

**ACTION  
F·R  
HUMANITY**

**ANNUAL  
REPORT**

**AND**

**GROUP  
FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

Charity registration number: 1154881

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# REFERENCE AND ADMINISTRATIVE DETAILS

## Trustees

Dr Ayman Jundi, Chairman  
Dr Molham Entabi, Vice Chairman  
Mr Louai Al-Abed, Treasurer  
Dr M. Anas Nashawi, General Secretary  
Dr Ghanem Tayara  
Mr Tamim Estwani  
Mrs Abeer Zabadne  
Dr Mounir Hakimi

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M34 2XW

## Charity Registration Number

1154881

## Solicitors

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Royal Bank of Scotland plc  
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Edinburgh  
EH12 9JN

Al Rayan Bank  
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Manchester  
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## Auditor

BDO  
3 Hardman Street  
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M3 3AT

# MESSAGE FROM CHAIRMAN

## My message of gratitude is, in fact, twofold.

Firstly, I want to thank each one of you, whether you are an existing donor, a partner already contributing to our programmes, or someone considering making that first step of that most rewarding journey - to donate towards our numerous activities to help alleviate the suffering of the people of Syria and further afield. Simply by reading this document, you are demonstrating that all-important awareness about the ongoing humanitarian catastrophes that blight our world. We have come to realise that lack of awareness is one of the biggest challenges for Action For Humanity and all aid organisations operating in Syria, the neighbouring countries and other areas of great humanitarian need. So, thank you, most sincerely, for your continuing interest and awareness.

In 2019, the British media and political agenda was comprehensively taken over by Brexit. Despite the overwhelming and constant suffering that civilians in Syria have been facing, it was rare for the ongoing crisis to even get a mention in mainstream media. The reduced awareness, not only meant that the public is, naturally, less likely to donate, it also meant that people were less likely to lobby MPs and politicians to put pressure on the authorities in the UK and governments around the world to take positive and effective steps to relieve the crisis. With politicians being preoccupied by Brexit and free from public pressure and lobbying, there was little or no effective pressure on the actors in the conflict to abstain from the targeting of civilians and aid workers.

Secondly, I want to thank all our staff, whether they are working in Syria, the neighbouring countries of Iraq, Lebanon, Jordan and Turkey, or helping the Rohingya refugees in Bangladesh, or providing leadership, direction and guidance from the UK. Delivering aid to the needy has never been an easy process.



Many of our staff risk their lives. But the passion, dedication and determination to save lives and deliver hope are what drives every single member of our staff to continue to do all they can. They are determined to give some support to the Syrian people who are trying to survive a conflict that, for many, has taken everything they have.

Action For Humanity, the parent organisation of Syria Relief, has gone from strength-to-strength in 2019 and the year 2020 implores us to provide more of the life-saving and life changing aid for the most desperate people in Syria and around the world.

**Dr Ayman Jundi**  
Chairman of the Board of Trustees

# MESSAGE FROM CHIEF EXECUTIVE

## I have never believed that an NGO should be measured on how much funds they raise, but on how many lives they save and how many lives they change.

This is the purpose of this report - we don't want to talk about figures, because that is not what a charity should be judged on. I would much rather donate to a charity that explained how they helped one million people, not a charity that explained how they raised one million pounds. For Action For Humanity's entity, Syria Relief, 2019 was one of our most challenging years yet.

Despite the protracted problems facing Syria, of death and destruction as bombs rained down upon our staff, we still managed to open new schools, run new hospitals and answer new challenges.

So it is with great pride that I can announce that through our interventions, Syria Relief helped a total of 1,366,371 people in 2019. An incredible achievement driven by our determination to save lives and change lives.

In 2019, we all have shown incredible resilience and drive. Our staff have continued to provide world class humanitarian aid in the face of escalating needs and a conflict which has proven incredibly fatal for aid workers, our donors have continued to support our work and the people of Syria by continuing to donate, even as many other issues often kept the Syrian crisis out of the news, and our beneficiaries, the people of Syria, are still surviving and still believe in a better tomorrow.



2019 proves that if we all work together; Action For Humanity, Syria Relief, donors and beneficiaries we can achieve that better tomorrow. In 2019 Syria has seen acts of unspeakable inhumanity, but Syria Relief has provided such loving humanity. Healthcare, education, food, shelter, water, jobs and, the most important thing we have distributed in 2019, hope. And, I too am hopeful, that together we can turn the dream of a better tomorrow into today.

**Othman Moqbel**  
Chief Executive

# TRUSTEES REPORT

The Trustees present the annual report together with the financial statements and auditor's report of the group for the year ended 31 December 2019.

The group "Charity" comprises of Action For Humanity (formerly SRIC Ltd), a Charity Incorporated Organisation (CIO) which is the sole corporate trustee of Syria Relief (Charity Reg 1143797), established in 2011 in response to the Syrian crisis. SRIC Ltd (08294126) changed its name to Action For Humanity on the 10 December 2019 and converted to a CIO on the 12 May 2020.

Appalled by the disaster rapidly unfolding in Syria, a group of friends of Syrian heritage came together in order to provide emergency humanitarian aid, for what was initially assumed would be a short-term outreach. It quickly became clear that the crisis was an protracted one, and a long-term approach was needed to support innocent civilians caught in the conflict. The Charity addresses this challenge through its wholly owned subsidiary Syria Relief.

## VISION

To become the leading charity combining humanitarian and developmental approaches in assisting affected people and marginalised communities in fragile contexts and crisis areas worldwide.

## MISSION

We will mobilise and respond to emergencies and critical needs through joined-up humanitarian and development action, helping affected people and communities survive, recover, and build a better future.

We directly aid civilians and displaced communities while providing the tools and training to help them become self-sufficient. The Group has a solid network of committed management and logistics staff on the ground inside Syria. These connections mean we can deliver vital and efficient support to hard-to-reach and besieged areas.

Our solid presence on the ground across Syria places The Group in a prime position to facilitate the fastest and most direct distribution of aid to the hardest-to-reach places in Syria, establishing us as one of the leading charities operating inside the devastated country.

Though, sadly, the future remains uncertain for Syrians, we are proud to say that we have continued to develop our capacity to help those most in need, through our permanent established offices in Turkey, Kurdistan Region of Iraq and inside Syria.

## OBJECTIVES

- 1** Relief of financial hardship among people throughout the world.
- 2** Relief of sickness and the preservation of health among people throughout the world
- 3** The advancement of education for the public benefit of people throughout the world



# ACHIEVEMENTS AND PERFORMANCE

An estimated **11.7 million** people require multi-sectorial humanitarian assistance in Syria. The population continues to look for safety in parts of the country still affected by ongoing hostilities. This has led to significant protection needs, and new and protracted displacement, and the sustained erosion of communities' resilience. The widespread and deliberate destruction of civilian infrastructure, the depletion of savings, and limited economic opportunities have forced many to resort to harmful coping strategies and resulted in extreme vulnerability to additional shocks.

Children, pregnant and lactating women, people with disabilities, the elderly and other groups or individuals with specific needs or diminished coping mechanisms are particularly at risk.

Action For Humanity, through our entity Syria Relief, has established ourselves as Europe's leading Syria-focused NGO and one of the most respected humanitarian aid and development organisations operating within Syria and the neighbouring countries.

Outside of Syria, the Rohingya community of Rakhine State, Myanmar (formerly known as 'Burma') are still suffering from the 2017 genocide, as confirmed by the UN.

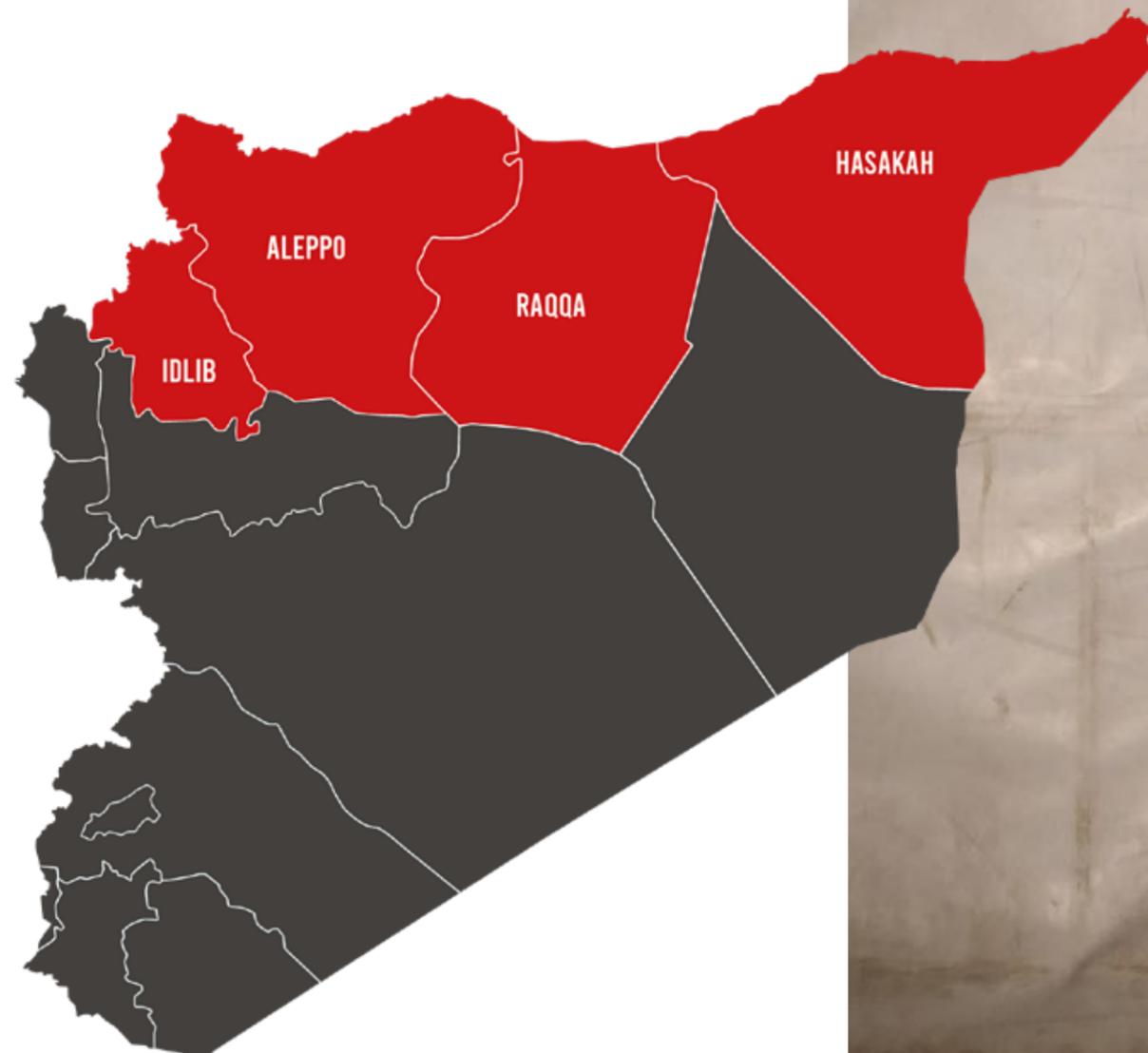
As of 2019, **1.5 million** Rohingya refugees now live in refugee camps in neighbouring Bangladesh with dire and spiralling humanitarian needs. There are now 3 times as many Rohingya in Bangladesh's refugee camps than in their homeland.



