

SYRIA RELIEF

FINANCIAL STATEMENTS

For the year ended 31 December 2018

# SYRIA RELIEF

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For the year ended 31 December 2018

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# SYRIA RELIEF

## LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 December 2018

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**Charity Registration No:** 1143797

**Principal Address** Advocates House  
4 Market Street  
Denton  
Manchester  
M342XW

The following Trustees resigned on 6 May 2018:

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

New sole Corporate appointed 6 May 2018: SRIC Ltd

(Corporate )

**Bankers** Barclays Bank plc  
1 Churchill Place  
Canary Wharf  
London E14 5HP

Royal Bank of Scotland plc  
467 Wilmslow Road  
Withington  
Manchester M20 4AN

**Solicitors** Bates Wells & Braithwaite London LLP  
10 Queens Street Place  
London EC4R 1BE

**Auditor** BDO  
3 Hardman  
Street  
Manchester  
M3 3AT

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## Achievements and performance

### Humanitarian situation on the ground:

Now in its seventh year, the Syrian crisis remains one of the most complex humanitarian challenges of the 21<sup>st</sup> Century. The war has not only fractured the once successful Syrian state, with an estimated 13.1 million people in need in Syria during 2018 across a range of humanitarian sectors, it has created a perfect storm of humanitarian vulnerabilities. Lack of access to basic goods and services such as healthcare, education, paid work, even food and water are a tragic by-product of ongoing hostilities, which continue despite the signing of de-escalation agreements by the various belligerents. Fighting, or the threat of conflict, has driven millions of Syrians to internal displacement, which in turn has created a range of protection related risks, from child labour and forced marriage to domestic abuse and children taking membership in armed groups. In some areas of Syria, the civilian population has doubled from its pre-war number. This has placed a significant amount of strain on an already overstretched and under-supplied local infrastructure, with many Syrians being forced to take refuge in disused school buildings, former hospitals or damaged residential buildings.

This crisis is not confined within the Syrian border; it has had an effect on the surrounding region, with millions of Syrians having fled the conflict to neighbouring countries Turkey (3.6 million) and Lebanon (1.5 million), but also travelling as far afield as Canada, Germany and the UK to escape the crisis. Each of these populations are forced to navigate a myriad of challenges, however it is in the day-to-day lives of Syrian refugees in Turkey and Lebanon as well as internally displaced and host communities in Syria that these challenges are near insurmountable without coordinated effort on the part of INGOs such as Syria Relief and its partners, both to provide humanitarian relief, an effective response to the crisis and to advocate for the Syrian people to governments and the world's media, so that they continue to prioritise a crisis that has only evolved in severity as the years have passed since its inception in 2011. For Syria Relief, the UK's largest Syria-focused charity, an improvement in the material lives of the Syrian people in the middle east is our top priority and we will continue to implement projects within this context for as long as it is necessary to do so. During the Syrian crisis, our staff have nurtured and built a repository of skills across various project sectors; we will apply this experience in reaction to other crises around the world, such as our work responding to the displacement of the Rohingya community to Bangladesh, with the support of our trusted partners.

### Cooperation and Partnerships

Syria Relief is proud of its ongoing working relationships, which it has forged with renowned national and international charitable organisations, such as:

- Save the Children International
- UN Office for Coordination of Humanitarian Affairs (UN-OCHA)
- Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)
- CARE International
- Muslim Aid
- International Alert
- Agency for Technical Cooperation and Development (ACTED)
- World Vision International
- Ummah Welfare Trust
- Al Khair Foundation

### 1.0 Food Security and Non Food Items (NFI)

Lack of basic necessities such as food and hyperinflation in some areas of Syria has caused a food insecurity crisis, with nearly 4 million people at risk of becoming food insecure in 2018 and 6.5 million people facing acute food insecurity. Through the support of Syria Relief's valued donors and in collaboration with partners, our staff were able to provide food to approximately 632,266 beneficiaries during 2018 with funding from GIZ, Penny Appeal, Ummah Welfare Trust, Al Khair Foundation & Save the Children.

When and where possible, the team at Syria Relief prioritised the distribution of food baskets. Each 'basket' contains supplies of a number of staple foods - enough to feed an average-sized family (5 beneficiaries) for the period of one month. Our organisation also distributed free bread to 1,114 families every day in Idlib and Aleppo Governorates.

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Syria Relief also works to support the civilian population through the provision of non-food items such as blankets, hygiene kits, kitchen kits, solar panels for electricity production and baby kits for new mothers. To Syrians who have been displaced, essentials such as a toothbrush can once again give them access to a basic level of human dignity and health. During 2018, Syria Relief reached an estimated 158,897 beneficiaries with this aid.

