



Trustees' Annual Report & Financial Statements

For the year ending 31 March 2021

Over the past year **Hands Up** has helped almost **57,000** Syrians.

We've empowered 8 local organisations to continue their work by funding:

- Over **35,000** medical consultations
- Education for over **300 children**
- Salaries for **82** medical & non-medical staff
- Salaries for **17 teachers** and admin staff
- Over all, **45%** of those supported were **women** and **girls** and **37%** were **children**



LEGAL & ADMINISTRATIVE INFORMATION

Trustees

George Butler (Chair)
Joe Roberts (Vice Chair, Treasurer)
Johnnie Barnett
Louisa Leeper
Jack Coleman
Nick Haslam
Thierry Heathcoat Amory

Registered office

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Charity number 1156491

Independent Examiners

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Bankers

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Company number CE001199

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27th July 2021

Dear All,

March this year marked ten years since Syria's conflict started. A decade which has destroyed the lives, homes and families of thousands of Syrians. Syria's economy is in dire straits, many are unable to afford or access things many of us would take for granted: food, shelter, healthcare, and education.

COVID-19 has dominated our headlines for the last year, understandably so, but for many of the Syrians we work with, the pandemic is just another problem added to the bottom of a very long list. While COVID-19 undoubtedly has affected vulnerable Syrian communities, it is not the greatest threat to them. That still comes in the form of bombs targeting schools and hospitals (the very places that should be the safest), the lack of means to earn a living and simply not being able to find enough food for families.

I am proud of the work we do and the passionate, inspiring Syrians – doctors, nurses, teachers – who make that possible. I also continue to be inspired by the generosity of our donors, who have not forgotten Syria, in spite of all else happening in the world. Sadly, this generosity will be needed in 2021 and beyond, but I am confident and hopeful that with determination and hard work we can continue to make a difference for thousands of Syrians each year.

Yours,

A handwritten signature in black ink that reads "George Butler." The signature is written in a cursive, flowing style with a large initial 'G' and a period at the end.

George Butler, Chair of Trustees

TRUSTEES' REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES & ACTIVITIES

The Hands Up Foundation (Hands Up) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. We are a young and innovative organisation, inspired by the generosity of the Syrians we met while living there before the conflict.





MISSION & VISION

We believe in giving Syrians a hand up not a hand out and in the dignity gained by empowering local Syrian communities. We put our confidence in Syrian expertise to run local projects, nimbly delivering aid to wherever it is needed most. Working with local partners, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

We believe in a positive, creative approach to raising funds and awareness, with Syrian stories as the focus. We act as a trusted conduit between donors and programmes, in a volatile part of the world that would, otherwise, never meet.

PROJECTS

Our greatest achievement is the support we provide to vulnerable Syrian communities. During the year, we enabled:

- Over 35,000 medical consultations providing basic medical care and emergency treatment, 61% for women and girls and 49% for children.
- Education for over 300 children.
- Salaries for 82 medical and non-medical staff.
- Salaries for 17 teachers and administrative staff.
- Oxygen cannisters, ventilators and COVID-appropriate burial bags.
- In all, 45% of those supported were women & girls, 37% were children.



This year we are delighted to have continued our partnerships with the Syrian American Medical Society (SAMS) and SAWA for Development & Aid. We also began working with six new local partners, focusing on some of the most vulnerable communities in north west Syria as well as starting a prosthetics pilot programme to provide a solution for those who have lost a limb in collaboration with the UK-based organisation Koalaa.

Funding this type of work in and around Syria isn't straightforward, but it is possible and we're so proud to be able to do it. Our partners provide us with regular reporting. This includes the number of beneficiaries reached, detailed cost breakdowns and case studies, but human stories are at the heart of what we do. This, alongside our due diligence procedure, is part of our commitment to ensure efficient use of funds raised.

The trustees will consider providing support for other organisations in furtherance of Hands Up's objectives as per the Charity Commission's guidance on public benefit.



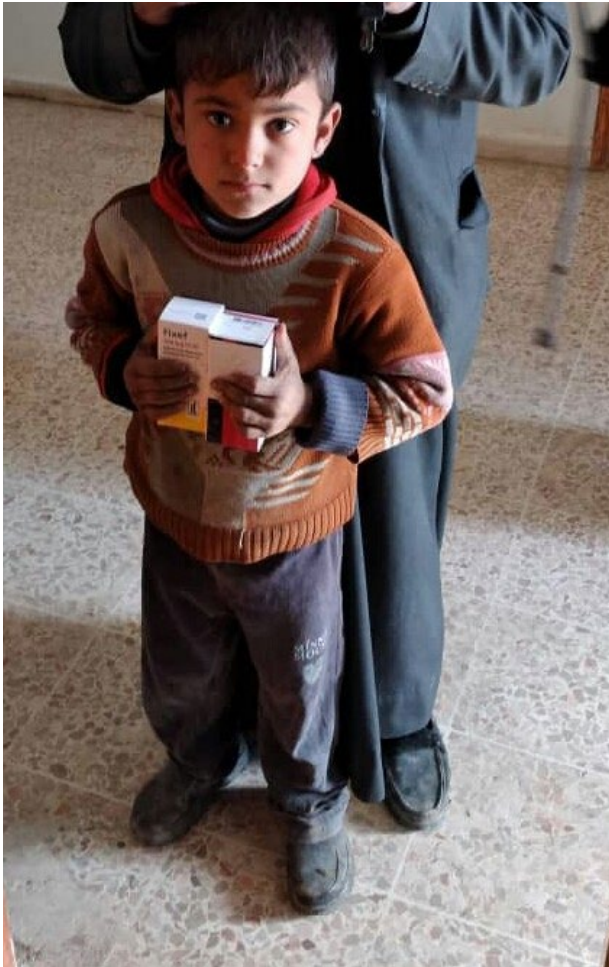


- **Primary Health Clinic, Syria – SAMS**

This new Primary Health Clinic opened in March 2020 in Tal Abyad, north east Syria. The programme is a continuation of the previous clinic in southern rural Aleppo which had to close in early 2020 following increased violence. The team of 19 staff serve a local community of around 50,000 people, providing basic medical care as well as midwifery and emergency services. We funded the salaries of staff and the costs that make these jobs possible such as stationery, equipment and medicine. In areas like this, where there are no other public health services available, primary health care can be lifesaving.