# EMERGENCY PROGRAMMES

There were two major emergency crises of 2019. The first being the Idlib campaign, which began on April 30th, escalated in its intensity in December and, to this day, is still ongoing. The other being the North East campaign which lasted from October to November 2019, in the governorates of Raqqa, Hasakah and Aleppo.

As always, throughout the Syrian conflict, our subsidiary organisation Syria Relief has responded to all emergencies by conducting an immediate needs assessment and tailoring our response in order to what could best alleviate the humanitarian suffering. Whether it was healthcare, shelter, food packages, Non-Food Items (NFI), provisions of Water, Sanitation and Hygiene (WASH), child protection or orphan support.



# EDUCATION

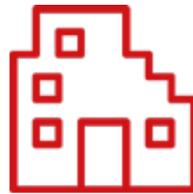
By operating 164 schools across Northern Syria, through our entity, Syria Relief, we have established ourselves as the global leader in NGO-provided education in Syria. Never before has our expertise in education been more needed.

Schools are becoming increasingly scarce across Syria, as education is under attack. Over 40% of Syria's schools have been destroyed or damaged. In 2019 alone, 3 of our 164 schools were deliberately targeted, killing dozens of children and teachers and damaging or destroying the building and educational resources.

6 million Syrian children require educational assistance, 1.75 million of these are out of school and a further 1.3 million are at risk of dropping out. Mass displacement and fears over the targeting of schools means some children are out of education for years. 245,000 teaching personnel are in need of support due to the giant class sizes, low retention rates and lack of access, caused by the systematic targeting of Northern Syrian schools.

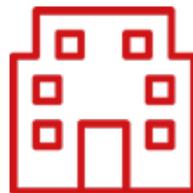
Child labour is pervasive, with 2,114 communities surveyed across Syria reporting this as the biggest barrier to children accessing school. Recent rapid assessments in Idlib specifically have shown girls are not attending education due to early marriage. IDPs have taken shelter in schools and have disrupted education services for both host and IDP children. Even when schools continue their operation, they increasingly have to resort to double shifts.

A lack of service delivery and infrastructure is especially predominant in last resort sites, with 74% of camps and informal settlements having no current access to education, and 86% of sub-districts reporting they received no support from outside organisations. The impact barriers to education are largely equal between boys and girls, however they are exacerbated by societal norms for girls in many communities, especially in rural areas where lack of access to schooling disproportionately affects girls.



**353**

Damaged or destroyed schools rebuilt



**109**

New schools opened in 2019



**4,500**

Children benefited from mobile schools ("education buses")





# EDUCATION

In 2019, our education interventions included:

- Operating schools and improving access to quality education in safe learning environments, in order to provide more access to quality education for war-affected children in Syria
- Ensuring the education services conflict and displacement-affected children receive protects and supports well being and improves educational outcomes
- Enhancing the capacities of teachers, parents and communities to provide learning opportunities adapted to the volatile context for conflict-affected boys and girls
- Providing teachers and scholastic materials
- Operating mobile education buses in order for children in hard-to-reach areas to receive a quality education and to address the inequality facing girls
- Providing quality psychosocial support to children suffering from all levels of trauma due to the conflict and displacement
- Ensuring that the most vulnerable children and their families, especially those displaced, evacuated or returnees, are provided with lifesaving and sustaining multi-sectorial humanitarian interventions, especially Primary and Maternal healthcare and nutrition

**164**

Schools operated, giving 80,042 children an education

**15**

Temporary Learning Spaces established helping 3,843 children in areas where access to education is difficult

**88,385**

Total number of students benefiting from our education provision

**131,179**

Number of additional students helped through emergencies

**218,164**

The overall total number of children helped by us in 2019

# MOHAMMAD'S STORY



## I KNOW I LOST MY LEG, BUT I DIDN'T LOSE MY DREAM

"My name is Mohammad, I am 10 years old from Raqqa. When the war started four airstrikes hit the school I was in and shrapnel tore through my leg.

When I go to school and see the children playing football, I feel bad as all I can do is watch them. They all have two legs and I only have one and I have a walking stick as well. This war made me lose a piece of my body.

My dream is to play football with my friends and to ride a bike. But most importantly I no longer want to have to use a walking stick. I couldn't go to school for 3 years.

I used to study from home so no one could see me. When I finished, I would open my notepad and start drawing because I love drawing so much.

When the fighting stopped, we returned back to our homes and after a while I saw people from Syria Relief fixing my old school, I was so happy. I used to study there and now I can go back and study again.

I am so happy now I am back in my old school, now I don't have to study in secret anymore. I know I lost my leg, but I didn't lose my dream. I am going to study so when I get older I will become a doctor and treat the children because I know their pain. Thank God, I don't need my walking stick any more, I've been playing football and I've been playing basketball. I've been so happy, now I am going to go back and play again."

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 **Syria  
Relief**

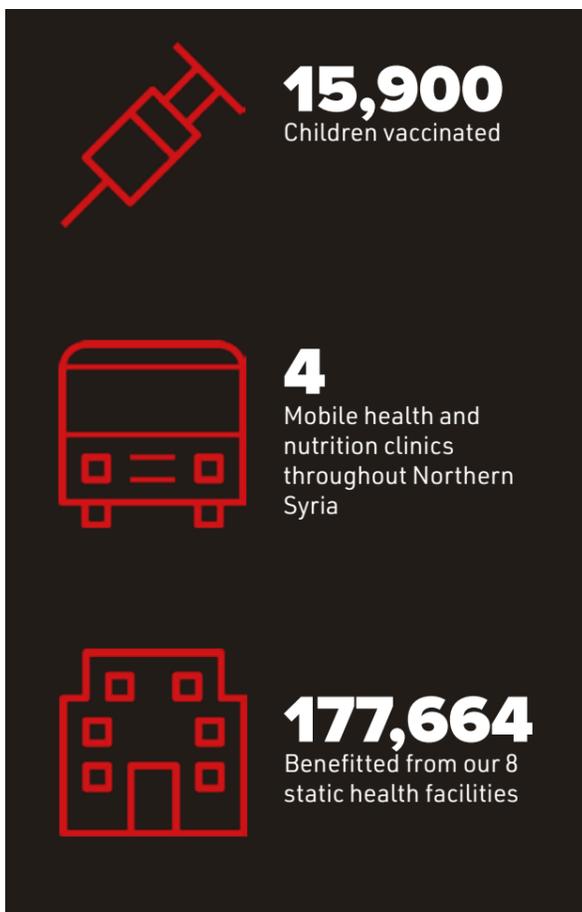
# HEALTH AND NUTRITION

The health system in Northern Syria has completely collapsed. Throughout the duration of the conflict, most of the primary healthcare centres (PHCs) have stopped functioning, many due to the deliberate targeting via airstrikes and shelling, and therefore have not been operational. Whilst some local hospitals and PHCs have had support, maternal, paediatric and gynaecological health facilities have been extremely limited. For the surging rural populations, hospitals are often too far away for them to reach.

The most vulnerable women, children and their families - particularly those displaced, evacuated or returnees are provided with life-saving and sustaining multi-sectorial humanitarian interventions and Primary and Maternal Healthcare and Nutrition.

