

Charity number: 1143797

Syria Relief

Trustees' report and financial statements

for the year ended 28 February 2015

Syria Relief

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Legal and administrative information

Charity number 1143797

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Trustees	Basil Hatahet	Chairman
	Mounir Hakimi	Vice Chairman
	Ayman Jundi	Secretary
	Tamim Estwani	Treasurer
	Mohammad Anas Nashawi	
	Louai Al-Abed	
	Molham Entabi	
Ghanem Tayara		
Abeer Zabadne	(Appointed on 25/04/2015)	

Chief Executive Officer Ajmal S Ramzan

Country Director Turkey Yarub Al Shiraida

Finance manager Mahboob Ur Rasul Qamar AFA

Auditors Riley Moss Audit LLP
Chartered Accountants
First Floor
184 Cheetham Hill Road
Manchester
M8 8LQ

Syria Relief

Report of the trustees for the year ended 28 February 2015

The trustees present their annual report together with the financial statements for the year ended 28 February 2015. The trustees adopted the provisions of the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the above named charity with paragraph headings highlighting each disclosure required. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Trust, which is a recognised charity (Charity no 1143797), is operated under the rules of its Trust Deed dated 22nd August 2011. The management of the Trust is the sole responsibility of the trustees who are elected and co-opted under the terms of the Trust Deed. No additional Trustee was appointed and there was no resignation during this financial period. Trustees are not remunerated for their trusteeship. Details of the trustees' expenses and any related party transactions are disclosed in note 7 to the accounts.

The Board comprises members from diverse backgrounds. Trustees are identified and selected on the basis of their skills, experience and networks, in accordance with the needs of the Charity. The power of appointing new Trustees is vested in the Board, and there are informal procedures in place for the induction and training of new Trustees. Trustees are encouraged to attend relevant briefings and courses. The Board of Trustees deals with issues of corporate strategy, key strategic objectives and targets, major decisions including the use of financial and other resources (including the agreement of budgets for projects and operations), the ongoing viability of projects, and certain personnel issues such as senior staff appointments.

A steep growth was experienced during this accounting period, with broadening of the diversity of our activities, including education, orphans support and healthcare programmes. Continued internal displacement of people has resulted from the intensification of conflict in various regions, such as Al Ghouta, Deir ez-Zor and Homs, as well as severe weather during December 2014. As a result, our work was expanded in the areas of emergency aid, food security programme, and non-food item programme. This programme expansion was underpinned by expansion of staff pool in Turkey Operational office as well as inside Syria.

A senior member of the Team in the Turkey Office was designated as an Acting Head of Mission, to ensure good management of the Turkey and Syria Offices, attend international NGOs and donor meetings, and forge new links and relationships and co-ordinate with other Syrian NGOs. As our capacity on the ground grew and more projects were taken with funds from multiple donors, managing the reporting side of these became increasingly time consuming and important for donor relations. As such, a new position of Programme Liaison Officer was added to the Turkey Office.

Along with the growth of a skilled staff team locally, in Turkey and in Syria, culminating in the appointment of Mr Ajmal Ramzan as a Chief Executive Officer (CEO) in August 2014, a capacity building and training programme has been underway to help develop the skill level of existing staff to manage the increased level of work efficiently and diligently. In addition in the Turkey Office, a Country Director, Yarub Al Shiraida, was appointed in February 2015 to ensure good management of the Turkey and Syria Offices. The new Country Director was expected to meet and co-ordinate with international NGOs and donor meetings, and to establish links and relationships with other Syrian NGOs. Mr Shiraida is a Canadian National with numerous years of experience in the humanitarian sector including working with the United Nations in conflict zones.

