships and accountability mechanisms. As the organisation grows, the Trustees recognise the need to ensure that ambition is matched by organisational capacity, financial sustainability and risk management.

Over the next strategic period, AFH will continue investing in:

- + Governance and Board oversight;
- + Risk management and internal controls;
- + Safeguarding and accountability to communities;
- + CHS compliance and quality assurance;
- + Staff leadership, wellbeing and professional development;
- + Local partnerships and civil society strengthening;
- + Partner due diligence and monitoring;
- + Financial reporting and budget management;
- + Donor compliance and grant management;
- + Internal audit and follow-up of recommendations;
- + Procurement, logistics and asset management;
- + Digital systems and cybersecurity;
- + Funding diversification and income resilience.

Localisation will remain a core part of AFH’s approach. However, AFH will be clear and transparent about whether activities are directly implemented by AFH, funded by AFH, supported by AFH, or delivered through local partners. This distinction is important for donors, regulators, partners and the public, and will support stronger accountability and clearer reporting.

Financial Resilience and Funding Outlook

AFH expects the funding environment to remain challenging. Institutional funding may continue to be affected by changes in donor government priorities, competing global crises and pressure on aid budgets. Community fundraising may also be affected by inflation, household financial pressures and donor fatigue.

The charity will respond by strengthening income diversification, improving donor stewardship, increasing institutional engagement, developing strategic partnerships, improving digital fundraising performance, and ensuring that fundraising plans are supported by realistic investment, monitoring and compliance.

AFH will also maintain a disciplined approach to expenditure, reserves and programme commitments. This includes ensuring that new programmes are assessed for funding certainty, delivery capacity, safeguarding requirements, partner risk, compliance obligations and long-term sustainability.

Where resources are limited, AFH will prioritise activities that best align with our charitable objects, strategic priorities, humanitarian principles, donor commitments and ability to deliver safely and accountably.

Vision for 2030

By 2030, Action For Humanity aims to be recognised as a leading humanitarian and development organisation that bridges emergency response, recovery, resilience and systems strengthening.

In Syria, AFH aspires to be a trusted contributor to national recovery through civil society strengthening, infrastructure rehabilitation, youth empowerment, technical assistance, livelihoods and institutional development.

Across all operational contexts, AFH will seek to leverage digital innovation, local leadership, climate-resilient solutions, strong governance and evidence-based programming to support communities moving from crisis towards dignity, stability, prosperity and long-term resilience.

AFH’s ambition is not only to grow, but to grow responsibly. The Trustees are committed to ensuring that future expansion is supported by strong governance, clear accountability, realistic financial planning, effective risk management, safeguarding, transparency and responsible stewardship of the resources entrusted to the charity.

Through these strategic priorities, AFH will remain focused on our vision of a world of crisis-resilient communities and our mission to support vulnerable people affected by crisis, while ensuring that public trust, donor confidence and community accountability remain central to everything we do.



# FINANCIAL OVERVIEW

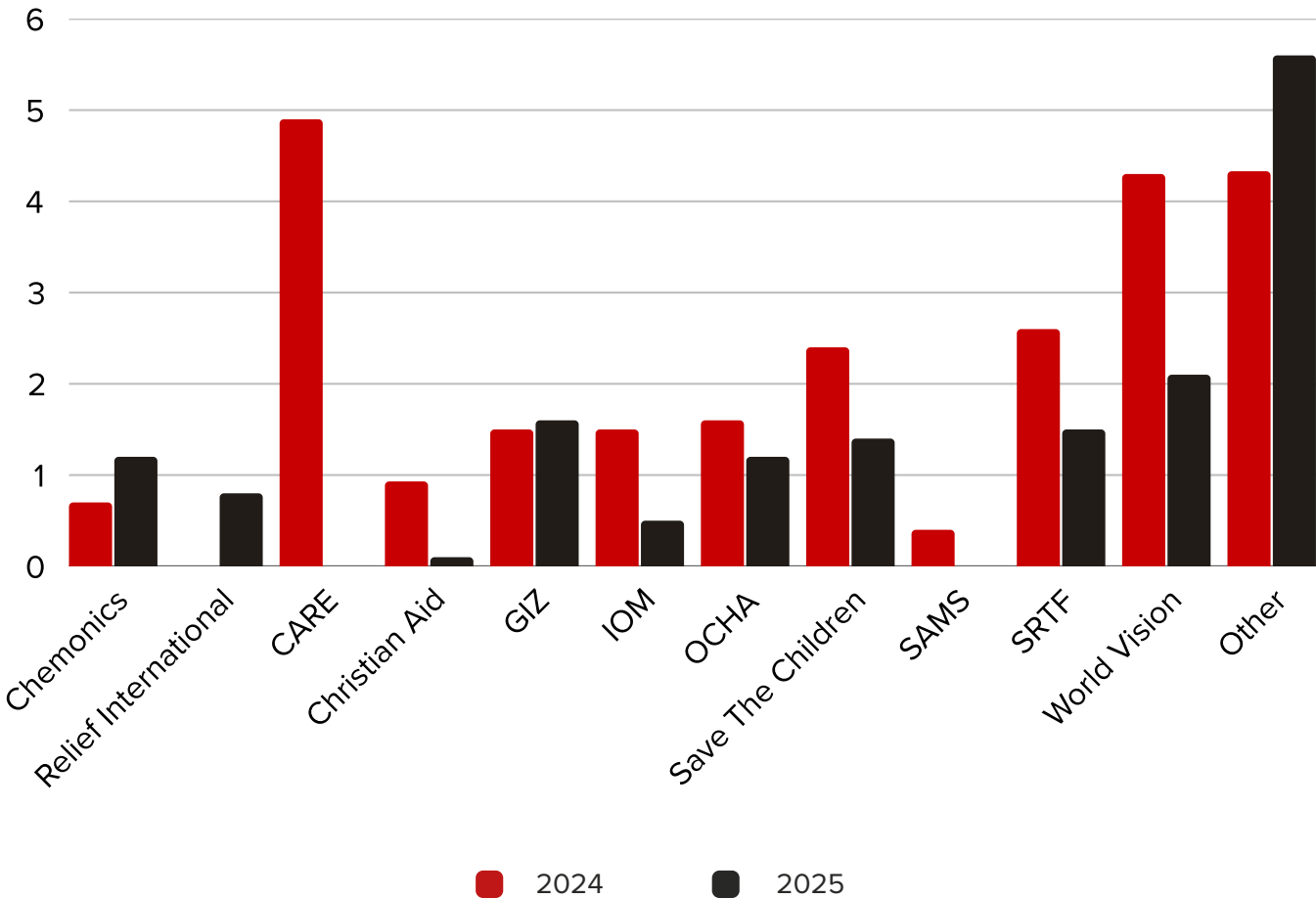
## STRATEGIC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