**2.0 Livelihoods - Vocational Training;** Access to a decent quality of life stems from the ability of civilian populations to access paid work, so that they may purchase goods and services and provide for themselves, their families and support local economies. Syria Relief works to improve access to –and create markets for—paid employment. Some past projects have included tailoring and sewing work, motorcycle and generator repair, cash for work, SME support and rehabilitation of production facilities. The need for this sort of programming is significant, as a significant percentage of the workforce is unemployed. In 2018, Syria Relief reached 8,505 beneficiaries through our livelihood programmes.

### **3.0 (Water, Sanitation and Hygiene):**

The existing WSH infrastructure in Syria has been reduced from a functional public water provision system to a one that is no longer fit for purpose. A lack of clean water and sanitation facilities has continued to be a major factor in the spread of waterborne diseases in communities across Syria, particularly to those living in temporary shelters. Many Syrians cannot access safe water and have been unable to do so for many years. Since 2013, Syria Relief has worked to reconnect families with running water, and has reached a total of 1,626,960 beneficiaries through this sector, across 34 projects.

### **4.0 Health and Medical Care**

The Charity operates a spectrum of healthcare facilities including: 2 hospitals (Kafar Tkhareem and Sarmada hospital) in Northwest Syria, 1 hospital in North-east Syria (Raqqa), each treating up to 50,000 beneficiaries per year.

Syria Relief continues to operate mobile clinics, including a mobile GP clinic. These clinics deliver essential healthcare to displaced communities that have little or no access to medical care. Primary health care as well as vaccinations and advice are only a small sample of the wide range of medical services that these mobile clinics deliver, and they can reach up to 10,000 beneficiaries each year, in areas that are often hard to reach for other medical personnel, or where beneficiaries do not have access to primary healthcare.

Syria Relief also provided support to 4 Primary Healthcare facilities (PHCs) in 2018, Maret Al numan, Maret Al nassan, Killi, and Al jineh. These PHCs function as "polyclinics" and serve around 20,000 patients each month, providing a broad spectrum of medical services including assessment and treatment for patients with chronic diseases such as diabetes, breast cancer and asthma, as well as treating those with acute illnesses such as infections or diarrhoea. Over-the-counter medications and prescription drugs are provided at the centres - items which are otherwise almost impossible for the general population to access as a result of the crisis in Syria. The charity also managed 7 family planning clinics, der hasssan, harbanosh, killi, al jineh, m. alnuman, maret al nassan and kafar thkareem, and also continued its support of the prosthetic limbs centre (NSPPL) in Northwest Syria, which provides limbs to up to 1,000 beneficiaries each year. To build on this capacity, an advanced 7-axis prosthetic limb carver has been shipped to the prosthetic limb centre in Northwest Syria, Idlib Governorate, in partnership with Muslim Aid. This device will enhance the centre's capacity to produce limbs by a factor of 3, meaning more Syrians can be reached in the years to come.

### **5.0 Education:**

Education in Syria is under attack. In 2017, it was estimated by Save the Children that half of all attacks on schools took place in Syria. In 2018, this trend has continued, endangering not just the lives of young children and teaching staff, but the creating a very real risk of a 'lost generation' in Syria from an educational perspective, with many children having received little-to-no formal education for several years. Attacks on schools continue to affect children's access to education. One in three school buildings have been either damaged, completely destroyed or rendered inoperable. An estimated 5.8 million children have been deemed by OCHA to be in need of educational support within Syria, and over 180,000 teaching staff and support personnel are no longer in service due to the conflict. Issues such as the distance to and location of schools, lack of teaching staff, destroyed school infrastructure, poor quality education as a result of double-shifting and lack of teacher training in many areas, and bullying and violence in schools have removed the ability of millions of children to access school each day.

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In order to address this issue and increase access to education for thousands of children in Syria, Syria Relief continued to provide access to education for children, through school refurbishment and rebuilding programmes, and the management of 54 schools in Syria. This is an increase in the number of schools that we supported year-on-year from 38 schools in 2017 to 55 schools in 2018. Currently, our schools are providing education to over 12947 children. Student uniforms, kits, classroom equipment and school meals are provided to every child, free of charge. Teachers receive formal teacher training, as well as training in child protection, psychosocial child support and first-aid. Many of our schools operate double shifts, in order to accommodate an overwhelming demand from local communities. A number of our schools cater for children with learning difficulties, including children with hearing impairments. All our schools provide "Child-Friendly Spaces", where children who have witnessed traumas can receive the psychosocial support they need. This specialist psychological support, provided by qualified child psychologists, allows pupils to return to normal classrooms, once they are able to overcome the psychological trauma that they have suffered. We are confident that these efforts will contribute to ensuring that future generations are able to take on the responsibility of building a new Syria, where all can live in peace. Some of these vital education projects have been delivered in collaboration with Save the Children & EU OCHA, Read Foundation, UNICEF & Rethink Rebuild Society.

We are immensely grateful to our partners for helping us to deliver in this vital area of humanitarian work.