In 2019, the health and nutritional interventions we made through our brand Syria Relief included:

- Operating hospitals and healthcare clinics
- Provision of medical equipment for hospitals and clinics
- Increasing life-saving healthcare to displaced people in Northwest Syria through static and mobile clinics
- Primary health care referral network in Northwest Syria
- Vaccination of children in Northwest Syria
- Training and supporting healthcare workers to improve the quality of services in Syria
- Life saving integrated emergency, child-protection and nutrition intervention, to improve the protection and well being of displaced families
- Maternal health and family planning services
- Rehabilitation of hospitals destroyed and damaged by the conflict
- Providing assessment methods such as exit interviews, satisfactory ratings and quality of service analysis tools to the staff to collect results
- Early warning alerts



**15,900**  
Children vaccinated

**4**  
Mobile health and nutrition clinics throughout Northern Syria

**177,664**  
Benefitted from our 8 static health facilities

**6,771**

People benefitted from our 4 mobile health facilities

**48,882**

People received nutritional support

**45,000**

Rohingya refugees in Cox's Bazaar, Bangladesh received healthcare from a static health care centre set up by us



# PROTECTION AND ORPHAN SUPPORT

**19**

Child Friendly Spaces supported

**2**

Child Protection Teams supported

**3**

GBV & SGBV Centres supported

**2**

Psychosocial Support Centres for women

**15,004**

Women and children received psychosocial support

**276**

Children benefited from our case management services

**495**

People received Child Protection Training

**8,842**

Parents attended a Child Protection awareness raising sessions

**7,732**

People helped through Emergency Response Protection services

**9,219**

Orphans supported

Throughout the 9-year long conflict it has been Syria's children who have lost out the most. Most children do not know of a life outside of this conflict, they did not choose to be born in the national context which has forced so many of them out of a normal, stable life and into a world of schools being bombed and the majority of displaced people from the fighting being children.

Due to our world-class education interventions provided through Syria Relief, we are best placed to also provide child protection and orphan support for vulnerable children in Northern Syria and refugee camps. As mentioned above, children in Syria are particularly vulnerable to falling victims of child labour and early marriage, however, through our support, we can prevent this happening and ensure they are able to try and live a life as normal as is possible for a child.

In 2019 our child protection and orphan support interventions included:

- Distributing monthly financial support to orphans, injured and widows' families to enable them to meet their essential need to mitigate negative coping strategies and child labour, in addition to multi-purpose cash grants that target beneficiaries for one-off distributions
- Child protection intervention for conflict affected communities during the humanitarian crises that afflicted Northern Syria in 2019 and child protection case management
- Integrating child protection into other life-saving emergency interventions
- Improve conflict-and-displacement affected girls' and boys' access to education services which protects, supports well-being and improves educational outcomes
- Projects to tackle Gender Based Violence (GBV) and Sexual Gender Based Violence (SGBV) and providing children and families with mine risk education



# OMAR'S STORY



**I LOVE MY SCHOOL AND I WANT TO GROW UP AND BE AN ENGLISH TEACHER**

When 8-year-old Omar lost his parents, he was taken in by his aunt. With children of her own, Omar's aunt was struggling to pay the rent and provide food, leaving Omar with no choice but to work.

Once Omar was enrolled onto our orphan support program, we helped ensure his aunt could feed and clothe her orphaned nephew as well as afford the house rent. Thanks to that extra help, Omar no longer needs to work and is attending school.

"I used to get upset when I'd see my friends walking to school each morning because I couldn't join them, I had to go to work. I felt so left out. I was so happy and excited when I left work and started attending school again with my friends. I love my school and I want to grow up and be an English teacher."

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# WASH (WATER, SANITATIONS AND HYGIENE)

**784,350**  
Cubic metres of water distributed

**108,663**  
People have benefited from our WASH interventions in 2019 in total

**11,205**  
Cubic metres of waste removed

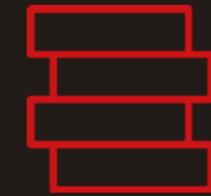
**50**  
Latrines units (4 latrines in each unit) equipped with solar powered lights



**88**  
WASH facilities (water source, water station, sewage network) rebuilt



**215**  
Water tanks installed, each providing 2,000 litres



**143**  
Privacy walls installed for latrines in IDP camps

Water is essential to every human being's existence, whether it is to drink or to keep clean and hygienic to stop the spread of disease. Yet, despite it being fundamental to how we live, there are 1.4 million Syrians who need WASH assistance. For IDPs and refugees living in camps, in particular, provisions of clean water is desperately low. Most lack access to drinking water, bathing facilities and sewerage. There is a huge demand for rehabilitation of water stations and water distribution within camps, especially for the most vulnerable.

In 2019, Action For Humanity and Syria Relief WASH interventions included:

- Water system rehabilitation and sewage system
- Expansion of pre-existing water networks
- Integrated Emergency WASH Response to IDPs in camps and informal settlements, with increased consideration for the needs of disabled IDPs
- Rain water harvesting system for irrigation



# ABDUL'S STORY



**THEY DON'T  
HAVE TO CARRY  
ME, I CAN RUN  
ON MY OWN**

11-year-old Abdul Haleem was playing hide and seek with his cousins when a bomb exploded near him. His father knew of our clinic and made the long journey to get there.

When Abdul Haleem arrived at the clinic, his measurements were taken and he was fitted with a new artificial limb.

"When I was without a limb, my cousins used to carry me when we played, but now I play with them all the time, and they don't have to carry me, I can run on my own".

With your support, we raised the necessary funds to help Abdul and other children. We are striving to meet the high demand for prosthetic limbs, and continue to provide a high-quality full care package from pre-op to aftercare, all free of charge.

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FOR  
HUMANITY**

 **Syria  
Relief**

# FOOD SECURITY AND SEASONAL

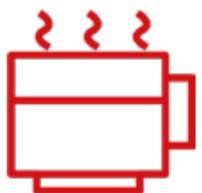
During sieges and areas of concentrated conflict, it is difficult for items such as food to enter the markets, for markets to operate and the ability to produce food is greatly hindered. Because of the supply falling but the demand increasing, the prices of food becomes completely unaffordable. Likewise, conflict and the displacement that it leads to, creates unemployment which also means people are unable to buy the food they need to live. Throughout the conflict we have seen markets targeted, making even the transaction of buying food, that we take for granted, a potentially life-threatening experience. Many parents in IDP and refugee camps are going to bed hungry just so their children can eat.

In 2019, Action For Humanity and Syria Relief food security and seasonal interventions included:

- Emergency and regular food assistance to Idlib, Aleppo, Raqqa
- To improve wellbeing of displaced children and their families through life-saving nutritional interventions
- Comprehensive agricultural industry revitalisation through the improvement of chicken meat production
- Food baskets for refugees in Duhok, Iraq
- Seasonal Qurbani and Fitrana food interventions



**30,142**  
People benefitted from our food baskets



**667**  
People benefitted from our ready to eat meals



**31,828**  
People benefitted from our cash/voucher assistance



**4,434**  
People benefitted from our distributions

**233**

People benefitted from our Fitrana distributions

**11,173**

People benefitted from other seasonal projects conducted by us



# NON-FOOD ITEMS

When someone becomes displaced, a Non-Food Item (NFI) package is absolutely essential. Many people have to leave their homes quickly and cannot take necessary items with them. The winter months in particular are unforgivingly cold and an item as simple and as basic as a blanket can save a life.

Whether it is hygiene kits to fight disease and infection, items to cook with, clothes, blankets, tents or fuel to keep people warm during the winter months, an NFI kit provided by Action For Humanity, through Syria Relief, can be the difference between life and death for thousands of people fleeing from conflict.

Some of our 2019 NFI interventions include:

- Rapid and essential distribution of essential NFI kits for people recently displaced
- Distribution of fuel vouchers to meet the essential NFI needs in Idlib
- Distribution of heating oil for lamps and heaters, thermal blankets and winter clothes to beneficiaries in refugee camps around Lebanon

**2,800**

NFI kits procured distributed to IDPs in Raqqa

**24,998**

People benefitted from hygiene kits

**12,678**

Benefitted from winter kits

**6,398**

People benefitted from other NFI kits/support.



# SHELTER

The Syrian conflict has created displacement on the scale many of us have never seen before. 6.2 million refugees and 5.6 million people displaced. The Idlib crisis alone displaced more than 1 million people, many had been already displaced multiple times before in this conflict. Throughout all the sieges of the conflict – Aleppo, Homs, Eastern Ghouta, Dara'a – we have seen the familiar sight, thousands of people getting on buses, leaving their homes and fleeing for safety. They usually ended up in Idlib.

Whilst every story of displacement is different, one aspect is common for all: they no longer have a home. Throughout the Syrian conflict, the establishment of camps, the provision of tents and semi-permanent homes, the rehabilitation of homes and the installation of WASH facilities has been one of the most vital interventions an NGO can make and, throughout the conflict, we have been at the forefront of this.

Our 2019 shelter interventions included:

- Provisions of shelter for IDPs throughout Northern Syria
- Rehabilitation of flats destroyed in conflict
- Humanitarian assistance to populations affected by the Syrian conflict through winter support



**832**

Syrian refugees were given temporary shelter from 185 of our tents.



**893**

Rohingya refugees benefitted from 59 permanent shelters in Cox's Bazaar, Bangladesh.

# AWAAD'S STORY



**ONCE, WE SPENT  
5 DAYS COMING  
AND GOING TO THE  
HOSPITAL FOR ONE  
BAG OF BLOOD.**

"My name is Awaad Alahmed, I suffer from Thalassemia. I need blood every 15 days. I am tired and I'm always ill. My father passed away, our situation is very difficult. We don't have the money to go to hospital. We go to get blood from the hospital sometimes, but there is no blood. So we have to go back and forth."

"Once, we spent 5 days coming and going to the hospital for one bag of blood. We go to charities for help, they tell me I am too old. They say, 'you're too old, you're 18 years old' My mum need help, she has nothing left."

Thanks to our hospital, Awaad is now able to get the treatment needed to stay alive, free of charge.

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# LIVELIHOODS

There is an enormous amount of unmet need for livelihoods support in Northern Syria and the local economy continues to suffer as more people are pushed out of the workforce by a combination of conflict impacts and lower demand for locally produced goods due to unaffordability.