### Income

During the year, we had a total income of £25.60m (2024: £35.5m) representing a decrease of 28%.

The reduction in income during this financial period is primarily attributed to a decline in institutional grant funding, reflecting broader global trends characterized by decreased availability of institutional donor funds and increased competition for existing resources. To mitigate this impact, the charity has proactively restructured its program delivery models, prioritized essential core services while enhancing operational efficiency. Furthermore, intensified efforts have been implemented to expand grant application activities, diversify funding streams, and strategically enhance fundraising campaigns. These measures collectively aim to build greater financial resilience, maintain service continuity, and position the charity effectively within an increasingly challenging funding landscape

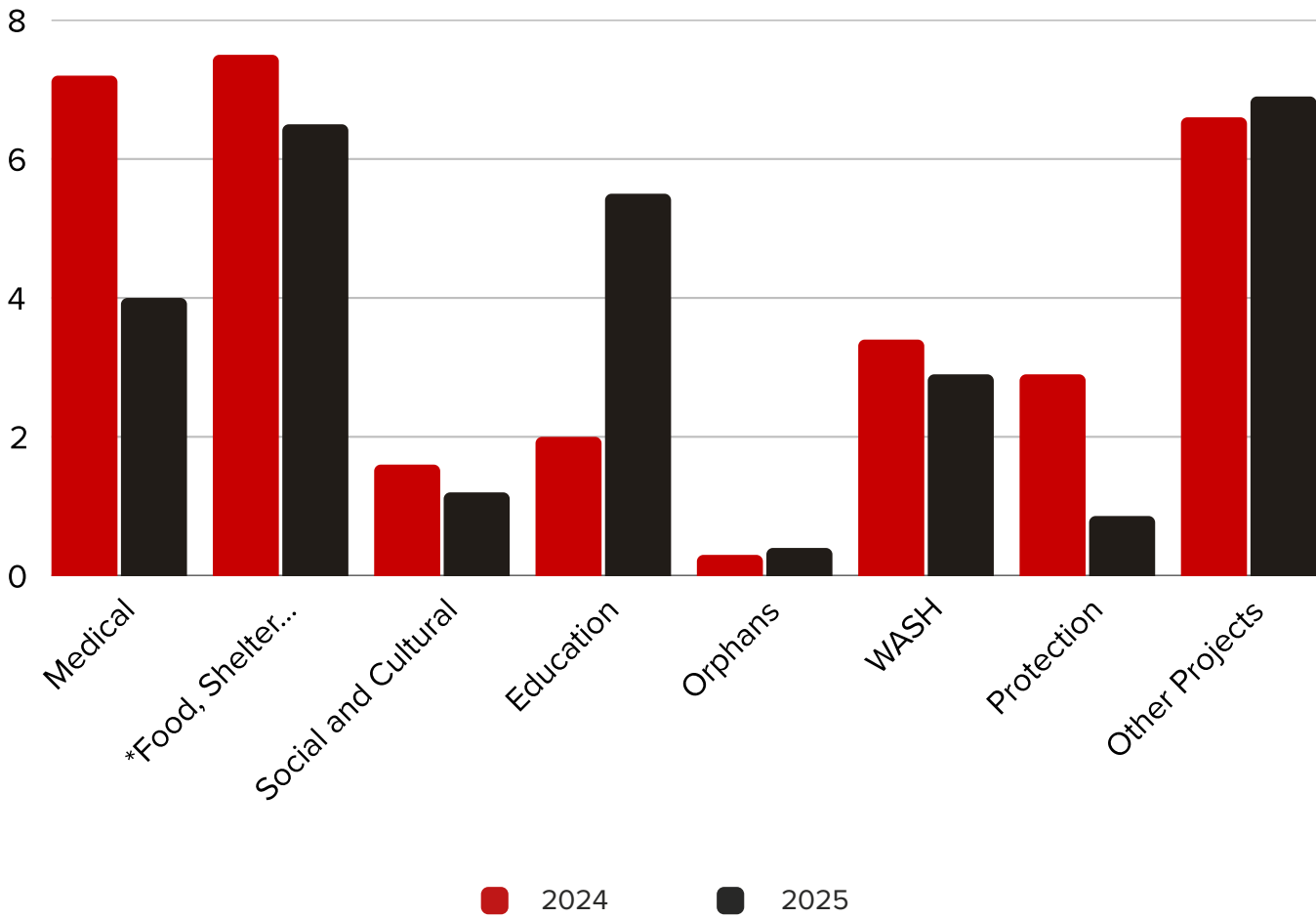
For a further breakdown of our income, see the chart below. Income from major appeals amounted to £10.0m (2024: £10.3m) representing a decrease of 3% from the previous year and grants received from Institutions totalled at £15.60m (2024: £25.2m), representing a decrease of 38% compared to last year.