The CEO has delegated authority, within terms approved by the Board of Trustees, for operational matters including finance, employment and other performance related activities. New members of staff have also been appointed to cover specific posts, including a Compliance Consultant in the UK office, and a Programmes Manager in Turkey (Mr Virgil Haden-Pawłowski). Consequently, much of the day-to-day running of the Trust activities have been carried out by a team of dedicated staff who are supervised and directed by their line managers led by the CEO, in line of the strategies set by the Board.

Staff are invited to give their feedback and advice on policies and developing relationships with other organisations. In addition, and upon instructions of the Board, members of staff would represent the Trust in other official meetings and events. Within their individual job scope staff have the responsibility to implement corporate strategy, and the authority to make decisions, respond to consultations, allocate resources and commit expenditure.

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 in Turkey, 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.

Syria Relief

Report of the trustees for the year ended 28 February 2015

Objectives and activities

Our invaluable volunteer network on the ground across Syria places Syria Relief as one of few charities in a prime position to facilitate the fastest and most direct distribution of aid to the hardest to reach places. We maintain close links with other reputable international charitable organisations including those working within the region in order to ensure maximum coordination and to avoid duplication.

The objectives of the Charity as indicated in our Trust deed are as follows:

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

When making decisions to support certain projects, the Board and the CEO will 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 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 give 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.

Achievements and performance

Syria is now the world's most complex humanitarian crisis and the largest internal displacement crisis, with millions internally-displaced persons (IDPs) and a minimum of 4 million people have already migrated towards neighbouring countries. UN estimates that nearly 12 million Syrians are in need of assistance and that this number will unfortunately continue to rise in 2015 due to the escalation in violence. This crisis and the continued unrest have unfortunately forced millions of Syrian into extreme poverty with few or no places to turn for help to feed their families, obtain medicine and find support during immensely difficult times.

Financial review

A . Income

The principal source of funding during this period is funds given for specific projects by our national and international partners, followed by individual donations. Further funds were generated from fundraising events, and donations through our PayPal account. The headlines demonstrate where the money came from:

1. Individual donation - (£970,778 - 8.86 % of the total income)
2. Partnerships with other organisations - (£4,753,654 - 43.38 % of the total income)
3. Fundraising events - (£249,781 - 2.28 % of the total income)
4. Digital donations (£382,562 - 3.49 % of the total income)
5. Gifts in Kind - (£4,600,983 - 41.99 % of the total income)

B . Expenditure:

Syria Relief spent nearly £10.94 million pounds to help needy families and individuals inside and outside Syria. The headlines below demonstrate where the money was spent on:

1. Charitable Activities - £10,544,764
2. Fundraising - £323,425
3. Governance - £67,736

The charitable activities spent can be summarised as follows:

1. Medical & Supplies - £2,384,413
2. Food, shelter and humanitarian aid and clothing - £1,692,458
3. Education - £873,077
4. Orphans programme - £139,552
5. Donations in kind - £4,600,983
6. Social and cultural - £498,718
7. Support costs - £355,563

Corporation and Partnerships

Syria Relief is proud with the continuation of excellent working relationship with some well-known reputable national and international charitable organisations. In addition, further relationship were also forged during this period. Some of our partners included the following:

1. Save the Children International

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Report of the trustees for the year ended 28 February 2015

2. Ummah Welfare Trust
3. The Said Foundation
4. Cooperative for Assistance And Relief Everywhere, INC. (CARE)
5. International Organisation for Migration (IOM)
6. Agency for Technical Cooperation and Development (ACTED)

These partnerships have enabled us to take our work much further afield, ensure maximum efficiency and avoid duplications.

Areas of work

Syria Relief works primarily inside Syria, where we have aid programmes throughout the Country. We also operate in Turkey (where we have offices), Jordan and Lebanon.

Sectors of work

Syria Relief work structured into six sectors of work:

1. Food Security, Livelihood & Non-Food items
2. WASH (Water, Sanitation and Hygiene)
3. Health and Medical Care
4. Education
5. Social & Seasonal Programme
6. Orphans

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.