The Livelihoods Programme works to foster cooperation in communities, encourage self-reliance of individuals, and boosts their prospects and morale in these dire times. All of our interventions are carried out with strict recognition of and respect for the Syrian culture, as well as the landscape and needs of the communities in which we operate. In besieged and hard-to-reach areas - where an estimated 4.5 million people reside, insecurity further compromises the availability of basic food commodities and livelihood opportunities.

Crop production has been adversely affected by the scarcity and high prices of agricultural inputs and fuel, low-quality inputs, damaged irrigation infrastructure, shortages and high cost of farm labour, and loss of or damage to standing crops. Additionally, livestock numbers have fallen drastically. In both urban and rural areas, labour markets are adequately functioning to have a demand for certain essential services.

Our vocational training projects have included some of those essential services identified:

- Tailoring and sewing work
- Motorcycle and generator repair
- Electrical wiring

**96**

Small businesses benefited from livelihood support provided through Syria Relief



# ORGANISATIONAL DEVELOPMENT

Throughout the Syrian crisis, the humanitarian need has grown rapidly and it has been Non-Governmental Organisations (NGOs) who have responded to civilians who have been the most adversely affected. Whilst Syria Relief has grown into one of the world's leading NGOs operating in Syria, prior to the conflict we did not exist. We had to grow, learn lessons and gain experience as the conflict intensified and continued along its bloody course. However, other organisations of our size and smaller have been in similar positions, it has been our goal to help Syrian civil society increase its capacity through sharing our own experiences and world class processes so that other organisations can also respond to the needs of the Syrian people with similar successes.

We conducted several training programmes throughout 2019, for other charities, NGOs, and Civil Society Organisations (CSOs) operating in Syria. The training covered topics such as:

- Management skills
- Reporting skills
- Partnerships management
- Abiding by ECHO rules and regulations
- Proposal development
- Procurement management
- Finance management
- Medical
- Hostile Environment Surgical Training (HEST)
- Sphere humanitarian standards training – the first NGO in the world to lead on Sphere training in Arabic

In addition to training sessions, we supported local NGOs in developing policies and procedures in relation to project, procurement and finance management. We have also been providing small organisations with accounting software and other project management consultations.

**360**

Charity, NGO and CSO workers trained through our Organisational Development programme

**40**

International and local organisations benefited directly from our Organisational Development programme



# ADVOCACY AND RESEARCH

As the overwhelming majority of those killed and injured in the Syrian conflict have been civilians attempting to conduct a normal life amidst brutal violence, it is important that they have organisations standing up for them and amplifying their voice. Due to the nature of the conflict, their case needs to be made on the global stage, such as the UN, or at national level in other governments, such as the UK Parliament.

As the UK's leading and largest Syria-focused NGO, Action For Humanity's entity, Syria Relief, took a leading role nationally in terms of advocacy and research in 2019.

In May 2019, we launched the world's first handbook for child blast injuries. The manual was written to help medics in war zones, who often lack specialist training, to treat children who have been wounded by airstrikes, artillery and landmines. The guide has been deployed in Syria, Yemen and Afghanistan. The handbook was developed in partnership with Save the Children and Imperial College London.

In September 2019, Syria Relief launched No School To Go Back To which highlighted the impact that airstrikes are having on children, the Syrian education system and the reality of peace.

We called for all military actors in the conflict to cease the targeting of schools immediately and for those that do not to be tried for war crimes. This report was covered by The Guardian, TRT World and our partners, Save the Children.

Our Chief Executive has led the way in highlighting the lack of awareness of the Syrian Conflict. A Syria Relief/YouGov poll in August 2019 found that one in the four people in the UK weren't aware that the Syrian conflict was ongoing. Mr Moqbel revealed this exclusively in an article in The Independent.

In November 2019, we took up the role of Secretariat to the Syrian All Party Parliamentary Group (APPG) in the British Parliament. We also play a leading role in the UK Syria NGO Forum, for advocacy and parliamentary staff of charities who operate in Syria.

Throughout 2019 our work has been covered by major international and national outlets such as Sky News, BBC News, BBC Radio 5Live, Daily Mail, al Jazeera, Gulf Today, Irish Examiner and outlets local to our headquarters such as Manchester Evening News, Tameside Reporter, BBC Radio Manchester and Mancunian Matters.

# PARTNERS\*



\*The above partners are affiliated with the group's charity subsidiary Syria Relief

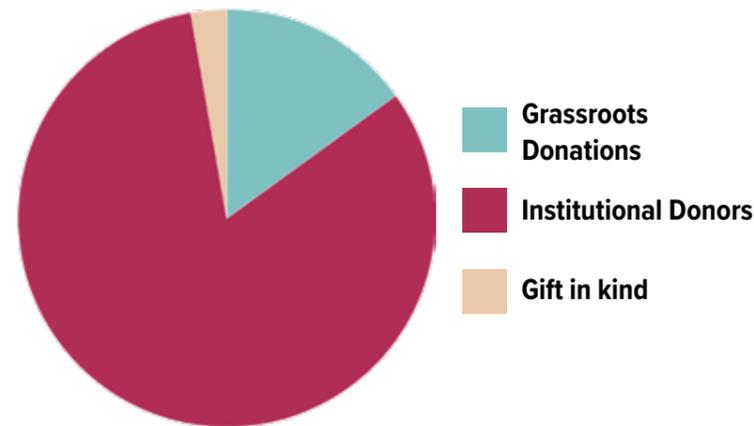


# FINANCIAL REVIEW

## Income

This year The Charity raised £18.6m (2018: £22.0m), £2.9m (2018: £4.4m) was raised from grassroots donations and £15.7m (2018: £17.6m) was raised from institutional donors. Income also included Gift in kind income of £0.50m (2018: £0.74m). The total income has remained consistent with prior year.

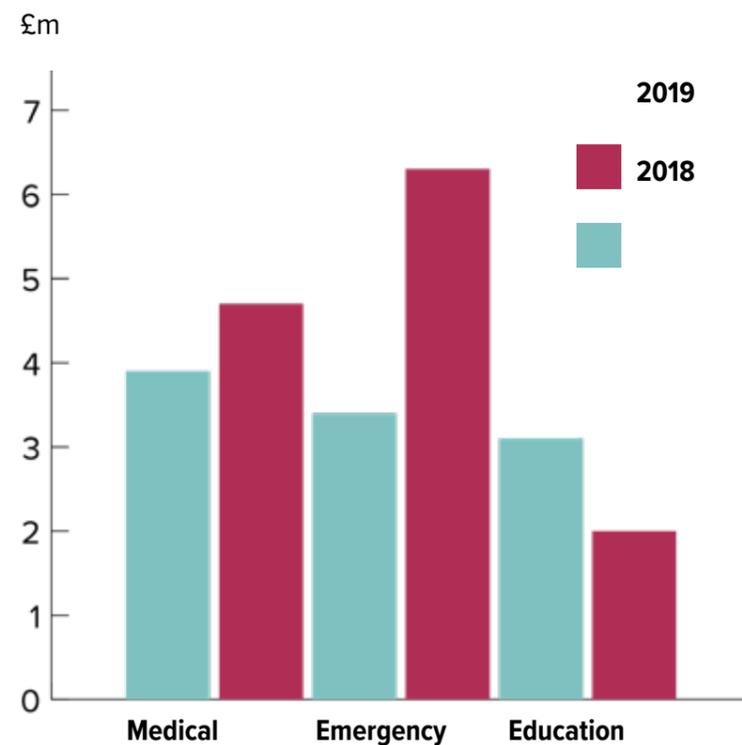
Income type in 2019



## Spending

The Charity spent £17m (2018: £21m) on charitable activities, this is 96% (2018: 95%) of total spend in the year. The cost of fundraising has been consistently around 4% of total funds raised between 2018 and 2019. The main categories of spend within charitable activities is demonstrated in the graph to the right.