## STRATEGIC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

### Spending

We spent £28.55m (2024: £30.85m) on charitable activities, which is 111% (2024: 87%) of the total income of the year. The cost of fundraising was £1.75m representing 7% (2024: £2.01m, 6%) of the total funds raised in 2025. After the total expenditure of £30.30m (2024: £32.88m), we had a net loss of £4.73m (2024: £2.6m net income).



### Support Costs



During the year, our total support costs were £4.38m (2024: £3.37m). Support costs are approximately 10% (2023: 8%) of the total income raised during the year.



STRATEGIC REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Policy On Reserves

The Trustees maintain a reserves policy setting a target level of free reserves of £4.5 million. This target is designed to cover approximately three months of core operating costs and to provide contingency against unforeseen financial risks, including delays in funding, emergency response requirements, exchange rate volatility, inflation and wider operational uncertainty.

At 31 December 2025, the charity held total reserves of £8.8 million, comprising £4.5 million restricted funds, £3.9 million unrestricted general funds and £0.6 million designated funds. Restricted funds are held for specific donor-funded or appeal-related purposes and are not available for general use. Designated funds represent amounts set aside by the Trustees for specific organisational purposes, including strategic, operational or investment-related priorities.

Free reserves, represented by unrestricted general funds, were £3.9 million at 31 December 2025. This was below the Trustees’ target of £4.3 million, representing approximately 87% of the target level. The reduction reflects the financial result for the year, including lower income and continued charitable expenditure in response to humanitarian need.

The Trustees recognise that free reserves were below the target level at the year end. The Board will continue to monitor reserves closely and take steps to rebuild free reserves over time through income diversification, cost control, regular forecasting, review of unrestricted expenditure, and careful alignment of future commitments with available resources.

The Trustees consider the reserves policy to remain appropriate given the scale, complexity and risk profile of AFH’s operations. The policy and target level will continue to be reviewed annually.

Reserves

|                            | 2025 | 2024 | 2023 | 2022 |
|----------------------------|------|------|------|------|
|                            | £m   | £m   | £m   | £m   |
| Restricted                 | 4.3  | 7.8  | 5.8  | 2.3  |
| General                    | 3.9  | 5.2  | 4.6  | 4.2  |
| Designated                 | 0.6  | 0.6  | 0.6  | 0    |
|                            | 8.8  | 13.6 | 11.0 | 6.5  |
| Change from the prior year | -35% | 24%  | 69%  | 16%  |

|                                    | 2025 | 2024 | 2023 |
|------------------------------------|------|------|------|
|                                    | £m   | £m   | £m   |
| Target level of reserves           | 4.5  | 4.5  | 4.5  |
| Actual Coverage of Target reserves | 87%  | 116% | 102% |

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The trustees (who are also the directors of Action for Humanity for the purposes of company law) are responsible for preparing the trustees’ report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company’s transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 02/09/2026 and signed on its behalf by:

  
Dr Mounir Hakimi  
Chair Board of Trustee



INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES  
OF ACTION FOR HUMANITY

Opinion

We have audited the financial statements of Action for Humanity (the ‘charity’) for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2025 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
- + Have been prepared in accordance with the requirements of the Charities Act 2011 and of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

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 Auditor’s 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 Action for Humanity’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 TO THE TRUSTEES  
OF ACTION FOR HUMANITY

Other Information

The other information comprises the information included in the trustees’ annual report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- + The information given in the trustees’ annual report is inconsistent in any material respect with the financial statements;
- + Sufficient and proper accounting records have not been kept; 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 set out in the trustees’ annual report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.



INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES  
OF ACTION FOR HUMANITY

Auditor’s responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

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 an auditor’s report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- + We enquired of management, internal audit and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the charity’s policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- + We inspected the minutes of meetings of those charged with governance.
- + We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

INDEPENDENT AUDITOR’S REPORT TO THE TRUSTEES  
OF ACTION FOR HUMANITY

- + We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- + We reviewed any reports made to regulators.
- + We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- + We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- + In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor’s report.

Use of our report

This report is made solely to the charity’s trustees as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 auditor’s 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.

Date: .....

Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006



FOR THE YEAR ENDED 31 DECEMBER 2025  
Statement of Financial Activities for the Year Ended 31 December 2025

|                                                | Note | Unrestricted funds | 2025 Restricted funds | Total funds | 2024 Total funds |
|------------------------------------------------|------|--------------------|-----------------------|-------------|------------------|
|                                                |      | £                  | £                     | £           | £                |
| Income from                                    |      |                    |                       |             |                  |
| Donations and legacies                         | 2    | 1,751,873          | 8,210,841             | 9,962,714   | 10,301,296       |
| Grants                                         | 3    | 717,183            | 14,867,086            | 15,584,269  | 25,164,282       |
| Other income                                   | 4    | 23,603             | -                     | 23,603      | -                |
|                                                |      |                    |                       |             |                  |
| Total Income                                   |      | 2,492,659          | 23,077,927            | 25,570,586  | 35,465,577       |
|                                                |      |                    |                       |             |                  |
| Expenditure on                                 |      |                    |                       |             |                  |
|                                                |      |                    |                       |             |                  |
| Raising funds                                  | 5    | 402,136            | 1,350,416             | 1,752,552   | 2,010,890        |
| Charitable activities                          | 6    | 1,868,167          | 26,683,650            | 28,551,817  | 30,848,442       |
|                                                |      |                    |                       |             |                  |
| Total resources expended                       |      | 2,270,303          | 28,034,065            | 30,304,369  | 32,859,332       |
|                                                |      |                    |                       |             |                  |
| Net incoming/(outgoing) resources for the year |      | 222,356            | (4,956,138)           | (4,733,782) | 2,606,245        |
|                                                |      |                    |                       |             |                  |
| Transfers between funds                        |      | (1,493,546)        | 1,493,546             | -           | -                |
|                                                |      |                    |                       |             |                  |
| Net movement in funds                          |      | (1,271,190)        | (3,462,592)           | (4,733,782) | 2,606,245        |
|                                                |      |                    |                       |             |                  |
| Total funds brought forward                    |      | 5,798,565          | 7,779,435             | 13,578,000  | 10,971,755       |
|                                                |      |                    |                       |             |                  |
| Total funds carried forward                    | 15   | 4,527,375          | 4,316,843             | 8,844,218   | 13,578,000       |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements

The notes on pages 114 to 137 form an integral part of these financial statements.

BALANCE SHEET  
As at 31 December 2025

|                                     | Note | Charity 2025 | Charity 2024 |
|-------------------------------------|------|--------------|--------------|
|                                     |      | £            | £            |
| Fixed assets:                       |      |              |              |
| Tangible assets                     | 12   | 786,685      | 776,982      |
| Total fixed assets                  |      | 786,685      | 776,982      |
|                                     |      |              |              |
| Current assets:                     |      |              |              |
|                                     |      |              |              |
| Debtors                             | 13   | 1,885,368    | 4,483,350    |
| Cash at bank and in hand            |      | 8,099,519    | 11,228,435   |
| Total current assets                |      | 9,984,887    | 15,711,785   |
|                                     |      |              |              |
| Creditors and accruals:             |      |              |              |
| Amounts falling due within one year | 14   | 1,927,354    | 2,910,766    |
| Total current liabilities           |      | 1,927,354    | 2,910,766    |
|                                     |      |              |              |
| Net current assets                  |      | 8,057,533    | 12,801,018   |
|                                     |      |              |              |
| Net assets                          |      | 8,844,218    | 13,578,000   |
|                                     |      |              |              |
| The funds of the Charity            |      |              |              |
| Unrestricted funds                  | 15   | 3,924,858    | 5,196,048    |
| Designated funds                    | 15   | 602,517      | 602,517      |
| Restricted funds                    | 15   | 4,316,843    | 7,779,435    |
| Total funds                         |      | 8,844,218    | 13,578,000   |

The financial statements on pages 114 to 137 were approved by the trustees, and authorised for issue on 02/09/2026 and signed on their behalf by:

Dr Mounir Hakimi

Dr Mounir Hakimi  
Chair Board of Trustee



STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2025

|                                                                | 2025                       | 2024                        |
|----------------------------------------------------------------|----------------------------|-----------------------------|
|                                                                | £                          | £                           |
| <strong>Cash flows from operating activities</strong>          |                            |                             |
| Net cash (expenditure)/income                                  | (4,733,782)                | 2,606,245                   |
| <strong>Adjustments to cash flows from non-cash items</strong> | 92,863                     | 93,725                      |
| Depreciation                                                   | (4,640,918)                | 2,699,970                   |
| <strong>Working capital adjustments</strong>                   |                            |                             |
| Decrease in debtors                                            | 2,597,982                  | (426,426)                   |
| Decrease in creditors                                          | (983,412)                  | 418,266                     |
| Net cash flows from operating activities                       | (3,026,348)                | 2,691,810                   |
| <strong>Cash flows from investing activities</strong>          |                            |                             |
| Purchase of tangible fixed assets                              | (130,006)                  | (100,680)                   |
| Net cash flows from investing activities                       | (130,006)                  | (100,680)                   |
| <strong>Cash flows from financing activities</strong>          |                            |                             |
| Net increase in cash and cash equivalents                      | (3,156,355)                | 2,591,129                   |
| Cash and cash equivalents at 1 January                         | 11,228,436                 | 8,637,306                   |
| <strong>Cash and cash equivalents at 31 December</strong>      | <strong>8,099,519</strong> | <strong>11,228,435</strong> |

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Charity status

The charity is a Charitable Incorporated Organisation (CIO - Foundation). The Trustees have limited liability.

The principal place of business is:

6 Carolina Way  
Salford  
Greater Manchester  
M50 2ZY

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice, comprising Financial Reporting Standard 102 – ‘The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (‘FRS 102’) and the Statement of Recommended Practice ‘Accounting and Reporting by Charities’ FRS 102 as revised in 2019 (‘the SORP’), together with the reporting requirements of the Charities Act 2011.