## 6.0 Social & Seasonal Programme

Special projects are launched during the holy and festive seasons, to help struggling communities inside Syria. Gifts and/or food parcels were distributed to alleviate the suffering of people. To that end, funds were spent on a number of such projects, in partnership with other organisations including Umma Welfare Trust, and Al-Khair Foundation during Ramadan Eid Ul Fitr and Udhiya (Qurbani). Thanks to the generosity of our donors and the dedication of our staff on the ground, we distributed aid, in the form of our food parcels, community iftars and gifts to thousands of people living in hard-to-reach areas such as Talbeeseh & Idlib.

## 7.0 Protection:

Figures regularly released by the UN and various humanitarian organisations consistently reveal that over half of all those displaced by this devastating crisis are children and young people. Many have witnessed their parents, neighbours and friends being brutally murdered before their own eyes, and their homes reduced to rubble. Security concerns, scarce economic resources and persistent difficulties in meeting basic needs are placing pressure on households, thus forcing children out of education and into the workplace, creating an environment where child labour becomes almost the norm in Syria. Our Orphan Sponsorship Programme covers all aspects of essential care including food, clothing, healthcare and education. We regularly assess the wellbeing of our sponsored orphans through direct contact with both orphans and their caregivers, as well as speaking to other people of significance in their lives such as schoolteachers. A total of 3,655 vulnerable orphans across Syria (3,258 orphans in the previous year) are receiving sponsorship. This number does not go far enough to address the many thousands more children who live a meagre existence without help or support. We also provided sponsorship to 753 injured beneficiaries, giving their families much-needed support in lieu of their inability to access the jobs market due to the collapse of the Syrian economy. Much more needs to be done, by Syria Relief, its international partners, and the international community at large, to address this growing problem.

## Financial Performance:

During the year ended 31<sup>st</sup> December 2018 the charity raised £22 million (for the 10 months period ended 31<sup>st</sup> December 2017: £19.5 million) the detail of the funds raised is as follows:

	2018	2017
	12 months	10 months
	£'000	£'000
Donations from public		
Including in-kind	4,444	5,337
Grants from other charities	17,609	14,167
<b>Total</b>	<b>22,053</b>	<b>19,504</b>

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During the year, the charity spent £21.8 million (for the 10 months period ended 31<sup>st</sup> December 2017: £20.8 million) generating a net income/loss of £0.27 million (for the 10 months period ended 31<sup>st</sup> December 2017: £1.3 million loss). The carry forward reserves of the charity stood at £4.1 million (2017: £3.9 million) at year end.

## Main categories of spend

The total spend on charitable activities was £20.7 million (for the 10 months period ended 31<sup>st</sup> December 2017: £20.4 million) and cost of fund raising £1.01 million (for the 10 months period ended 31<sup>st</sup> December 2017: £0.45 million) - the charitable spend of £18.7 million during the year included:

- food, shelter, humanitarian aid and clothing £8.2 million;
- donations in kind £0.7 million;
- Medical £4.6 million;
- Education £2.0 million;
- orphan's sponsorship of £2.4 million; and
- Others £1.4 million.

The charity has shown strong financial performance during the 2018 when compared to the prior year and expected to continue in future years.

## 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.

## Risk management:

The Trustee 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 trustee, 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.

We, therefore, have instructed an external expert to conduct an internal audit review of all our policies, practices and procedures. The risk register is reviewed regularly.

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:

1. **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.
2. Senior level representation on many important forums and influential fronts, to ensure positive visibility, including a strong media presence.

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## 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:

1. Developing Standard Operating Procedures for common processes to protect against loss of key staff or volunteers;
2. Improving the quality and the scope of training, to disseminate skills and good practice within the organisation, and to ensure staff safety and wellbeing;
3. Regular review 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;
4. Applying robust due diligence policy in our dealings with donors, and the use of "Acuity" tool to assess suitability of personnel;
5. Adopting clear processes to review and assess our performance management system on the ground;
6. 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 and situation;
7. 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.
  - a) As such we have undertaken a review of policy and procedures to ensure they are 'fit for purpose.
  - b) Enhanced support to field offices in Turkey and Iraq.
  - c) A programme of regular training for all staff.

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

## Reserves policy:

The charity held the following reserves at the year end. The table below shows movements from prior year.

	31 Dec 2018	31 Dec 2017	% change
	£'000	£'000	
General	1,746	1,526	14.4%
Restricted	2,421	2,365	1.8%
<b>Total</b>	<b>4,167</b>	<b>3,891</b>	<b>16.2</b>

Syria Relief has a policy to hold reserves equivalent to three months of support costs across the whole organisation - during the period this amounted to £275,894 thousand.