Main categories of spending in 2019

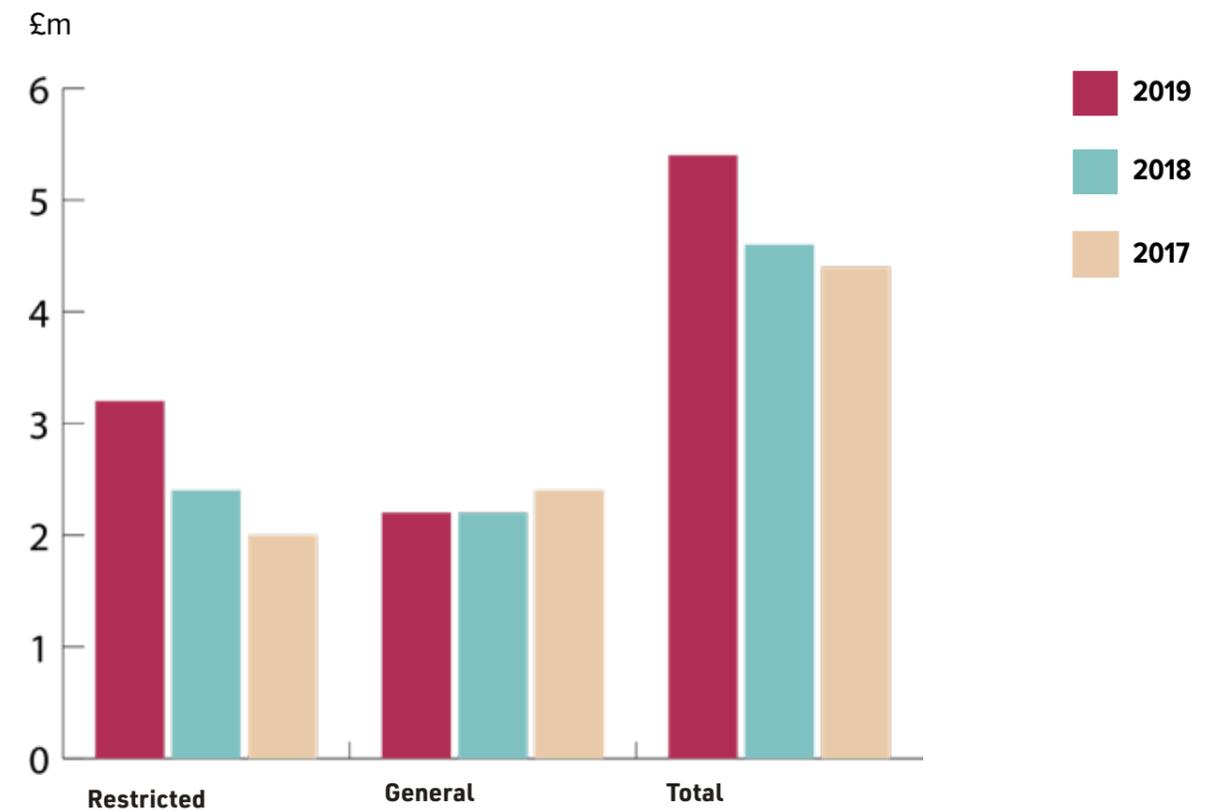


## Support Costs

The total support costs were £1.0m (2018: £2.7m). The drop is mainly due to revisiting the classifications of costs an adjusting to reflect the actual operations of The Charity. Supports costs are around 5% of total income raised during the year.

## Policy On Reserves

The Charity held the following reserves at year end:



It is The Charity's policy to hold general reserves that represent at least six months of core spend and an amount to cover unforeseen eventualities. Core spend is defined as total fund-raising costs and various support costs.

The table shows the level of actual general reserves against the target levels.

The Charity has sufficient general reserves to meet its future needs.

	2019	2018	2017
Actual coverage of Target reserves	126%	86%	107%

## Risk Management

The Trustees take their responsibilities towards staff, donors, and beneficiaries very seriously. An important aspect of discharging these responsibilities involves the identification and management of all potential risks that might compromise staff, resources, or ability to deliver programmes.

The Charity, therefore, has the ultimate duty to regularly identify and review the risks to which The Charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud, malicious acts, and error. The Trustees, along with the CEO and the senior staff, actively review these risks on a regular basis.

Risks are complex, due to the nature of the work we carry out. They are assessed on the basis of their likelihood and potential impact, which would allow the implementation of mitigation strategies to manage these risks. Also, wherever possible, risks are covered by suitable insurance, to reduce their financial impact.

The principal risks to the charity have been identified as:

### Strategic Reputation

One of the most valuable assets of any charity is its reputation. It is vitally important that we do all we can to meet the expectations of our donors, beneficiaries, supporters and other organisations that we partner with. To protect The Charity against reputational damage, we implement the following:

- Fraud, Corruption and Bribery - We work very hard to ensure that integrity and transparency are embedded in all our policies and procedures. Conflict of interest; Anti-Bribery; Anti-Terrorism and Anti-Money Laundering policies are introduced and closely monitored.
- Senior level representation on many important forums and influential fronts, to ensure positive visibility, including a strong media presence.

### Operational

Risks in this area include physical risks to our personnel and volunteers, and risks compromising the continuation of project delivery. To mitigate against such risks, The Charity has taken the following actions:

- Developed Standard Operating Procedures for common processes to protect against loss of key staff or volunteers;
- Improved the quality and the scope of training, to disseminate skills and good practice within the organisation, and to ensure staff safety and wellbeing;
- Regular reviews of key systems and procedures to improve and strengthen the internal policies and communication processes, thus maintaining a clear structure of delegated authority and control;
- Applied robust due diligence policy in our dealings with donors, and the use of "Acuity" tool to assess suitability of personnel;
- Adopted clear processes to review and assess our performance management system on the ground;
- All programmes have up-to-date security policies, which include the provision of regular comprehensive security briefings and assessments, in response to rapid changes in the political situation;
- Culture and Behaviour - Syria Relief monitors and learns lessons for peer organisations as such as has focused on ensuring it develops the right culture and behaviour as The Charity grows:
  - As such we have undertaken a review of policy and procedures to ensure they are 'fit for purpose'.
  - Enhanced support to field offices in Turkey and Iraq.
  - A programme of regular training for all staff.

The Trustees, are therefore, satisfied that adequate systems and procedures are in place to manage and minimise exposure to the identified risks.

## Investment Policy

No funds were invested during the current year (£nil in the prior period). The Trust may consider investing surplus liquid funds in the future, on long or short-term deposits, if appropriate.

## Plans for Future Periods

### Aims and key objectives for future periods

The Charitable Group intends to continue the projects outlined above and to expand them as required by needs on the ground, and determined by the limits of our capacity. In addition, we will continue to consider other projects, within the funds and staff capacity available, and based on comprehensive and up-to-date needs assessments. Furthermore, we will continue to closely monitor the progress of the various projects and to analyse the challenges facing them. A number of issues have been identified:

- We will work to provide the most appropriate solutions for our beneficiaries. This will be realised through the development of appropriate accountability, compliance and quality tools/ mechanism to align with industry standards and best practice.
- To ensure we have the resources and systems in place to play a leading role in defining and shaping the direction of The Group. The quality of programming delivered align with humanitarian principles and are delivered in the most efficient and effective way.
- To ensure professionalism, integrity, transparency & accountability.
- We aim to reach out to an increasing number of institutional donors during this year. However, it would be imperative to build capacity and enhance the quality of programmes.

### Sectors of work:

Our programmes are structured into seven sectors of work:

- Food Security & Livelihood
- WASH (Water, Sanitation and Hygiene)
- NFI (Non-Food Items)
- Health and Medical Care
- Education
- Social & Seasonal
- Programmes
- Protection

Each of these areas is managed by a dedicated team, in charge of the planning, implementation, reporting and documentation of projects within their respective sector.

## Going Concern

In view of the financial performance and the reserves position as at the balance sheet date, the Board of Trustees has a reasonable expectation that The Charity will have the resources to continue in operational existence for the foreseeable future. The Trustees believe there are no material uncertainties that call into doubt our ability to continue as a going concern. The annual financial statements have therefore been prepared on the basis that The Charity is a going concern.

## COVID-19 Response

As a result of the virus lockdown in March 2020, The Charity had to temporarily close our offices in the UK and Turkey in accordance with the local regulations. Staff started to work from home with little disruption. As a result of the lockdown measures and travel restrictions, it became difficult to travel between countries for management and work was conducted via online calls and meetings.

The Charity has implemented safety measures for staff and, as the lockdown has eased, selected staff are returning to the office based on need and social distancing measures.

The Charity has not experienced a drop in income as a result of the pandemic. On the contrary, The Charity's income increased during Ramadan 2020 and there has been a significant increase in its institutional income. The Charity has adjusted its community fundraising to focus on online donations.

## Public Benefit

The activities that further public benefit are discussed in the Achievements and Performance section.

The Trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Fundraising

The Charity strives to adhere to relevant statutory regulations, including the Data Protection Act (2018), Charities Act (2011) and the Telephone Preference Service. We are continually revising our policies and procedures as we grow to keep-up-to date with changes in legislation and regulations. Syria Relief, a subsidiary of The Charity is registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice. Syria Relief is also a member of the Institute of Fundraising and our fundraising activities are legal, open, honest and respectful.

The Charity utilises a number of different fundraising approaches, which includes the following:

- Major-donor giving
- Corporate giving
- Community fundraising
- Challenges
- Live TV appeals
- Events
- Volunteers
- Direct mail
- Online giving

Fundraising activities are carried out by our own staff, volunteers, partners and professional fundraisers.

## Code of Fundraising Practice

We comply with the Fundraising Regulator's Code of Fundraising Practice and ensure our fundraising activities reflect the code standards.

## General Data Protection Regulation (GDPR)

Staff are required to read and understand the organisational GDPR policy which is accessible to all new staff and volunteers. GDPR training is ongoing for new staff and volunteers. We have a Data Protection policy and privacy statements – this will be adjusted to reflect UK applicable guidance as we leave the EU.

## Protection of Vulnerable People

The Group abides by the Fundraising Regulator's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external facing fundraising activity is undertaken, we brief staff and volunteers on best practice and make them aware of the need to identify, respect, support and protect vulnerable people.

## Complaints Handling

There may be times when we do not meet the high standards we set ourselves and for such instances we have a complaints policy in place. Complaints are captured centrally, dealt with in accordance with the process laid down in the policy and reported to the Fundraising Regulator through the annual return. In 2019 we received 0 complaints (2018: 8). This was disclosed in our 'Annual Complaints' return which we submitted to the regulator accordingly.

## Structure, Governance and Management

### Nature of governing document

Action For Humanity, registered with the Charity Commission on the 5th December 2013 as charitable company (Charity reg 1154881). On the 12th May 2020, Action For Humanity then converted into a Charitable Incorporated Organisation (CIO) Foundation. Its governing document is a Foundation constitution.

On 6 May 2018, Action For Humanity was made the sole corporate trustee of Syria Relief. Syria Relief Trustees serving at that time resigned from Syria Relief and remained as Trustees of Action For Humanity. As a result of the change Action For Humanity has the power to govern the financial and operating policies of Syria Relief and in accordance with accounting standards to produce consolidated accounts for Action For Humanity.

The Trustees are of the view there has not been any change in the class of beneficiaries of the combining entities and the power and controls of The Trustees also remains unchanged. On that basis, the Board of Trustees are satisfied that the merger accounting is the most appropriate method for accounting for change in accordance with Charity SORP.