Basis of preparation

Action For Humanity is a public benefit entity as defined by FRS 102. The financial statements are prepared in sterling which is the presentational currency of the charity. The functional currency of the Charity is USD, EUR and GBP.

Basis of consolidation

For the financial year ended 31 December 2024, the trustees have prepared financial statements on a charity-only basis and have not produced consolidated group financial statements. This constitutes a change from the previous year, wherein consolidated accounts were produced, combining the financial outcomes of the charity with those of our wholly owned subsidiary, İnsanlık İçin Hareket Vakfi. As the subsidiary is not considered material to the group figures, it has been excluded from the consolidation this year and therefore single entity accounts have been prepared

This adjustment aligns with the provisions set forth by the Charities SORP (FRS 102), which permits parent charities to prepare charity-only financial statements in circumstances where consolidated group accounts are not necessary to provide a true and fair view, particularly when the subsidiary’s income and activities are immaterial relative to the overall group’s financial scale and performance.

Following a detailed assessment, the trustees have concluded that the subsidiary’s financial activities are not material to the charity’s overall financial position, performance, or operations. Therefore, presenting the financial results on a charity-only basis ensures clarity, relevance, and accuracy in line with regulatory and financial reporting standards.



Going concern

The Trustees have, at the time of approving the financial statements, a reasonable expectation that the Charity have adequate resources to continue in operational existence for the foreseeable future.

The Trustees consider that there are no material uncertainties about the charitable company’s ability to continue as a going concern. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Financial Review.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- + The donor specifies that the grant or donation must only be used in future accounting periods; or
- + The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees’ meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class         | Depreciation method and rate |
|---------------------|------------------------------|
| Fixtures & Fittings | 12.5% straight line          |
| Equipment           | 25% straight line            |
| Motor Vehicles      | 10% straight line            |
| Buildings           | 50 years                     |

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Foreign exchange

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

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate). Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

2) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees’ discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.



Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees are required to make judgements, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Significant Judgement

There are no significant judgements having a material effect on the financial statements.

2 Income from donations and legacies

|                            | Unrestricted funds | Restricted funds 2025 | Total 2025 |
|----------------------------|--------------------|-----------------------|------------|
|                            | £                  | £                     | £          |
| Donations and legacies;    |                    |                       |            |
| Donations to major appeals | 1,126,907          | 8,187,238             | 9,314,145  |
| Gift aid reclaimed         | 648,569            | 648,569               | 834,738    |
|                            | 1,775,476          | 8,187,238             | 9,962,714  |

Prior year

|                            | Unrestricted funds General | Restricted funds 2024 | Total 2024 |
|----------------------------|----------------------------|-----------------------|------------|
|                            | £                          | £                     | £          |
| Donations and legacies;    |                            |                       |            |
| Donations to major appeals | 1,740,544                  | 7,945,337             | 9,466,557  |
| Gift aid reclaimed         | 834,738                    |                       | 834,738    |
|                            | 2,355,959                  | 7,945,337             | 10,301,296 |

3 Income from grants

|                                         | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 |
|-----------------------------------------|-------------------------|-----------------------|------------|
|                                         | £                       | £                     | £          |
| Grants from organisations               | 717,183                 | 14,867,086            | 15,584,269 |
| Total income from charitable activities | 717,183                 | 14,867,086            | 15,584,269 |

Prior year

|                                         | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|-----------------------------------------|-------------------------|-----------------------|------------|
|                                         | £                       | £                     | £          |
| Grants from organisations               | 219,324                 | 24,944,958            | 31,594,246 |
| Total income from charitable activities | 219,324                 | 24,944,958            | 31,594,246 |



4 Other Income

|                                                | Unrestricted funds | Restricted funds | Total funds   | Total funds |
|------------------------------------------------|--------------------|------------------|---------------|-------------|
|                                                | 2025               | 2025             | 2025          | 2024        |
|                                                | £                  | £                | £             | £           |
| Other income                                   | 23,603             | -                | 23,603        | -           |
| <b>Total income from charitable activities</b> | <b>23,603</b>      | <b>-</b>         | <b>23,603</b> | <b>0</b>    |

5 Expenditure on raising funds

|                                 | 2025             | 2024             |
|---------------------------------|------------------|------------------|
|                                 | £                | £                |
| Fundraising and marketing costs | 1,350,416        | 1,646,887        |
| Support cost allocation         | 402,136          | 364,003          |
| <b>Total</b>                    | <b>1,752,552</b> | <b>2,010,889</b> |

6 Charitable Activities

|                                            | Unrestricted     | Restricted        | Total             |
|--------------------------------------------|------------------|-------------------|-------------------|
|                                            | 2025             | 2025              | 2025              |
|                                            | £                | £                 | £                 |
| Medical                                    | -                | 3,943,279         | 3,943,279         |
| Food, shelter, humanitarian aid & clothing | -                | 6,353,848         | 6,353,848         |
| Social and cultural                        | -                | 1,172,534         | 1,172,534         |
| Education                                  | -                | 5,511,066         | 5,511,066         |
| Orphans                                    | -                | 451,143           | 451,143           |
| WASH                                       | -                | 2,906,146         | 2,906,146         |
| Protection                                 | -                | 858,344           | 858,344           |
| Other projects                             | 1,480,021        | 1,893,696         | 3,373,717         |
| Support costs                              | 388,146          | 3,593,595         | 3,981,741         |
|                                            | <b>1,868,167</b> | <b>26,683,650</b> | <b>28,551,817</b> |