Projects and campaigns

Food Security, Livelihood & Non-Food Items:

Syria Relief works primarily inside Syria, where we have aid programmes throughout the Country. We also operate in Turkey and Lebanon. Hundreds of thousands of families fled their areas with nothing but the clothes on their backs. Our teams diligently work inside many areas in Syria and in neighbouring countries to aid thousands of families, providing those in need with hygiene kits, blankets, mattresses, sweatshirts, socks, stoves, fuel and other non-food items.

In readiness for the expected harsh winter, Syria Relief launched an intensive programme to support those less fortunate through months of sub-zero temperatures. And when the cold winter began to bite, we were ready to provide help by strengthening shelters and distributing warm clothes, stoves and fuel to needy families.

In addition Syria Relief provided food packages to displaced communities across Syria and in neighbouring countries. Each package would contain supplies of staple food, enough to feed an average family for a period of one month. In addition to distributing flour to families and bakeries, we contributed to food security in the communities by supporting and refurbishment of bakeries, and helping refurbish many that were destroyed as a result of the continuation of this conflict.

Baby Milk projects were also made aiming to reduce the negative effects of malnutrition, as physical trauma, and psychological stress adversely affects the mother's ability to breastfeed. Distribution were mostly made inside Syria (Aleppo, Deir EzZour and Hama) and in refugee camps in neighbouring countries (e.g. in Ersal, Lebanon).

This was done in collaboration with several organisations. Over 276,000 benefited from these projects

WASH (Water, Sanitation and Hygiene):

Lack of clean water and sanitation facilities are a major cause of waterborne diseases in many areas round Syria. This was particularly relevant for those living in temporary shelters.

Syria Relief in conjunction with other local and International NGOs worked hard in many areas to ensure that safe water systems are in place. The work included waste management, drilling wells, and providing water storage tanks, generators, pumps and chlorination plants. The implementation of these projects meant that people received clean water and improved sanitation facilities during this year.

Health and Medical Care:

The systematic destruction of the local health care infrastructure has unfortunately made it extremely difficult for the local population to seek healthcare and thus placed an impossible burden on the remaining facilities to cater for the excessive number of patients. Syria Relief managed to assist thousands by providing Primary Health Centre (PHC), medical and hygiene kits, specialist clinics, psychological trauma centre and more.

Syria Relief set up several projects address issues like access to long-term medications, and treatment of chronic conditions, such as cancer, heart disease, diabetics and kidney dialysis. This was done in collaboration with reputable International charities.

Services include basic healthcare, maternal and child health services and specialised health interventions through referrals and improving child health and nutrition. Approximately 396,000 people have benefited from such services.

Syria Relief

Report of the trustees for the year ended 28 February 2015

Syria Relief also runs a number of mental health clinics and a prosthetic limb project in Turkey and Jordan with the displaced communities to help them overcome the trauma of the conflict they have witnessed. We also opened child mental clinic inside Syria to help children overcoming the psychological issues through play and sports as well as other activities.

The demand for prosthetic limbs has been on the increase since the indiscriminate barrel bombing in Syria. Our two fixed Prosthetic Limb clinics continue to offer lower limb prostheses, and are now offering the more complex upper limb prostheses. These prosthetic limbs, which are provided free of charge to recipients, cost about £270 for a below knee prosthesis, £440 for an above knee prosthesis, and £350 for an upper limb prosthesis. Providing a prosthetic limb to an amputee would not only give them back freedom of movement, independence, and self-worth, but also the ability to work, thus helping a whole family to become self-sufficient.

In response to the demand for these prosthetic limbs, we have launched a mobile prosthetic limb clinic. This mobile clinic provides services throughout the northern and central parts of Syria. To help those patients who are unable to travel to our clinic in southern Turkey is providing these services.