The Trustees of Action For Humanity:

- Direct and oversee the organisation, focusing on strategic planning and governance, and setting priorities and objectives.
- Evaluate the performance and the progress of the work of the organisation.
- Approve new policies and procedures.
- Appraise the Executive Management Team and make appointments to and dismissals from these positions.
- Approve the annual budget and the ongoing viability of projects implemented or to be implemented.
- Work with key stakeholders.
- Ensure that we are complying with the regulatory requirements.

The Trustees can also:

- Act on advice and information from regular meetings with the CEO and senior staff.
- Take, where necessary, independent professional advice that will aid The Trustees in fulfilling their role.
- Attend training in established, new or emerging areas of responsibility.

## Governance

The CEO is accountable to the Board of Trustees and, along with other senior staff, is responsible for day-to-day management. The CEO has delegated authority, within terms approved by the Board of Trustees, for operational matters including finance, employment and other performance-related activities. The day-to-day running of The Trust activities have been carried out by a team of dedicated staff who have the responsibility to implement corporate strategy, and the authority to make decisions, respond to consultations, allocate resources and commit expenditure. They are supervised and directed by their line managers led by the CEO, in line of the strategies set by the Board.

When making decisions to support certain projects, the Board and the CEO take into consideration a multitude of factors, including the needs assessments carried out by our front-line staff on the ground, the impact on local communities, and the availability of similar services or projects in that particular locality. In addition, while the Board is keen to ensure that we continue to provide the required services in hard-to-reach areas inside Syria, it is imperative that the Board and the CEO give utmost consideration to issues of safety and security of our staff on the ground.

The Trustees and the CEO regularly monitor the achievement and performance of the work of The Charity, to ensure that it reflects the aims and objectives of The Charity. Trustees have also given consideration to the Charity Commission's general guidance on Public Benefit, when setting future objectives and planning future activities. This is done by re-examining The Charity's core aims, expanding its services and widening the scope of The Charity's beneficiaries (where possible). The aim is to make sure that public benefit is maintained as a catalyst for their strategic thinking to deliver the objectives that they aspire to achieve.

Staff are invited to give feedback and advice on policies and developing relationships with other organisations. We continued to invest in the development of our staff and managers to ensure they have the needed skills and knowledge to perform their jobs effectively and efficiently. In addition, and upon instructions of the Board, members of staff would represent The Trust in other official meetings and events.

Staff are required to continuously progress the aims and objectives of Syria Relief and to enhance its operational management and development under the Board's control. Staff continuously research and prepare a stock of potential proposals in different sectors for implementing projects addressing the immediate needs mainly inside, as well as outside, of Syria. This is done in anticipation of establishing new donor links, in the UK and elsewhere, to raise the profile of The Charity and the awareness of the huge need in Syria. The aim is to put these proposals forward according to the preference of the potential donor, taking into consideration where their interests lie e.g. Education, Health, WASH and in accordance with The Trust's aims and objectives.

Furthermore, professional co-ordinators were co-opted to promote Syria Relief, expand our community links and to arrange events with renowned artists and dignitaries to draw crowds from outside of the Syrian community as well as from within it. Each event, with its fees and expenses, were agreed and specific emergency projects setup for which the funds raised were earmarked so that the immediate needs could be fulfilled. This proved to be beneficial in raising the profile of Syria Relief, accumulating more income and building our volunteer base.

### Recruitment and Appointment of Trustees

The Board may appoint a Trustee during the year to fill a casual vacancy, to serve a probationary period of six months. Subject to a satisfactory outcome of the probationary period, a permanent trusteeship is offered subsequently. Additional Trustees with specialist skills may be appointed to assist in the governance of The Charity as the Board see fit. Newly appointed Trustees have the same responsibilities and powers as current Trustees. When considering appointment of a new Trustee, The Trust follows the requirements of The Trust deed and the Guidance Notes CC10 and CC30 of the Charity Commission. All Trustees (including newly appointed Trustees) are provided with a structured induction programme about the charity's areas of work, how it functions also focusing on their specialised areas. They will also be provided with the latest set of The Trustees report and audited financial statements and a brief on the current finances of the charity with an up-to-date copy of the management accounts. All Trustees including newly appointed trustees (if any) are highly encouraged to attend trainings where appropriate.

### Arrangements for setting key management personnel remuneration

The Trustees aim to strike a balance between paying enough to recruit and retain staff with the skills we need, our employees' needs, and the public and our donors' expectations that the money they entrust us with, will be used wisely to overcome the critical and horrific situations on the ground in Syria. Pay increases are awarded to staff subject to good performance in order to keep employees motivated at all times. One of the senior staff salary exceeded £60,000 per annum during this period.

## Related Parties

Action For Humanity (formerly SRIC Ltd) is the sole corporate trustee of Syria Relief. The Charity through Syria Relief also operates through a branch in Turkey and Iraq. The Charity through Syria Relief has the right to control and influence the work of these branches and therefore its results are consolidated into the financial statements of Action For Humanity. Action For Humanity also has a landlord relationship with Syria Relief and Syria Relief pays market value rent to Action For Humanity.

The Charity employed Wael Al-abed, son of Louai Al-Abed (Trustee).

## Disclosure of Information to Auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that The Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

# STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing The Trustees' report, Strategic Report and the financial statements in accordance with applicable law and regulations.

Charity law requires The Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity 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 Group and Charity and of the incoming resources and application of resources, including the income and expenditure, of The Group and Charity for that period.

In preparing these financial statements, The Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and accounting 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group and charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain The Charity's transactions and disclose with reasonable accuracy at any time the financial position of The Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of The Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report is approved by the trustees on 26/10/2020 and signed on its behalf by:



Dr Ayman Jundi  
Trustee



# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTION FOR HUMANITY

## Opinion

We have audited the financial statements of Action For Humanity ("the Parent Charity") and its subsidiary ("the Group") for the year ended 31 December 2019 which comprises of the consolidated statement of financial activities, the consolidated balance sheet, the Parent Charity balance sheet, the consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 Group's and of The Parent Charity's affairs as at 31 December 2019 and of The Group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of The Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of The Group and The Parent Charity in accordance with the ethical requirements 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 related to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about The Group or The Parent Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The other information comprises the information included in the Report of the Trustee, including Strategic Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Act 2011 require us to report to you if, in our opinion;

- the information contained in the financial statements is inconsistent in any material respect with The Trustees' Annual Report; or
- adequate accounting records have not been kept by The Parent Charity, or returns adequate for our audit have not been received from branches not visited by us; or
- The Parent Charity 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 Trustees' responsibilities statement, 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 determines 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 Group's and The Parent 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 Group or The Parent Charity or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

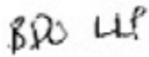
We have been appointed as auditor under section 144 of The Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://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 The Charities Act 2011. 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.

  
(Senior Statutory Auditor)  
For and on behalf of BDO, Statutory Auditor

3 Hardman Street  
Manchester  
M3 3AT  
Date: 26/10/2020

# FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

Consolidated Statement of Financial Activities for the Year Ended 31 December 2019  
(Incorporating an Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,225,110	1,637,548	2,862,658
Charitable activities	4	228,084	15,727,175	15,955,259
Other income	5	14,200	-	14,200
Total Income		1,467,394	17,364,723	18,832,117
<b>Expenditure on:</b>				
Raising funds	6	(62,330)	(775,510)	(837,840)
Charitable activities	7	(742,918)	(16,461,282)	(17,204,200)
Total expenditure		(805,248)	(17,236,792)	(18,042,040)
Gains/losses on investment properties		(41,325)	-	(41,325)
Net income		620,821	127,931	748,752
Transfers between funds		(645,108)	645,108	-
Net movement in funds		(24,287)	773,039	748,752
<b>Reconciliation of funds</b>				
Total funds brought forward		2,152,147	2,435,051	4,587,198
Total funds carried forward	19	2,127,860	3,208,090	5,335,950

# FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2018

Consolidated Statement of Financial Activities for the Year Ended 31 December 2018  
(Incorporating an Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	946,867	3,488,990	4,435,857
Charitable activities	4	-	17,609,212	17,609,212
Total income		946,867	21,098,202	22,045,069
<b>Expenditure on:</b>				
Raising funds	6	(110,437)	(970,788)	(1,081,225)
Charitable activities	7	(691,276)	(20,071,351)	(20,762,627)
Total expenditure		(801,713)	(21,042,139)	(21,843,852)
Net income		145,154	56,063	201,217
Net movement in funds		145,154	56,063	201,217
<b>Reconciliation of funds</b>				
Total funds brought forward	19	2,006,993	2,378,988	4,385,981
Total funds carried forward	19	2,152,147	2,435,051	4,587,198

The Board of Trustees have not included a separate Statement of Financial Activities of The Parent Charity (AFH). For the year ended 31 Dec 2019, The Parent Charity received income of £14,200 (2018: £8,500) and incurred expenditure of £65,515 (2018: £74,977).

The notes on pages 56-77 form an integral part of these financial statements.