The excess of £.275m within the reserves is available to cover the following scenarios:

- Project allocations where donor restricted funds are not sufficient to meet project requirements
- Contingency funds to cover unforeseen events
- Emergencies where there are insufficient restricted funds to provide the required cover

As at year end there are sufficient funds to cover unforeseen expenditure and/or shortfalls in income. The Trustee remain confident in their ability to raise the necessary funds, thereby adhering to the maintenance of a balanced budget.

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## Plans for the future:

The Charity 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:

1. We will work to provide the most appropriate solutions for our beneficiaries. This will be realized through the development of appropriate accountability, compliance and quality tools/mechanism to align with industry standards and best practice.
2. To ensure we have the resources and systems in place to play a lead role in defining and shaping the direction of Syria Relief. The quality of programmes delivered align with humanitarian principles, and are delivered in the most efficient and effective way.
3. To ensure professionalism, integrity, transparency & accountability.
4. We aim to reach out to more and more institutional donors during this year however, it would be imperative to build capacity and enhance the quality of programmes.
5. In addition to establishing appropriate SOPs and reviewing organisational policies, the Core Humanitarian Standards (CHS) will also be rolled out by to increase accountability whilst also improving Programme quality overall.

## Objectives and activities

Syria Relief was established in 2011 in response to the Syrian crisis. 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 enduring one, and Syria Relief was set up as a vehicle to raise essential funds to support innocent civilians caught in the conflict.

**Our Vision:** Syria Relief envisions a future in which the people of Syria live in dignity and security, with the means and opportunities to fulfil their potential and achieve their aspirations, wherever they may be in the world.

**Our Mission:** Inspired by a deep sense of duty towards innocent civilians caught in the Syrian conflict, we set ourselves an ambitious mission: To relieve the suffering and support the future of the people of Syria.

**Our Values:** Humanitarian Principles, Accountability & Transparency, Respect, Integrity, Ambition and Creativity.

We directly aid civilians and displaced communities while providing the tools and training to help them become self-sufficient. Syria Relief 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 Syria Relief 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.

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## Our Objectives:

The objectives of the Charity, as outlined in the Trust deed, are as follows:

1. The relief of financial hardship among people in Syria, and throughout the world as the trustee see fit, by providing such persons with goods and services which they could not otherwise afford through lack of means.
2. The relief of sickness and the preservation of health among people in Syria, and throughout the world as the trustee see fit.
3. The advancement of education for the public benefit of people in Syria, and throughout the world as the trustee see fit.

## 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.

## Public benefit

The activities that further public benefit are discussed above in the achievements and performance section.

The trustee 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

Syria Relief strives to adhere to relevant statutory regulations including the Data Protection Act (2018), the Charities Act (2011) and the Telephone Preference Service. We are continually revising our policies and procedures as we grow and to keep up to date with changes in legislation and regulations.

We are 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.

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Fundraising team utilises a number of different approaches, which include 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**

During the year we reviewed our compliance with the Fundraising Regulator's Code of Fundraising Practice. We plan to subject ourselves to an internal audit of compliance.

#### **General Data Protection Regulation (GDPR)**

From September 2017 we have provided training to all staff and online GDPR training is ongoing for new staff and volunteers. We have a Data Protection policy and privacy statements.

#### **Protection of vulnerable people**

Syria Relief abides by the Fundraising Regulator's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code on 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.

#### **Safeguarding**

#### **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. The policy is published on our website and a complaint can also be lodged through the website. 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. We received 8 complaints and 1029 requests to change our method of contact in 2017. These were also disclosed in our 'Annual Complaints' return which we submitted to the regulator accordingly.

#### **Structure, governance and management:**

##### **Nature of governing document**

The charity is controlled by its governing document, a deed of trust dated 8<sup>th</sup> September 2011 and as amended on the 12<sup>th</sup> June 2018. The Trust registered with the Charity Commission as a charity on the 14<sup>th</sup> September 2011.

The responsibility for the strategic management of the Trust rests solely with the trustee, who are selected and co-opted under the terms of the Trust Deed.

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The Trustee:

1. Directs and oversees the organisation, focusing on strategic planning and governance, and setting priorities and objectives.
2. Evaluates the performance and the progress of the work of the organisation.
3. Approves new policies and procedures.
4. Appraises the Executive Management Team and makes appointments to and dismissals from these positions.
5. Approves the annual budget and the ongoing viability of projects implemented or to be implemented.
6. Works with key stakeholders.
7. Ensures that we are complying with the regulatory requirements.

The Trustee can also:

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

#### **Recruitment and appointment of trustee**

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 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 trustee) are provided with a structured induction programme about the charity's areas of work, how it function 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 trustee (if any) are highly encouraged to attend trainings were appropriate.

#### **Governance:**

The CEO is accountable to the Board of Trustee and, along with other senior staff, is responsible for the day-to-day management. The CEO has delegated authority, within terms approved by the Board of trustee, 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 assessment 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 Trustee 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. Trustee 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.