Bab Al Hawa Hospital:

Syria Relief, along with other partners runs for the second consecutive year, a large hospital near the border with Turkey, which includes emergency trauma units, and a new specialist hospital consisting of two operating theatres, providing high-quality specialist care in vascular surgery, neurosurgery, plastic and reconstructive surgery and orthopaedics. In addition, the Hospital Blood Bank and Transfusion Unit provides services to other Hospitals in the area.

In addition, Bab Al Hawa Hospital houses a medical training centre, funded by the charities running the Hospital. A wide variety of courses are run by teaching faculties from the UK, the US, Canada and Continental Europe, providing essential and advanced training to doctors and healthcare workers.

Education:

A significant proportion of the educational infrastructure in Syria has sadly collapsed due to the ongoing unrest. Furthermore, access to education for displaced communities is particularly difficult and generally very limited. Syria Relief is working tirelessly, with specific aims to:

1. Re-open closed schools or restore and refurbish old school buildings.
2. Provide school meals and equipment to facilitate education, as well as granting rewards and prizes to boost pupils' morale.
3. Provide "field education centres" for displaced communities.

We continue to improve access to education for children through school rehabilitation and rebuilding programmes. The Education Programme also includes distributing educational materials and teacher training. In addition, teachers received training in child protection, psychological child support and first aid.

During this year we have extended our sponsorship to over 39 schools and children centres inside Syria, providing education for over 10,525 children. Student uniforms, classroom equipment and schools meals were also provided. In addition to paying staff salaries.

Many of our schools operate double shifts to accommodate the overwhelming demand. A number of our schools cater for children with learning difficulties including children with hearing impairments. We taught around 700 school children with special needs. We also had four Child Friendly Spaces (CFS) which provided children with psychosocial support twice per week. Gifts and toys were also given to children to help them cope with their daily life.

We are confident that these efforts, despite their limited capacity in relation to the scale of displacement and infrastructure destruction, will undoubtedly make a large contribution towards ensuring that children are able to take on the responsibility in the future to building a new Syria where all can live in peace and harmony.

This was done in collaboration with several renowned organisations like Save the Children International. We are grateful to these collaborations in this vital area of humanitarian work.

Social & Cultural Programme:

Syria Relief runs a number of social programmes to support orphans and families as well as providing special food packages throughout the year, including special projects during the holy and festive seasons for all the Syrian communities inside Syria.

Gifts and/or food parcels during all festive seasons were distributed to alleviate the suffering of the Syrian people. To that end, funds were spent on a number of such projects, in partnership with other organisations including Ummah Welfare Trust during Ramadan (July 2014), Eid-ul-Fitr (fitrana) (August 2014), and Udhiya (Qurbani) Project (October 2014) as well as gift parcels that were extended during Christmas 2014.

Orphans:

With the increase in civilian deaths as a result of the escalation of the conflict, Syria Relief created Orphan Fund to provide the vital support that would make a profound difference to the lives of thousands of orphaned children.

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Report of the trustees for the year ended 28 February 2015

The crisis has made orphans out of tens of thousands of children, with no family support and in desperate need of help. Countless children fled their homes without parents to accompany them and children as young as nine years of age are having to take full responsibility for their younger siblings. Others are being looked after by an elderly grandparents, with little means to provide for their grandchildren, or by well-meaning neighbours whose own households are already under great strain.

The aim is to provide as many children as we can with physical and cognitive disabilities, with the basic needs of food, shelter, health care, and education, in a safe and secure environment, which will be essential for their physical, mental and social development. Over 2000 vulnerable orphans across Syria benefited from such service. We regularly assess the well-being of our sponsored orphans in a number of ways, through direct contact with themselves and their careers, as well as analysing reports from their school teachers.

Strategic liaison and communications:

Trustees and Senior Staff continued to promote the aims and objectives of Syria Relief through liaising with international NGOs such as UN OCHA, IOM and others, and governmental bodies such as DFID.