# BALANCE SHEET

AS AT 31 DECEMBER 2019

(REGISTRATION NUMBER: 1154881)

	Note	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
<b>Fixed assets</b>					
Tangible assets	13	182,470	138,806	182,384	147,490
Investment properties		325,000	325,000	350,000	350,000
		<u>507,470</u>	<u>463,806</u>	<u>532,384</u>	<u>497,490</u>
<b>Current assets</b>					
Debtors	15	3,666,668	-	2,244,506	622
Cash at bank and in hand	16	2,721,939	306,141	3,391,125	21,635
		<u>6,388,607</u>	<u>306,141</u>	<u>5,635,631</u>	<u>22,257</u>
<b>Creditors: Amounts falling due within one year</b>	17	(1,560,127)	(401,914)	(1,580,817)	(100,399)
<b>Net current assets/ (liabilities)</b>		<u>4,828,480</u>	<u>(95,773)</u>	<u>4,054,814</u>	<u>(78,142)</u>
<b>Net assets</b>		<u>5,335,950</u>	<u>368,033</u>	<u>4,587,198</u>	<u>419,348</u>
<b>Funds:</b>					
<b>Restricted income funds</b>					
Restricted funds		3,208,090	14,056	2,435,051	14,056
<b>Unrestricted income funds</b>					
Unrestricted funds		2,169,185	395,302	2,152,147	405,292
Revaluation reserve		(41,325)	(41,325)	-	-
Total unrestricted funds		<u>2,127,860</u>	<u>353,977</u>	<u>2,152,147</u>	<u>405,292</u>
<b>Total funds</b>	19	<u>5,335,950</u>	<u>368,033</u>	<u>4,587,198</u>	<u>419,348</u>

The financial statements on pages 56-77 were approved by The Trustees, and authorised for issue on 26/10/2020 and signed on their behalf by:



Dr Ayman Jundi, Trustee

# CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net income		748,752	201,217
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	13	24,874	69,100
Revaluation of Investments	14	41,325	-
		<u>814,951</u>	<u>270,317</u>
<b>Working capital adjustments</b>			
Increase in debtors	15	(1,422,162)	(673,581)
(Decrease)/increase in creditors	17	(20,690)	570,803
Net cash flows from operating activities		<u>(627,901)</u>	<u>167,539</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	13	(41,285)	(78,658)
Net decrease in cash and cash equivalents		<u>(669,186)</u>	<u>88,881</u>
Cash and cash equivalents at 1 January		3,391,125	3,302,244
Cash and cash equivalents at 31 December		<u>2,721,939</u>	<u>3,391,125</u>
<b>Reconciliations in net funds</b>			
	01-Jan-19 £	Cash flow £	31-Dec-19 £
Cash at bank and in hand	3,391,125	(669,186)	2,721,939
Overdraft	-	-	-
<b>Net Debt</b>	<u>3,391,125</u>	<u>(669,186)</u>	<u>2,721,939</u>

The notes on pages 56-77 form an integral part of these financial statements.



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 1 - Charity status

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

The principal place of business is:  
Advocates House  
4 Market Street  
Denton  
Manchester  
M34 2XW

## 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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

### Basis of preparation

Action For Humanity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in sterling, which is the presentational currency of the entity. The Charity's functional currency is US dollars.

### Disclosure exemptions for qualifying entities under FRS 102

The Trust is a qualifying entity as defined by FRS 102 and, as such, has taken advantage of the following exemptions:

- presenting a statement of entity cash flows on the grounds that the relevant information is included within the consolidated information presented within these financial statements;
- presenting certain financial instruments disclosures on the grounds that the relevant information is included within the consolidated information presented within these financial statements; and
- presenting information concerning key management personnel compensations.

### Basis of consolidation

The consolidated financial statements consolidate the financial statements of The Charity and its subsidiary undertakings drawn up to 31 December 2019.

A subsidiary is an entity controlled by The Charity. Control is achieved where The Charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The Statement of Financial Activities (SOFA) and Group Balance Sheet consolidate the financial statements of The Charity and its wholly-owned subsidiary undertaking Syria Relief.

The results of the subsidiary are consolidated on a line-by-line basis.

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## Going concern

The Trustees consider that there are no material uncertainties about The Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by The Charity.

The COVID-19 Pandemic started after the reporting period and as a result the charity had to close its offices in Turkey, Iraq and UK and move staff to home working. The Charity has not experienced a drop in income and expects to significantly increase its income in 2020 and 2021.

## 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.

## Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by The Charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.

(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount The Charity would have had to pay to acquire them.

(iii) Those donated for use by The Charity itself are included when receivable. They are valued at the amount The Charity would have had to pay to acquire them.

## 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.

## Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

## 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	25% straight line
Equipment	25% straight line
Buildings	20 years

## Investment properties

Investment properties are measured at cost on initial recognition and subsequently carried at fair value determined annually by external valuers and derived from the current market values for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in income or expenditure.

## 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.

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## Critical accounting judgements and key sources of estimation uncertainty

The Trustees are required to make judgments, 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.

## Significant Estimate

Investment properties are valued annually by the trustees. There is an inevitable degree of judgement involved in that each property is unique and value can only ultimately be reliably tested in the market itself.

## 3 - Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £
Donations and legacies; Donations to major appeals	1,225,110	1,136,846	2,361,956
Gifts in kind	-	500,702	500,702
	<u>1,225,110</u>	<u>1,637,548</u>	<u>2,862,658</u>
	Unrestricted funds £	Restricted funds £	Total 2018 £
Donations and legacies; Donations to major appeals	946,867	2,749,173	3,696,040
Gifts in kind	-	739,817	739,817
	<u>946,867</u>	<u>3,488,990</u>	<u>4,435,857</u>

## 4 - Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £
Grants from organisations	228,084	15,727,175	15,955,259
	Unrestricted funds £	Restricted funds £	Total 2018 £
Grants from organisations	-	17,609,212	17,609,212

## 5 - Other income

	Unrestricted funds £	Total 2019 £
Rental income	14,200	14,200

## 6 - Expenditure on raising funds

### Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £
Advertising, events and publications	39,206	487,802	527,008
Support cost	23,124	287,708	310,832
	<u>62,330</u>	<u>775,510</u>	<u>837,840</u>
	Unrestricted funds £	Restricted funds £	Total 2018 £
Advertising, events and publications	12,507	276,190	288,697
Support cost	97,930	694,598	792,528
	<u>110,437</u>	<u>970,788</u>	<u>1,081,225</u>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 7 - Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £
Medical	-	3,998,399	3,998,399
Food, shelter, humanitarian aid and clothing	-	3,456,857	3,456,857
Social and cultural	-	1,710,515	1,710,515
Education	-	3,122,020	3,122,020
Orphans	-	2,483,941	2,483,941
Other projects	681,011	1,043,524	1,724,535
Support costs	61,907	646,026	707,933
	<u>742,918</u>	<u>16,461,282</u>	<u>17,204,200</u>

	Unrestricted funds £	Restricted funds £	Total 2018 £
Medical	-	4,686,653	4,686,653
Food, shelter, humanitarian aid and clothing	-	6,341,591	6,341,591
Social and cultural	-	1,889,480	1,889,480
Education	-	2,062,015	2,062,015
Orphans	-	2,463,168	2,463,168
Other projects	590,959	731,042	1,322,001
Support costs	100,317	1,897,402	1,997,719
	<u>691,276</u>	<u>20,071,351</u>	<u>20,762,627</u>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 8 - Analysis of support costs

### Support costs allocated to raising funds

	Finance costs £	Administration costs £	Premises costs including depreciation £	Total 2019 £
Fundraising	66,749	220,470	23,613	310,832

	Finance costs £	Administration costs £	Premises costs including depreciation £	Total 2018 £
Fundraising	170,190	562,132	60,206	792,528

### Support costs allocated to charitable activities

	Finance £	Administration costs £	Premises costs including depreciation £	Total 2019 £
Medical	20,154	148,023	7,131	175,308
Food, shelter, humanitarian aid and clothing	16,453	120,837	5,820	143,110
Social and cultural	8,316	61,079	2,942	72,337
Education	14,374	105,574	5,085	125,033
Orphans	10,440	76,676	3,693	90,809
Other projects	4,533	33,292	1,604	39,429
General	1,730	11,160	49,017	61,907
	76,000	556,641	75,292	707,933

	Finance £	Administration costs £	Premises costs including depreciation £	Total 2018 £
Medical	59,792	439,145	21,153	520,090
Food, shelter, humanitarian aid and clothing	48,812	358,492	17,266	424,570
Social and cultural	24,671	181,205	8,728	214,604
Education	42,644	313,212	15,086	370,942
Orphans	30,973	227,477	10,956	269,406
Other projects	13,448	98,767	4,759	116,974
General	4,279	16,566	60,288	81,133
	224,619	1,634,864	138,236	1,997,719

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 9 - Net incoming/outgoing resources

	2019 £	2018 £
Depreciation of fixed assets	24,874	69,100
	24,874	69,100

## 10 - Trustees remuneration and expenses

Trustees received no remuneration during the year (2018: None)

During the year, The Group reimbursed travelling and connected expenses amounting to £3,746 (2018: £4,368)

## 11 - Staff costs

	2019 £	Restated (Note 27) 2018 £
Wages and salaries	2,465,067	2,451,451
Social security costs	54,805	53,354
Pensions	8,394	6,413
	2,528,266	2,511,218

Overseas wages and salaries amounting to £1,877,065 (2018: £1,905,392) are included in wages and salaries above.

The Parent Charity does not have any employee and payroll cost in the current or prior year.

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

	2019 No	2018 No
Charitable activities	72	69
Fundraising and Marketing	12	10
Admin and Support	5	5
	89	84

One employee received emoluments of more than £60,000 during the year (2018: 1 employee)

The key management personnel of The Charity comprise the Chief Executive Officer, the Chief Financial Officer, the Country Director in Turkey, Head of London Office, Head of Advocacy and Public Relations and Head of Programmes.

The total employee benefits of the key management personnel of the group were £218,951 (2018 - £225,960).

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 12 - Taxation

The Group is a registered charity and is therefore exempt from taxation.