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Staff are invited to give their 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 and also outside 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 in consideration where their interest lies 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.

#### **Remuneration of key management personnel**

The Trustee 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 Syrian ground.

Pay increases are awarded subject to good performance keeping them motivated at all times. One of the senior staff salary exceeded £60,000 per annum during this period.

#### **Related parties**

Syria Relief operates a branch, Suriye Yardim, which is based in Turkey. Syria Relief has the right to control and influence the work of Suriye Yardim therefore its results are consolidated into Syria Relief financial statements.

SRIC Limited, an incorporated charity, is connected by virtue of common Trustees with Syria

Relief. One of the trustees of SRIC Ltd is also a member of British Muslim Heritage Centre.

Two of the trustees of SRIC Ltd are also members of Syrian British Medical Society.

#### **Statement of Trustee's Responsibilities**

The Trustee are responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

# SYRIA RELIEF

The Trustee present  
The Annual Report and Financial Statements of the Charity  
for the year ended 31<sup>st</sup> December 2018

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The Trustee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure 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 annual report was approved by the Trustees of the charity on 8th Oct 2019 signed on its behalf by:

Dr. Ayman S. Jundi  
Trustee & Chairman of the Board

Ayman Jundi

# SYRIA RELIEF

## Independent Auditor's Report to the Trustee

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### Opinion

We have audited the financial statements of Syria Relief ("the Charity") for the year 31 December 2018 which comprise the statement of financial activities, the balance sheet, the cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 Charity's affairs as at 31 December 2018 and of 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 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 Trustee use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustee has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the 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 Annual Report, other than the financial statements and our auditor's report thereon. The Trustee is 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.

# SYRIA RELIEF

## Independent Auditor's Report to the Trustee

### 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 Trustee Annual Report; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustee

As explained more fully in the Trustee's responsibilities statement, the Trustee is 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 Trustee 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 Trustee is responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intend to liquidate the 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 trustee, 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 trustee 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 trustee as a body, for our audit work, for this report, or for the opinions we have formed.

BDO LLP

BDO LLP  
Statutory Auditor  
Manchester, UK  
Date 11 / 10 / 2015

BDO LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.  
BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# SYRIA RELIEF

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2018

		Unrestricted funds	Restricted funds	12 months ended 31 December 2018 Total Funds	10 month ended 31 December 2017 Total Funds
	Note	2018 £	2018 £	£	£
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	4	955,367	3,488,990	4,444,357	5,336,924
Charitable activities	5	-	17,608,912	17,608,912	14,167,597
<b>TOTAL INCOME</b>		<b>955,367</b>	<b>21,097,902</b>	<b>22,053,269</b>	<b>19,504,521</b>
<b>EXPENDITURE</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	43,960	970,788	1,014,748	451,771
Expenditure on charitable activities	7	691,276	20,071,351	20,762,627	20,350,119
<b>TOTAL EXPENDITURE</b>		<b>735,236</b>	<b>21,042,139</b>	<b>21,777,375</b>	<b>20,801,890</b>
<b>NET INCOME / (EXPENDITURES)</b>		<b>220,131</b>	<b>55,763</b>	<b>275,894</b>	<b>(1,297,369)</b>
<b>Transfers between funds</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>220,131</b>	<b>55,763</b>	<b>275,894</b>	<b>(1,297,369)</b>
FUND BALANCES 2017	16	1,526,724	2,365,232	3,891,956	5,189,325
<b>FUND BALANCES 2018</b>	<b>16</b>	<b>1,746,855</b>	<b>2,420,995</b>	<b>4,167,850</b>	<b>3,891,956</b>

# SYRIA RELIEF

## BALANCE SHEET For the year ended 31 December 2018

	Note	31 December 2018 £	31 December 2017 £
<b>Fixed assets</b>			
Tangible fixed assets	13	34,894	58,955
<b>Current assets</b>			
Debtors	14	2,338,784	1,569,254
Cash at bank and in hand		3,369,490	3,271,191
		<b>5,708,274</b>	<b>4,840,445</b>
<b>Creditors: amounts falling due within one year</b>	15	(1,575,318)	(1,007,444)
Net current assets		<b>4,132,956</b>	<b>3,833,001</b>
<b>Total assets less current liabilities</b>		<b>4,167,850</b>	<b>3,891,956</b>
<b>Net assets</b>		<b>4,167,850</b>	<b>3,891,956</b>
<b>Funds of the charity</b>			
Restricted funds	16	2,420,995	2,365,232
Unrestricted funds	16	1,746,855	1,526,724
	17	<b>4,167,850</b>	<b>3,891,956</b>

These financial statements were approved by the Trustee and authorised for issue and are signed on behalf of the board by:

Dr Ayman S Jundi, MD MSc DiplIMC FRCEM  
Chairman of the Board of Trustees 8/10/2019



# SYRIA RELIEF

## CASH FLOW STATEMENT For the year ended 31 December 2018

	12 months ended 31 December 2018 Total Funds £	10 month ended 31 December 2017 Total Funds £
<b>Cash flows from operating activities</b>		
Net income / (expenditures)	275,894	(1,297,369)
<b>Adjustments for:</b>		
Depreciation of tangible fixed assets	42,916	32,580
<b>Changes in</b>		
Trade and other debtors	(769,530)	666,243
Trade and other creditors	567,875	937,108
Cash generated from operations	<b>117,155</b>	<b>338,562</b>
Net cash from operating activities	<b>117,155</b>	<b>338,562</b>
Purchase of tangible assets	(18,856)	(38,039)
Net cash used in investing activities	<b>(18,856)</b>	<b>(38,039)</b>
Net increase in cash and cash equivalents	98,299	300,523
Cash and cash equivalents at beginning of year	3,271,191	2,970,668
<b>Cash and cash equivalents at end of year</b>	<b>3,369,490</b>	<b>3,271,191</b>

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

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### 1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Advocates House, 4 Market Street, Denton, Manchester M34 2XW.

### 2. Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

### 3. Accounting Policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements include the results of the charity's branch, Suriye Yardim, which is based in Turkey and Syria Relief Iraq.

The charity meets the definition of a public benefit entity as defined by FRS 102.

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

#### Going concern

Trustee consider that the charity has sufficient resources and there are no material uncertainties about the charity's ability to continue. Accordingly, Trustee continue to adopt the going concern basis in preparing the financial statements.

#### Critical accounting judgements and key sources of estimation uncertainty

The Trustee 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.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustee, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

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### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustee to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the Trustee for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. The cost of raising and administering such funds are charged against the specific fund.

### **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations in kind for distribution are included in the accounts as incoming resources and resources expended when they are received at their approximate market value at the date of receipt. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

### **Resources expended**

All expenditure is accounted for on an accruals basis and is recognised where there is a legal or constructive obligation to pay. Expenditure has been classified under headings that aggregate all costs related to that category.

Costs of generating funds are costs incurred in attracting voluntary income and those as stated below under the headings Costs of generating voluntary income and charitable activities.

### **Costs of generating voluntary income and charitable activities.**

The costs incurred in seeking voluntary contributions.

### **Charitable activities**

Expenditure on charitable activities 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. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity. Support costs and costs relating to the governance of the charity are apportioned to charitable activities they contribute to on a reasonable, justifiable and consistent basis.

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

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### Foreign currency

Transactions in foreign currency are transferred at rates prevailing at the date of the transaction. Monetary balances denominated in foreign currencies are translated at the rate prevailing at the year end. All exchange differences are recognised through the statement of financial activities.

Foreign exchange gains and losses incurred in respect of overseas projects are included in the charitable activities expenditure.

### Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	25% straight line
Equipment	25% straight line

### 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.

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

### 4. Donations and legacies

	Unrestricted funds	Restricted funds	12 Months ended 31 December 2018 Total funds £
	2018	2018	
	£	£	
<b>Donations</b>			
Donations	955,367	2,749,173	3,704,540
Donations in kind	–	739,817	739,817
	<u>955,367</u>	<u>3,488,990</u>	<u>4,444,357</u>

	Unrestricted funds	Restricted funds	10 Months ended 31 December 2017 Total funds £
	2017	2017	
	£	£	
<b>Donations</b>			
Donations	882,609	1,240,520	2,123,129
Donations in kind	–	3,213,795	3,213,795
	<u>882,609</u>	<u>4,454,315</u>	<u>5,336,924</u>

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

### 5. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	12 Months ended 31 December 2018
	2018	2018	Total funds
	£	£	£
Grants from organisations	–	17,608,912	17,608,912

	Unrestricted funds	Restricted funds	10 Months ended 31 December 2017
	2017	2017	Total funds
	£	£	£
Grants from organisations	–	14,167,597	14,167,597

### 6. Costs of raising donations and legacies

	Unrestricted funds	Restricted funds	12 Months ended 31 December 2018
	2018	2018	Total funds
	£	£	£
Advertising, events and publications	12,507	276,190	288,697
Support cost	31,453	694,598	726,051
	<b>43,960</b>	<b>970,788</b>	<b>1,014,748</b>

	Unrestricted funds	Restricted funds	10 Months ended 31 December 2017
	2017	2017	Total funds
	£	£	£
Advertising, events and publications	8,578	162,975	171,553
Support cost	14,011	266,207	280,218
	<b>22,589</b>	<b>429,182</b>	<b>451,771</b>