In addition, Syria Relief undertook a number of activities, aimed at raising its profile as an active, reliable and trustworthy charity. These included:

- a) Raising the profile of Syria Relief amongst a diverse range of communities, through regular appearances on local and national TV stations, press releases and mailing campaigns especially throughout the month of Ramadan (July 2014).
- b) A number of talks and presentations by Trustees, at various Universities and Academic Institutions, House of Parliament and with the police, highlighting the plight of the Syrian people and the role that Syria Relief plays in relief efforts.
- c) A pioneering venture in collaboration with Greater Manchester Police, to provide youths and interested volunteers with a means to help and participate in relief efforts in Syria, through doing voluntary work at our warehouse in New Smithfield Market, which was granted to Syria Relief, free of charge, by GMP. It was hoped that this facility would provide youths with a safe and legal alternative, dissuading them from any thought of travel to Syria. The warehouse has become a vibrant hub of activity, and the centre of our "Gifts in Kind" programme, where stuff donated by the public would be sorted and separated, then loaded into containers, prior to shipping to Syria via Turkey.

Plans for future periods:

The Trust intends to continue the projects detailed 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 others projects, within the funds and staff capacity available, and based on comprehensive and up-to-date need assessments.

We acknowledge that the continuing unrest and the deteriorating security situation are major problems hampering all aid work, and the Trust is constantly looking at ways to deal with these difficulties. Furthermore, Trustees will continue to closely monitor the progress of the various projects and to analyse the challenges facing them. A number of issues have already been identified, including:

1. High impact programme development and effective emergency response.
2. Increase donations and secure autonomy in financial resources.
3. Working on nurturing friendships and establishing new networks. This will ensure that the smooth and uninterrupted operation of our major projects (e.g. Bab Al Hawa Hospital) are maintained.
4. The need to further promote of our work efficiently and professionally, through improvement of our online presence and better utilisation of social media networking.
5. More capacity building measures and a long recruitment strategy are needed. This will include the possible venture of expanding our work to have a new base in Jordan.
6. With the conflict escalating out of control, we recognise that our efforts to help the Syrian people are woefully inadequate in the face of the scale of the demand. We also recognise that addressing the need on the ground goes far beyond the abilities of any individual charity, NGO or governmental organisation. Nevertheless, we will continue to strive to do our bit for the people of Syria in the coming years. We will continue to do all we can to foster stronger co-operation between all INGOs and government-sponsored aid agencies for a robust, comprehensive and co-ordinated response to this ongoing and escalating human catastrophe.
7. Skills training and livelihood programmes: Lack of regular income and employment for households resulted in many families relying on debt to meet their basic needs or becoming permanently dependent on support from aid agencies for food and shelter. Hence, these projects (where possible) will ensure that individuals can have access to basic necessities and the skills needed to generate an income. These programmes aim at empowering individuals to take control of their lives, and develop the skills and resources to become financially independent and self-sufficient.
8. Sadly at least 3 million Syrian children lack access to full time education as a result of the conflict. Therefore, and in recognition of the importance of education, we intend to expand our education programmes, to help provide education to as many children as possible.
9. Mobile dental clinic: Sadly, many areas in Syria have no access to dental care provision. People suffering from tooth ache, often with no opportunity for relief, without making a long, dangerous and costly journey to one of the larger towns many miles away. We aim to provide a Mobile Dental Clinic, taking dental care, education, and training into remote and needy areas. This will extend our outreach.

**Report of the trustees
for the year ended 28 February 2015**

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover unforeseen expenditure and/or shortfalls in income. This is calculated as two months' employment and living expenses. The Trustees remain confident in their ability to raise the necessary funds, thereby adhering to the maintenance of a balanced budget.

Investment policy and objectives

The Trustees have a general power of investment and so enjoy freedom to invest where they see fit. The trust sometimes needs to react very quickly to particular emergencies and may consider investing surplus liquid funds in the future on long or short-term deposits if needed. However, no funds were invested during this period.