## 13 - Tangible fixed assets

### Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Costs</b>			
At 1 January 2019	173,674	184,148	357,822
Additions	-	24,960	24,960
At 31 December 2019	173,674	209,108	382,782
<b>Depreciation</b>			
At 1 January 2019	26,184	149,254	175,438
Charge for the year	8,684	16,190	24,874
At 31 December 2019	34,868	165,444	200,312
<b>Net book value</b>			
At 31 December 2019	138,806	43,664	182,470
At 31 December 2018	147,490	34,894	182,384



### Charity

	Land and buildings £	Total £
<b>Costs</b>		
At 1 January 2019	173,674	173,674
At 31 December 2019	173,674	173,674
<b>Depreciation</b>		
At 1 January 2019	26,184	26,184
Charge for the year	8,684	8,684
At 31 December 2019	34,868	34,868
<b>Net book value</b>		
At 31 December 2019	138,806	138,806
At 31 December 2018	147,490	147,490

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 14 - Investment properties

### Group and Charity

	2019 £	2018 £
Investment properties	325,000	350,000

### Investment properties

#### Valuation

At 1 January 2019	350,000
Revaluation	(41,325)
Additions	16,325
At 31 December 2019	325,000

#### Provision

At 31 December 2019	-
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#### Valuation as at

At 31 December 2019	325,000
At 31 December 2018	350,000

**Investment properties**  
£

The investment properties are valued annually at fair value, determined by an independent, professionally qualified valuer on an open market value. Details on the assumptions made and the key sources of estimation uncertainty are given in note 2.

The valuation is based on third part valuation reports and is most sensitive to assumptions on rental growth and the discount rate applied to those cash flows. Trust relies on the assumptions and estimates applied by the valuer in accordance to the RICS red book valuation standards in determining the market valuation.

With the outbreak of COVID-19 the valuers are able to attach less weight to previous market evidence for comparison purposes, to inform opinions on value. For this reason the valuations are reported on the basis of "material valuation uncertainty" as per VPS 3 and VPGA 10 of the RICS Red Book Global. Consequently, less certainty and a higher degree of caution. This is a standard caveat in the current climate and assurance can be taken from the report provided by the valuer.

## 15 - Debtors

	Group		Charity	
	2019 £	2018 £	2019 £	2018 £
Prepayments	22,810	18,679	-	-
Accrued income	3,634,667	2,217,013	-	-
Other debtors	9,191	8,814	-	622
	3,666,668	2,244,506	-	622

## 16 - Cash and cash equivalents

	Group		Charity	
	2019 £	2018 £	2019 £	2018 £
Cash on hand	4,910	9,672	-	-
Cash at bank	2,717,029	3,381,453	306,141	21,635
	2,721,939	3,391,125	306,141	21,635

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 17 - Creditors: amounts falling due within one year

	Group		Charity	
	2019 £	2018 £	2019 £	2018 £
Other creditors	354,528	68,097	1,019	-
Payable to subsidiary	-	-	400,895	94,900
Accruals	1,205,599	1,512,720	-	5,499
	<u>1,560,127</u>	<u>1,580,817</u>	<u>401,914</u>	<u>100,399</u>

## 18 - Reserves

### Group

	Unrestricted revaluation reserve £	Total £
Unrealised gain on investments	(41,325)	(41,325)

### Charity

	Unrestricted revaluation reserve £	Total £
Unrealised gain on investments	(41,325)	(41,325)

There was no prior year revaluation gain or loss.

## 19 - Funds

### Group

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
<b>Unrestricted Funds</b>					
<b>General</b>					
General	2,152,147	1,467,394	(846,573)	(645,108)	2,127,860
<b>Restricted funds</b>					
Medical	-	4,702,462	(4,383,568)	-	318,894
Food, shelter, humanitarian aid and clothing	174,351	3,767,168	(3,760,122)	-	181,397
Social and cultural	771,850	1,511,934	(1,892,273)	-	391,511
Education	-	2,712,727	(3,357,835)	645,108	-
Orphans	-	3,012,142	(2,688,674)	-	323,468
Other projects	1,488,850	1,658,290	(1,154,320)	-	1,992,820
<b>Total restricted funds</b>	<u>2,435,051</u>	<u>17,364,723</u>	<u>(17,236,792)</u>	<u>645,108</u>	<u>3,208,090</u>
<b>Total funds</b>	<u>4,587,198</u>	<u>18,832,117</u>	<u>(18,083,365)</u>	<u>-</u>	<u>5,335,950</u>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## Funds Prior Year

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2018 £
<b>Unrestricted Funds</b>					
<b>General</b>					
General	2,006,993	946,867	(801,713)	-	2,152,147
<b>Restricted funds</b>					
Medical	4,463	4,975,160	(5,363,006)	383,383	-
Food, shelter, humanitarian aid and clothing	1,183,884	6,170,974	(7,180,507)	-	174,351
Social and cultural	796,434	2,158,311	(2,182,895)	-	771,850
Education	159,561	1,926,836	(2,323,959)	237,562	-
Orphans	-	2,062,970	(2,743,617)	680,647	-
Other projects	234,646	3,803,951	(1,248,155)	(1,301,592)	1,488,850
<b>Total restricted funds</b>	<b>2,378,988</b>	<b>21,098,202</b>	<b>(21,042,139)</b>	<b>-</b>	<b>2,435,051</b>
<b>Total funds</b>	<b>4,385,981</b>	<b>22,045,069</b>	<b>(21,843,852)</b>	<b>-</b>	<b>4,587,198</b>

## Charity

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2019 £
<b>Unrestricted Funds</b>					
General	405,292	14,200	(24,190)	(41,325)	353,977
<b>Restricted funds</b>	<b>14,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,056</b>
<b>Total funds</b>	<b>419,348</b>	<b>14,200</b>	<b>(24,190)</b>	<b>(41,325)</b>	<b>368,033</b>

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Balance at 31 December 2018 £
<b>Unrestricted Funds</b>				
General	480,269	(8,500)	(66,477)	405,292
<b>Restricted funds</b>	<b>13,756</b>	<b>300</b>	<b>-</b>	<b>14,056</b>
<b>Total funds</b>	<b>494,025</b>	<b>(8,200)</b>	<b>(66,477)</b>	<b>419,348</b>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

## 20 - Analysis of net assets between funds

### Group

	Unrestricted funds £	Restricted funds £	Total funds Total funds at 31 December 2019 £
Tangible fixed assets	182,470	-	182,470
Investment properties	325,000	-	325,000
Current assets	1,620,390	4,768,217	6,388,607
Current liabilities	-	(1,560,127)	(1,560,127)
	<u>2,127,860</u>	<u>3,208,090</u>	<u>5,335,950</u>

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2018 £
Tangible fixed assets	182,384	-	182,384
Investment properties	350,000	-	350,000
Current assets	1,720,163	3,915,468	5,635,631
Current liabilities	(100,400)	(1,480,417)	(1,580,817)
	<u>2,152,147</u>	<u>2,435,051</u>	<u>4,587,198</u>

### Charity

	Unrestricted funds £	Restricted funds £	Total funds Total funds at 31 December 2019 £
Tangible fixed assets	138,806	-	138,806
Investment properties	325,000	-	325,000
Current assets	-	306,141	306,141
Current liabilities	(109,829)	(292,085)	(401,914)
	<u>353,977</u>	<u>14,056</u>	<u>368,033</u>

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2018 £
Tangible fixed assets	147,490	-	147,490
Investment properties	350,000	-	350,000
Current assets	2,702	19,555	22,257
Current liabilities	(94,900)	(5,499)	(100,399)
	<u>55,292</u>	<u>14,056</u>	<u>419,348</u>

## 21 - Financial instruments

	2019 £	2018 £
Financial assets measured at amortised cost	6,766,692	5,616,952
Financial liabilities measured at amortised cost	401,914	1,580,816
	<u>7,168,606</u>	<u>7,197,768</u>

## 22 - Related party transactions

At the year end, amount due to subsidiary undertaking, Syria Relief was £400,895 (2018: £94,900) in respect of capital and other expenditure paid by Syria Relief on behalf of Action For Humanity.

Action for Humanity income includes rental income of £8,500 (2018: £8,500) charged to subsidiary undertaking, Syria Relief.

The Group employed Wael al-Abed, son of Louai Al-Abed (Trustee), and paid a salary of £9,583 for the year ended 31 December 2019 (2018: £14,228).

## 23 - Capital commitment

At 31 December 2019 The Group had no capital commitment.

## 24 - Contingent liability

At 31 December 2019 The Group had no known contingent liabilities in the financial statements.

## 25 - Control relationship

Action For Humanity (formerly SRIC Limited) 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. The financial statement of Syria Relief is available from Advocates House, 4 Market Street, Denton, Manchester, M34 2XW.

The Trustees listed on page one are the ultimate controlling parties of Action For Humanity.

## 26 - Post balance sheet event

### COVID-19

The COVID-19 pandemic and the resulting lockdown although caused The Charity to temporarily adjust its operations, it has not had any material negative financial impact. The institutional income and voluntary income streams remain strong in 2020.

### Transfer of assets and operations

After the year end it has been decided by The Trustees of both Action For Humanity (1154881) and Syria Relief (1143797) that the majority of assets and liabilities, staff, and operations within Syria Relief are to be transferred to Action For Humanity. Syria Relief as an entity will continue as a going concern post this transfer.

### 27 - Payroll note restatement

Last year comparative in staff costs (Note 11) has been restated to exclude overseas project consultancy costs of £3,704,881 incorrectly classified as staff costs. This year these consultancy costs amounted to £3,884,046.



**ACTION  
FOR  
HUMANITY**

**HUMANITY  
UNITED  
IN ACTION**

Charity registration number: 1154881