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

### 7. Expenditure on charitable activities by fund type and activity type

	Unrestricted funds	Restricted funds	12 Months ended 31 December 2018 Total funds
	2018	2018	2018
	£	£	£
<b>Activities undertaken directly</b>			
Medical projects	–	4,686,653	4,686,653
Food programme	–	4,298,845	4,298,845
Orphans	–	2,463,168	2,463,168
Education	–	2,062,015	2,062,015
Non-food items	–	1,889,480	1,889,480
Water, sanitation & hygiene	–	2,042,746	2,042,746
Child protection	–	731,042	731,042
General	590,959	–	590,959
<b>Support costs</b>			
Support costs	100,317	1,897,402	1,997,719
	<b>691,276</b>	<b>20,071,351</b>	<b>20,762,627</b>
	Unrestricted funds	Restricted funds	10 Months ended 31 December 2017 Total funds
	2017	2017	2017
	£	£	£
Medical	–	3,329,839	3,329,839
Food, shelter, humanitarian aid and clothing	–	5,927,178	5,927,178
Social and cultural	–	1,274,759	1,274,759
Education programme	–	1,830,569	1,830,569
Orphan's sponsorship	–	2,213,597	2,213,597
Donations in kind	–	3,213,795	3,213,795
Donations	60,000	127,285	187,285
<b>Support costs</b>			
Support costs	118,657	2,254,440	2,373,097
	<b>178,657</b>	<b>20,171,462</b>	<b>20,350,119</b>

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

### 8. Analysis of support costs

	Basis of allocation	Expenditure on charitable activities 2018 £	Expenditure on raising funds 2018 £	12 Months ended 31 December 2018 Total funds £	10 Months ended 31 December 2017 Total funds £
Staff costs	Staff time	299,707	299,707	599,414	1,958,782
Overseas contractors	Staff time	-	-	-	44,417
Rent	Usage	23,545	23,545	47,090	94,706
Light and heat	Usage	1,172	1,172	2,344	10,395
Repairs and maintenance	Usage	-	-	-	10,358
Insurance and freight	Usage	5,398	5,398	10,796	24,193
Motor and travelling costs	Usage	26,393	26,393	52,786	103,569
Governance - audit	Usage	12,000	12,000	24,000	21,600
Governance - accountancy	Usage	28,620	28,620	57,240	7,150
Legal and professional fees	Usage	94,373	94,373	188,746	58,504
Communication and IT	Usage	16,362	16,362	32,724	59,102
Printing, postage & stationary	Usage	2,114	20,972	23,086	23,529
Depreciation	Usage	7,331	7,331	14,662	32,580
General expenses	Usage	166,474	166,474	332,948	42,531
Bank charges and exchange (gain)/losses	Usage	(808)	(808)	(1,616)	161,899
Miscellaneous	Usage	1,257,410	-	1,257,410	-
Others	Usage	43,364	313,203	356,567	-
		<b>1,983,455</b>	<b>1,014,742</b>	<b>2,998,197</b>	<b>2,653,315</b>

### 9. Net income

	12 Months ended 31 December 2018 £	10 Months ended 31 December 2017 £
<b>Net income is stated after charging</b>		
Depreciation of tangible fixed assets	<b>42,916</b>	<b>32,580</b>

### 10. Auditors remuneration

	12 Months ended 31 December 2018 £	10 Months ended 31 December 2017 £
Fees payable for the audit of the financial statements	<b>24,000</b>	<b>21,600</b>

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2018

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	12 months ended 2018	10 months Ended 2017
	£	£
Wages and salaries UK	546,059	393,181
Social security costs UK	53,354	35,666
Wages and Salaries Oversees	5,610,273	5,940,813
	<b>6,209,686</b>	<b>6,369,660</b>

Overseas wages and salaries for the period ending 2018 and 2017 includes gross payments to employed personnel undertaking charitable activities in Syria.

The average monthly numbers of employees during the period was as follows:

	12 months ended 2018	10 months ended 2017
Management and administration of charity	20	29
Management and administration of charity - overseas	15	85
Operational staff - Turkey	86	65
Operational staff - Syria	105	41
	<b>226</b>	<b>220</b>

One employee received employee benefits of more than £60,000 during the period (2017: none). The key management personnel of the charity comprise the Chief Executive Officer, the Chief Financial Officer, Country Director in Turkey, Head of London office and the fundraising manager. The total employee benefits of the key management personnel of the charity were £225,960 (2017: £190,251).

### 12. Remuneration and expenses

Trustee received no remuneration (2017: none). The charity reimbursed travelling and connected expenses amounting to £4,368 to one trustee (2017: £4,855 to one).