Risk management

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. Major risks, for this purpose, are those that may have a significant effect on:

1. Operational performance, including risks to our personnel, volunteers and the continuation of projects delivery;
 2. Financial stability, including stability and security of income;
 3. Meeting the expectations of our donors, beneficiaries, supporters and other organisations that we are in partnership with.
- The Trustees actively review these risks on a regular basis and satisfy themselves that adequate systems are in place to manage the risks identified.

Vote of thanks and gratitude

The Trustees would once again sincerely like to record their best gratitude and thanks to:

1. Their staff in the UK, Turkey and most importantly in Syria and all the volunteers for their dedication and commitment in working hard round the clock in promoting our aims and objectives and for being compassionate;
2. Those that worked tirelessly for raising funds or by just giving time or advice;
3. All those that have sent their donation in kind such like clothes, medical supplies, food and toys.
4. The British Syrian and other Communities for their marvellous and unconditional assistance round the UK and Europe for being good fundraisers and ambassadors for promoting "Syria Relief" both nationally and internationally;
5. Schools, Colleges, Places of worship, individuals and private businesses for their continued donations and support;
6. All charities and NGOs that have either collaborated with us or assisted us implementing our projects;
7. The staff at the RBS Bank including Chorlton and Withington branches in Manchester for their professional and helpful attitudes;
8. The public at large.

We truly value all types of assistance and support including moral, financial, and advice rendered to us and for the tremendous efforts in furthering Syria Relief's development in meeting its aspirations.

Finally, we have a great cause but we also want a great organisation thus, our promise that you will see what we have driven hard to lift our performance in many ways. Our targets are ambitious but deliverable. Simply, this is our commitment to continue delivering what we promised to undertake.

Statement as to disclosure of information to auditors

In accordance with the law, as trustees, we certify that:

- so far as the Trustees are aware, there is no relevant audit information of which the auditors are unaware; and
- The Trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare the report of trustees and the financial statements for each financial year in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make sound judgements and estimates that are reasonable and prudent;
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and

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**Report of the trustees
for the year ended 28 February 2015**

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditors

Riley Moss Audit LLP were previously appointed as auditors to the charity and a resolution allowing their services until further notice was made.

By order of the trustees, this report was approved and signed on their behalf.



**Mr. Tamim Estwani
Treasurer/Trustee**

Date: **16 DEC 2015**

Syria Relief

Independent auditor's report to the trustees of Syria Relief

We have audited the financial statements of Syria Relief for the year ended 28 February 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of financial statements which give true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 16 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications of our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2015 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.

Matters on which we are required to report by exception

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

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statement; or
- sufficient 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.

Riley Moss Audit LLP
Statutory Auditors

Chartered Accountants
First Floor
184 Cheetham Hill Road
Manchester

Date: 16/12/15

Syria Relief

Statement of financial activities
For the year ended 28 February 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	610,936	10,346,823	10,957,759	3,333,198
Total incoming resources		<u>610,936</u>	<u>10,346,823</u>	<u>10,957,759</u>	<u>3,333,198</u>
Resources expended					
Costs of generating funds:					
Cost of generating voluntary income	3	31,084	292,341	323,425	248,518
Charitable activities	4	189,173	10,355,591	10,544,764	2,587,301
Governance costs	5	6,510	61,226	67,736	26,098
Total resources expended		<u>226,767</u>	<u>10,709,158</u>	<u>10,935,925</u>	<u>2,861,917</u>
Net incoming/(outgoing) resources for the year / Net income/(expenditure) for the year					
		384,169	(362,335)	21,834	471,281
Total funds brought forward		137,508	419,700	557,208	85,927
Total funds carried forward		<u>521,677</u>	<u>57,365</u>	<u>579,042</u>	<u>557,208</u>

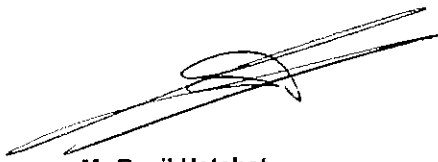
The notes on pages 12 to 17 form an integral part of these financial statements.