Within charitable activities, £1,585,255 relates to programme expenditure implemented through eight external local partner organisations: Glocalshift, Ma’an, Natuf and FSH in Palestine; NIDAA in Sudan; MBC in Egypt; DCA in Lebanon; and ORCD in Afghanistan.

| Prior year                                 | Unrestricted     | Restricted        | Total             |
|--------------------------------------------|------------------|-------------------|-------------------|
|                                            | 2024             | 2024              | 2024              |
|                                            | £                | £                 | £                 |
| Medical                                    | -                | 7,240,141         | 7,240,141         |
| Food, shelter, humanitarian aid & clothing | -                | 7,463,267         | 7,463,267         |
| Social and cultural                        | -                | 1,609,410         | 1,609,410         |
| Education                                  | -                | 2,037,728         | 2,037,728         |
| Orphans                                    | -                | 297,032           | 297,032           |
| WASH                                       | -                | 3,401,093         | 3,401,093         |
| Protection                                 | -                | 2,561,883         | 2,561,883         |
| Other projects                             | 1,115,657        | 2,113,566         | 3,252,645         |
| Support costs                              | 218,470          | 2,790,196         | 3,008,666         |
|                                            | <b>1,334,127</b> | <b>29,514,316</b> | <b>30,848,443</b> |



7 Analysis of support cost

|                                            | Finance | Administration | Premises | Total     |
|--------------------------------------------|---------|----------------|----------|-----------|
|                                            | 2025    | 2025           | 2025     | 2025      |
|                                            | £       | £              | £        | £         |
| Medical                                    | 14,211  | 465,440        | 70,265   | 549,916   |
| Food, shelter, humanitarian aid & clothing | 22,899  | 749,969        | 113,218  | 886,086   |
| Social and cultural                        | 4,226   | 138,399        | 20,893   | 163,518   |
| Education                                  | 19,862  | 650,492        | 98,201   | 768,555   |
| Orphans                                    | 1,626   | 53,250         | 8,039    | 62,915    |
| WASH                                       | 10,474  | 343,024        | 51,784   | 405,281   |
| Protection                                 | 3,093   | 101,314        | 15,295   | 119,702   |
| Other projects                             | 12,159  | 398,213        | 60,116   | 470,487   |
| Support costs                              | 14,350  | 469,980        | 70,950   | 555,280   |
|                                            | 102,900 | 3,370,081      | 508,760  | 3,981,741 |

|               | Finance | Administration | Premises | Total   |
|---------------|---------|----------------|----------|---------|
|               | 2025    | 2025           | 2025     | 2025    |
|               | £       | £              | £        | £       |
| Raising funds | 10,392  | 340,361        | 51,382   | 402,136 |
| Total         | 10,392  | 340,361        | 51,382   | 402,136 |

Support costs have been allocated in accordance with the accounting policy set out in Note 1 to the financial statements. Costs directly attributable to a specific activity or country programme have been charged directly to that activity, while shared support costs have been apportioned across activities using appropriate allocation bases such as staff time, activity levels and relative resource use.

Overseas office costs that directly support programme delivery have been included within the cost of delivering charitable activities in the relevant country.

Charitable Activities

|                                            | Finance | Administration | Premises | Total     |
|--------------------------------------------|---------|----------------|----------|-----------|
|                                            | 2024    | 2024           | 2024     | 2024      |
|                                            | £       | £              | £        | £         |
| Medical                                    | 4,702   | 595,592        | 105,305  | 705,599   |
| Food, shelter, humanitarian aid & clothing | 4,847   | 613,947        | 108,550  | 727,344   |
| Social and cultural                        | 1,045   | 132,394        | 23,408   | 156,848   |
| Education                                  | 1,323   | 167,629        | 29,638   | 198,590   |
| Orphans                                    | 193     | 24,435         | 4,320    | 28,948    |
| WASH                                       | 2,209   | 279,783        | 49,467   | 331,459   |
| Protection                                 | 1,664   | 210,747        | 37,261   | 249,672   |
| Other projects                             | 2,112   | 267,571        | 47,308   | 316,992   |
| Support costs                              | 1,954   | 247,500        | 43,760   | 293,214   |
|                                            | 20,050  | 2,539,598      | 449,017  | 3,008,666 |

|               | Finance | Administration | Premises | Total   |
|---------------|---------|----------------|----------|---------|
|               | 2024    | 2024           | 2024     | 2024    |
|               | £       | £              | £        | £       |
| Raising funds | 2,426   | 307,252        | 54,324   | 364,003 |
| Total         | 2,426   | 307,252        | 54,324   | 364,003 |

8 Trustees remuneration and expenses

Neither the trustees nor any persons connected with them have received any remuneration nor expense reimbursement during the current or prior year.



| 9 Staff costs         | 2025      | 2024      |
|-----------------------|-----------|-----------|
|                       | £         | £         |
| Wages and salaries    | 4,648,853 | 5,023,732 |
| Social security costs | 227,697   | 158,918   |
| Pensions              | 33,619    | 30,322    |
| Total                 | 4,910,169 | 5,212,972 |

Overseas wages and salaries amounting to £2,603,348 (2024: £3,418,274) are included in wages and salaries above.