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 31 December 2018

### 13. Tangible fixed assets

	Fixtures, fittings and equipment	Total
<b>Cost</b>		
At 1 January 2018	165,293	165,293
Additions	18,856	18,856
<b>At 31 December 2018</b>	<b>184,149</b>	<b>184,149</b>
<b>Depreciation</b>		
At 1 January 2018	106,338	106,338
Charge for the year	42,916	42,916
<b>At 31 December 2018</b>	<b>149,254</b>	<b>149,254</b>
<b>Net book value</b>		
<b>At 31 December 2018</b>	<b>34,895</b>	<b>34,895</b>
<b>At 31 December 2017</b>	<b>58,955</b>	<b>58,955</b>

### 14. Debtors

	2018	2017
	£	£
Prepayments and accrued income	2,235,692	1,458,571
Amount receivable from Trustee (SRIC Limited)	94,900	-
Other debtors	8,192	110,683
	<b>2,338,784</b>	<b>1,569,254</b>

Prepayments and accrued income include accrued unconditional grants of £2,217,013 (2017: £1,411,547) from charitable organisations relating to various humanitarian projects.

### 15. Creditors: amounts falling due within one year

	2018	2017
	£	£
Accruals	1,507,221	959,104
Other Creditors	68,097	48,340
	<b>1,575,318</b>	<b>1,007,444</b>

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 31 December 2018

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2018	Income	Expenditure	Transfers	At 31 December 2018
Unrestricted funds	1,526,724	955,367	(735,236)	-	1,746,855

#### Restricted funds

	At 1 January 2018	Income	Expenditure	Transfers	At 31 December 2018
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)	45,622	219,973
Social and cultural	796,434	2,158,311	(2,182,895)		771,850
Education programme	159,561	1,926,836	(2,323,959)	237,562	-
Orphan's sponsorship	-	2,062,970	(2,743,617)	680,647	-
Other Projects	220,889	3,803,650	(1,248,153)	(1,347,214)	1,429,172
<b>Restricted funds</b>	<b>2,365,231</b>	<b>21,097,901</b>	<b>(21,042,137)</b>	<b>-</b>	<b>2,420,995</b>
<b>Total</b>	<b>3,891,955</b>	<b>22,053,268</b>	<b>(21,777,373)</b>	<b>-</b>	<b>4,167,850</b>

#### Medical

Medical funds were specifically set aside to assist thousands of civilians by providing Primary Health Care, medical and hygiene kits, specialist clinic services, support and assistance at our psychological trauma centre and other medical care services. The funds were also applied to support prosthetic limbs programme.

#### Food, Shelter, Humanitarian Aid and Clothing

We set aside funds to provide psychological support, shelter and clothing for hundreds of thousands of internally displaced people including children in Syria. Our Nutrition Centre which was established in 2015 looks after the needs of pregnant mothers with children and provides them with complimentary nutritional foods to support optimal growth and development.

#### Social and Cultural

We had funds set aside to run a number of social cultural programmes to support families throughout the year including special projects during the holy and festive seasons for all the Syrian communities in Syria.

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 31 December 2018

### 16. Analysis of charitable funds (continued)

#### Education Programme

Funds were specifically made available to help children by improving access to education through school rehabilitation and rebuilding programmes. The funds also helped towards distributing educational materials.

#### Orphans' Sponsorship

Thousands of orphaned children benefitted from the funds that were set aside to provide support that would make a huge difference to their lives. Syria Reliefs Orphan Sponsorship package covers all aspects of essential care and support including food, clothing, education and healthcare.

#### Other Projects

These projects include Zakat, Fitrana, Ramadan Food Basket, Iftar and Sadaqa. Funds were set aside specifically to implement these projects during the period 2018 and 2017.

### 17. Analysis of net assets between funds

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>
Tangible fixed assets	34,895	-	34,895
Current Assets	1,804,057	3,904,216	5,708,273
Creditors	(92,097)	(1,483,221)	(1,575,318)
	<b>1,746,855</b>	<b>2,420,995</b>	<b>4,167,850</b>
	<b>Unrestricted funds 2017 £</b>	<b>Restricted funds 2017 £</b>	<b>Total funds 2017 £</b>
Tangible fixed assets	58,955	-	58,955
Current Assets	1,565,100	3,275,345	4,840,445
Creditors	(97,331)	(910,113)	(1,007,444)
	<b>1,526,724</b>	<b>2,365,232</b>	<b>3,891,956</b>

### 18. Related parties

SRIC Limited, an incorporated charity, is connected by virtue of commons with Syria Relief. During the period Syria Relief made donations of £nil (2017: £60,000) to SRIC Limited.

# SYRIA RELIEF

## NOTES TO THE FINANCIAL STATEMENTS For the period ended 31 December 2018

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### 19. Financial instruments

	2018 £	2017 £
Financial assets measured at amortised cost	<u>5,689,596</u>	<u>4,840,445</u>
Financial liabilities measured at amortised cost	<u>1,575,318</u>	<u>1,007,444</u>

Financial assets consist of cash, accrued income and other debtors. Financial liabilities consist of other creditors and accruals.