Syria Relief

Balance sheet
as at 28 February 2015

	Notes	£	2015 £	£	2014 £
Fixed assets					
Tangible assets	9		38,010		20,055
Current assets					
Debtors	10	46,291		133,474	
Cash at bank and in hand		536,576		421,337	
		<u>582,867</u>		<u>554,811</u>	
Creditors: amounts falling due within one year	11	<u>(41,835)</u>		<u>(17,658)</u>	
Net current assets			541,032		537,153
Net assets			<u>579,042</u>		<u>557,208</u>
Funds	12				
Restricted income funds			57,365		419,700
Unrestricted income funds			521,677		137,508
Total funds			<u>579,042</u>		<u>557,208</u>

The financial statements were approved by the trustees and signed on its behalf by



Mr Basil Hatahet
Chairman / Trustee

Date: 16 DEC 2015



Mr Tamim Estwani
Treasurer / Trustee

Date: 16 DEC 2015

The notes on pages 12 to 17 form an integral part of these financial statements.

Notes to financial statements
for the year ended 28 February 2015

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 2011.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Gifts in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution.

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.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income. 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

1.4. Foreign currency

Transactions in foreign currency are transferred at rates prevailing at the date of the transaction. 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.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Syria Relief

Notes to financial statements
for the year ended 28 February 2015

2. Voluntary Income

	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Donations and similar incoming resources	610,936	5,745,840	6,356,776	3,333,198
Donations in kind	-	4,600,983	4,600,983	-
	<u>610,936</u>	<u>10,346,823</u>	<u>10,957,759</u>	<u>3,333,198</u>

3. Cost of generating voluntary income

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Advertising, exhibitions, events and publications		8,573	80,631	89,204	180,426
Support costs	6	22,511	211,710	234,221	68,092
		<u>31,084</u>	<u>292,341</u>	<u>323,425</u>	<u>248,518</u>

4. Costs of charitable activities - by fund type and by activity

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Activities undertaken directly					
Medical		-	2,384,413	2,384,413	764,376
Food, shelter and humanitarian aid and clothing		-	1,692,458	1,692,458	916,525
Social and cultural		-	343,718	343,718	187,473
Education programme		-	873,077	873,077	135,182
Women's Project		-	-	-	35,601
Orphan's Sponsorships		-	139,552	139,552	13,231
Winter Programme		-	-	-	175,614
Donations in kind		-	4,600,983	4,600,983	-
Donations		155,000	-	155,000	-
Support costs					
Support costs	6	34,173	321,390	355,563	359,299
		<u>189,173</u>	<u>10,355,591</u>	<u>10,544,764</u>	<u>2,587,301</u>

Notes to financial statements
for the year ended 28 February 2015

5. Governance costs

	Notes	Unrestricted funds £	Restricted funds £	2015 Total £	2014 Total £
Accountancy		1,648	15,498	17,146	6,300
Audit		634	5,966	6,600	4,200
Support costs					
Support costs	6	4,228	39,762	43,990	15,598
		<u>6,510</u>	<u>61,226</u>	<u>67,736</u>	<u>26,098</u>

6. Analysis of support costs

The breakdown of support costs and how these were allocated between Cost of generating voluntary income, Cost of charitable activities and Governance costs is shown in the table below:

	Basis of allocation	Cost of generating voluntary income £	Cost of charitable activities £	Governance costs £	2015 Total £	2014 Total £
Staff costs	Staff time	186,474	196,580	24,013	407,067	257,325
Rent	Usage	12,310	31,859	-	44,169	19,624
Light and heat	Usage	-	1,212	-	1,212	1,544
Repairs and maintenance	Usage	404	22,255	-	22,659	14,003
Insurance and freight	Usage	-	11,839	-	11,839	23,742
Motor and travelling costs	Usage	10,444	24,473	-	34,917	63,391
Legal and professional fees	Usage	819	12,043	19,977	32,839	6,251
Communication and IT	Usage	11,886	14,376	-	26,262	4,652
Other office expenses		-	-	-	-	23,524
Bank charges	Usage	-	-	-	-	9,347
Printing, postage and stationery	Usage	4,415	11,911	-	16,326	12,872
Depreciation and impairment	Usage	7,469	7,468	-	14,937	6,714
Exchange (gains)/losses	Usage	-	21,547	-	21,547	-
		<u>234,221</u>	<u>355,563</u>	<u>43,990</u>	<u>633,774</u>	<u>442,989</u>

Notes to financial statements
for the year ended 28 February 2015

7. Employees

Employment costs	2015 £	2014 £
Wages and salaries	400,921	234,398
Social security costs	6,146	11,592
Other costs	-	11,335
	<u>407,067</u>	<u>257,325</u>

No employee received emoluments of more than £60,000 (2014 : None).

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2015 Number	2014 Number
Management and administration of charity - UK	10	10
Management and administration staff - Overseas	58	24
	<u>68</u>	<u>34</u>

Trustees received no remuneration (2014: None). The charity reimbursed travelling and connected expenses amounting to £nil (2014: £429) to trustees.

9. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 March 2014	26,858	26,858
Additions	32,892	32,892
At 28 February 2015	<u>59,750</u>	<u>59,750</u>
Depreciation		
At 1 March 2014	6,803	6,803
Charge for the year	14,937	14,937
At 28 February 2015	<u>21,740</u>	<u>21,740</u>
Net book values		
At 28 February 2015	<u>38,010</u>	<u>38,010</u>
At 28 February 2014	<u>20,055</u>	<u>20,055</u>

Notes to financial statements
for the year ended 28 February 2015

10. Debtors

	2015	2014
	£	£
Other debtors	44,001	131,822
Prepayments and accrued income	2,290	1,652
	<u>46,291</u>	<u>133,474</u>

11. Creditors: amounts falling due within one year

	2015	2014
	£	£
Other taxes and social security	11,871	3,628
Accruals and deferred income	29,964	14,030
	<u>41,835</u>	<u>17,658</u>

12. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 28 February 2015 as represented by:			
Tangible fixed assets	38,010	-	38,010
Current assets	525,502	57,365	582,867
Current liabilities	(41,835)	-	(41,835)
	<u>521,677</u>	<u>57,365</u>	<u>579,042</u>

13. Unrestricted funds

	At 1 March 2014	Incoming resources	Outgoing resources	At 28 February 2015
	£	£	£	£
Unrestricted Fund	<u>137,508</u>	<u>610,936</u>	<u>(226,767)</u>	<u>521,677</u>

Purposes of unrestricted funds

The trustees are free to use general funds in accordance with charitable objectives.

Syria Relief

Notes to financial statements for the year ended 28 February 2015

14. Restricted funds	At	Incoming resources	Outgoing resources	At
	1 March 2014			28 February 2015
	£	£	£	£
Syria Humanitarian	419,700	10,346,823	(10,709,158)	57,365

Purposes of restricted funds

All restricted funds are for specific humanitarian projects supporting Syrian civilians inside Syria and surrounding region. The restricted funds are categorised by projects. The charity reviewed the movement of the restricted funds from commencement to the year ended 28 February 2015.

15. Related party transactions

During the year charity received interest free loans amounting to £76,000 from two trustees and repaid in full. As at 28 February 2015, the charity owed £nil to the trustees.

Syria Relief Ltd, an incorporated charity, is connected by virtue of common trustees with Syria Relief. During the year Syria Relief made donations of £155,000 to Syria Relief Ltd.

16. Services provided by auditors

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.