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full-time equivalents was as follows:

|                           | 2025 | 2024 |
|---------------------------|------|------|
|                           | No   | No   |
| Charitable activities     | 174  | 189  |
| Fundraising and Marketing | 19   | 24   |
| Admin and Support         | -    | -    |
| Total                     | 193  | 213  |

There are five employees that received employment of more than £60,000 during the year. (2024: 3 employee).

| Salary Band        | 2025 | 2024 |
|--------------------|------|------|
| £60,000-£70,000    | 2    | 2    |
| £70,000- £80,000   | 2    | 0    |
| £80,000- £90,000   | 0    | 0    |
| £90,000- £100,000  | 1    | 1    |
| £100,000- £110,000 | 0    | 0    |
| £110,000- £120,000 | 0    | 0    |
| £120,000- £130,000 | 0    | 0    |

The total employee benefits of the key management personnel of the group were £556,159 (2024 - 444,856).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Net Incoming Resources

|                               | 2025   | 2024   |
|-------------------------------|--------|--------|
|                               | £      | £      |
| This is stated after charging |        |        |
| Audit fees                    | 33,800 | 32,500 |
| Accountancy                   | -      | -      |
| Depreciation                  | 92,863 | 93,725 |

12 Tangible Fixed Assets

| Cost                | Land & Buildings | Furniture and equipment | Motor Vehicles | Total     |
|---------------------|------------------|-------------------------|----------------|-----------|
|                     | £                | £                       | £              | £         |
| At 1 January 2025   | 562,500          | 365,554                 | 55,775         | 983,830   |
| Additions           | -                | 102,507                 | 27,500         | 130,006   |
| Disposal            | -                | (82,183)                | (6,856)        | (89,039)  |
| At 31 December 2025 | 562,500          | 385,878                 | 76,419         | 1,024,797 |
| Depreciation        |                  |                         |                |           |
| At 1 January 2025   | 41,344           | 168,250                 | 10,837         | 220,431   |
| Charge for the year | 11,250           | 74,205                  | 7,409          | 92,863    |
| Disposal            |                  | (72,653)                | (2,530)        | (75,183)  |
| At 31 December 2025 | 52,594           | 169,802                 | 15,716         | 238,112   |
| Net Book Value      |                  |                         |                |           |
| At 31 December 2025 | 509,906          | 216,076                 | 60,703         | 786,685   |
| At 31 December 2024 | 521,156          | 186,547                 | 44,939         | 752,641   |



13 Debtors

|                | 2025      | 2024      |
|----------------|-----------|-----------|
|                | £         | £         |
| Prepayments    | 56,517    | 126,603   |
| Accrued income | 1,320,122 | 4,122,120 |
| Other debtors  | 508,730   | 234,627   |
| Total          | 1,885,368 | 4,483,350 |

14 Creditors: amounts falling due within one year

|                       | 2025      | 2024      |
|-----------------------|-----------|-----------|
|                       | £         | £         |
| Accruals              | 872,336   | 363,560   |
| Accrued Project Costs | 1,055,019 | 2,547,20  |
| Total                 | 1,927,355 | 2,910,766 |

15 Movement in Funds

|                                            | At 1 January 2025 | Income     | Expenditure  | Transfer between funds | At 31 December 2025 |
|--------------------------------------------|-------------------|------------|--------------|------------------------|---------------------|
|                                            |                   | £          | £            | £                      | £                   |
| Medical                                    | 970,961           | 3,529,350  | (3,943,279)  | -                      | 557,032             |
| Food, shelter, humanitarian aid & clothing | 368,897           | 5,105,984  | (6,353,848)  | 878,968                | -                   |
| Social and cultural                        | 2,448,296         | 450,588    | (1,172,534)  | -                      | 1,726,351           |
| Education                                  | 712,807           | 5,322,762  | (5,511,067)  | -                      | 524,503             |
| Orphans                                    | 983,657           | 975,860    | (451,143)    | -                      | 1,508,375           |
| WASH                                       | 1,097,024         | 1,760,170  | (2,906,146)  | -                      | 582                 |
| Protection                                 | -                 | 772,310    | (858,344)    | 86,035                 | -                   |
| Other projects                             | 1,197,793         | 5,160,904  | (6,837,706)  | 479,009                | -                   |
|                                            | 7,779,435         | 23,077,927 | (28,034,066) | 1,493,546              | 4,316,843           |
| Designated funds                           | 602,517           | -          | -            | -                      | 602,517             |
| General funds                              | 5,196,048         | 2,492,659  | (2,270,303)  | (1,493,546)            | 3,924,858           |
| Unrestricted funds                         | 5,798,565         | 2,492,659  | (2,270,303)  | (1,493,546)            | 4,527,375           |
| Total movement on reserves                 | 13,578,000        | 25,570,586 | (30,304,369) | -                      | 8,844,218           |

The transfer from general to restricted funds represents the use of general funds to fund restricted projects.



15 Movement in Funds

|                                               | At 1 January<br>2024 | Income            | Expenditure         | Transfer<br>between funds | At 31 December<br>2024 |
|-----------------------------------------------|----------------------|-------------------|---------------------|---------------------------|------------------------|
|                                               |                      | £                 | £                   | £                         | £                      |
| Medical                                       | 744,380              | 7,466,722         | (7,240,141)         | -                         | 970,961                |
| Food, shelter, humanitarian<br>aid & clothing | -                    | 7,832,164         | (7,463,267)         | -                         | 368,897                |
| Social and cultural                           | 2,212,256            | 1,845,450         | (1,609,410)         | -                         | 2,448,295              |
| Education                                     | 500,422              | 2,250,113         | (2,037,728)         | -                         | 712,807                |
| Orphans                                       | 475,333              | 805,356           | (297,032)           | -                         | 983,657                |
| WASH                                          | 412,877              | 4,085,240         | (3,401,093)         | -                         | 1,097,025              |
| Protection                                    | 502,135              | 1,836,198         | (2,561,883)         | 223,551                   | -                      |
| Other projects                                | 979,387              | 6,769,053         | (6,550,648)         | -                         | 1,197,793              |
|                                               | <b>5,826,790</b>     | <b>32,890,295</b> | <b>(31,161,202)</b> | <b>223,551</b>            | <b>7,779,434</b>       |
| Designated funds                              | 602,517              | -                 | -                   | -                         | 602,516                |
| General funds                                 | 4,542,447            | 2,575,282         | (1,698,130)         | (223,551)                 | 5,196,049              |
| Unrestricted funds                            | <b>5,144,964</b>     | <b>2,575,282</b>  | <b>(1,698,130)</b>  | <b>(223,551)</b>          | <b>5,798,566</b>       |
| Total movement on reserves                    | <b>10,971,754</b>    | <b>35,465,577</b> | <b>(32,859,332)</b> | <b>-</b>                  | <b>13,578,000</b>      |

16 Analysis of net assets between funds Group

|                     | Unrestricted funds<br>General | Restricted<br>funds | Designated<br>funds | Total funds at<br>31 December 2025 |
|---------------------|-------------------------------|---------------------|---------------------|------------------------------------|
|                     | £                             | £                   | £                   | £                                  |
| Fixed Assets        | 786,685                       | -                   | -                   | 786,685                            |
| Current assets      | 4,010,509                     | 5,371,862           | 602,517             | 9,984,888                          |
| Current liabilities | (872,336)                     | (1,055,019)         | -                   | (1,927,355)                        |
|                     | <b>3,924,858</b>              | <b>4,316,843</b>    | <b>602,517</b>      | <b>8,844,218</b>                   |
| <b>Prior year</b>   |                               |                     |                     |                                    |
|                     | Unrestricted funds<br>General | Restricted<br>funds | Designated<br>funds | Total funds at<br>31 December 2024 |
|                     | £                             | £                   | £                   | £                                  |
| Fixed Assets        | 776,982                       | -                   | -                   | 776,982                            |
| Current assets      | 4,782,627                     | 10,326,642          | 602,517             | 15,711,784                         |
| Current liabilities | (363,560)                     | (2,547,206)         | -                   | (2,910,766)                        |
|                     | <b>5,196,048</b>              | <b>7,779,436</b>    | <b>602,517</b>      | <b>13,578,000</b>                  |

17 Financial instruments

|                                                  | 2025             | 2024              |
|--------------------------------------------------|------------------|-------------------|
|                                                  | £                | £                 |
| Financial assets measured at amortised cost      | 9,984,887        | 12,694,228        |
| Financial liabilities measured at amortised cost | (1,927,355)      | (2,910,766)       |
|                                                  | <b>8,057,533</b> | <b>12,801,018</b> |



18 Related party transactions

At 31 December 2025 the charity had no related party transactions

19 Capital commitment

At 31 December 2025 the Charity had no capital commitment.

20 Contingent liability

At 31 December 2025 the Charity had no known contingent liabilities in the financial statements.

21 Control relationship

Action For Humanity is the sole corporate trustee of Syria Relief whereby Action For Humanity has the power to govern the financial and operating policies of Syria Relief. Syria Relief is now a linked charity and therefore no separate Financial Statements are prepared.

The Charity has a subsidiary entity based in Turkey, İnsanlık İçin Hareket Vakfı, which was established to manage WAQF (endowment) activities. While the entity generated a small amount of income during the year, it remains largely supported by the parent Charity. Given that the subsidiary’s activities and assets are not considered material to the Group, it has been excluded from consolidation. Accordingly, the Charity has prepared single-entity financial statements for the year.

The trustees listed on page one are the ultimate controlling parties of Action for Humanity.

22 Comparatives for the Statement of Financial Activities

|                                                | Unrestricted funds | Restricted funds 2024 | Total funds |
|------------------------------------------------|--------------------|-----------------------|-------------|
|                                                | £                  | £                     | £           |
| Income from                                    |                    |                       |             |
| Donations and legacies                         | 2,355,959          | 7,945,337             | 10,301,296  |
| Grants                                         | 219,324            | 24,944,958            | 25,164,282  |
| Other income                                   | -                  | -                     | -           |
| Total Income                                   | 2,575,282          | 32,890,295            | 35,465,577  |
| Expenditure on                                 |                    |                       |             |
| Raising funds                                  | 364,003            | 1,646,887             | 2,010,890   |
| Charitable activities                          | 1,334,127          | 29,514,315            | 30,848,442  |
| Total resources expended                       | 1,698,130          | 31,161,202            | 32,859,332  |
| Net incoming/(outgoing) resources for the year | 877,152            | 1,729,093             | 2,606,245   |
| Transfers between funds                        | (223,551)          | 223,551               | -           |
| Net movement in funds                          | 653,601            | 1,952,644             | 2,606,245   |
| Total funds brought forward                    | 5,144,964          | 5,826,791             | 10,971,755  |
| Total funds carried forward                    | 5,798,565          | 7,779,435             | 13,578,000  |



# ACTION FOR HUMANITY

15 YEARS ON



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