COVID-19 has been present in northern Syria since spring 2020, however capacity to test was extremely limited to begin with and while this has improved, the actual numbers of cases are likely to be far higher than reported. At this PHC, the team have put protective measures in place to ensure that they can operate as safely as possible for staff and patients, including the provision of PPE and training for staff. They do not only provide health services to the local community, but also stability and hope. Where feasible and safe, we aim to support projects and their staff year on year. When this is not possible, we aim to work with the same team, or at the very least, provide duty of care.

MAHMOUD'S STORY



Mahmoud is 8 years old and suffers from chronic asthma. His family was displaced and they now reside in the town of Ali Bajliyah, north east Syria.

“In addition to monitoring Mahmoud’s condition, we provide all the medication and medical supplies he needs,” said Dr. Abdulhamid Al-Hawijah, Mahmoud’s pediatrician.

We are proud to be able to support Mahmoud and his family by securing care for their son. Mahmoud is one of thousands of children who has benefitted from the work of the Primary Health Clinic in Tal Abyad.



- **Education, Lebanon – SAWA for Development and Aid**

A school in the Bekaa Valley for 300 Syrian refugee children from the surrounding camps. There are numerous barriers preventing Syrian refugee children from accessing education, from language to finances, lack of pens and equipment. This school responds with the aim of getting these children to the point where they have a greater chance of entering the Lebanese public education system. We provide salaries for teachers, who also come from the local community.

This school is full of colour, light and laughter, presenting a marked difference to the often traumatic journeys many of these young Syrians have made. We were delighted that funds from the Hands Up for Syria Appeal, (launched with the Asfari Foundation and the Saïd Foundation in 2016), contributed to this project in the last year.

COVID-19 has had a devastating effect on schools worldwide, Lebanon is no different and since March 2020 the school has been closed to protect children and staff. The team introduced a distance learning initiative in May last year and have been using this ever since. While virtual teaching cannot replace the classroom, it does allow these children, who have already missed so much, to continue their education.

RAWAN'S STORY



“Though she is given a week to solve the handouts, she finishes them within a day or two after receiving them. The handouts are good and clear to understand.” says Rawan’s mother with a proud smile. Rawan is 6 years old and lives in a refugee camp in the Bekaa Valley with her mother. She was excited to enrol in a Lebanese public school, but after its closure in March 2020 to protect children from the rapid spread of the pandemic, she fell out of the education system. Undeterred, Rawan noticed SAWA’s education team distributing handouts in her camp and was determined to participate. She asked for some worksheets of her own. From then on, she was included in the weekly distribution cycle.

Education is crucial for the next generation of Syrian children. We must protect their future by ensuring they receive a solid education.

New partnerships

We are delighted to have been able to support six new partners in northern Syria during the last year. Empowering local Syrian organisations to implement their vital work is a core part of our mission.

- **Independent Doctor's Association (IDA)**

We worked with IDA to fund a one-month funding gap so that they could continue running their Primary Health Clinic in northern Syria as well as provide PPE for 17 health facilities in Syria's north west.

- **MARAM Foundation for relief & development (MARAM)**

We worked with MARAM to fund a programme reducing the effects of gender-based violence (GBV) in so-called 'widows camps' in north west Syria, where many are extremely vulnerable. The programme reached over 3,200 people.

- **Molham**

With Molham we funded ten ventilators for three hospitals in north west Syria. As well as the improvement of living standards in camps, through fortifying 292 tents for winter and providing a well for 472 families.



- **Space of Hope**

We worked with Space of Hope to fund mental health and psychosocial support for youth in north west Syria, particularly during emergencies, such as COVID-19. The programme is still ongoing, but at this stage has reached over 3,000 young people in northern Syria.

- **Syria Civil Defence**

Working with Syria Civil Defence, we increased the capacity of their ambulance service in north west Syria by funding 385 additional oxygen canisters. We also funded 5,000 burial bags, 54% of which were specifically for deaths from COVID-19.

- **Violet**

We worked with Violet to fund an additional ambulance for their network and referral system in north west Syria. Ambulance referral systems in this part of Syria provide a lifeline for communities for general healthcare, but particularly with the spread of COVID-19.





FUNDRAISING

During the year we raised a total of **£682,180**. Of this, **£522,654** was spent on charitable activities. Coming up with fun and positive ways to engage supporters while remembering Syria is at the heart of our fundraising.

This year, COVID-19 meant seeking alternatives to our events; a challenge we aspired to meet with the generosity of our supporters. First, we launched our **Syrian Kitchen Club**, providing delicious Middle Eastern recipes from some of our favourite chefs in return for a monthly donation. Next, we took inspiration from the storytelling tradition in Syria and our ‘**Al Hakawati**’ series saw stories from the likes of **Mishal Husain**, **David Dimbleby** and **Jan Ravens**. In November, we held a virtual panel discussion with the **Marie Colvin Journalists’ Network**, chaired by **Lyse Doucet**, with the brilliant women listed below.

We were delighted to continue our partnership with the **Asfari Foundation**, through a three-year Civil Society Programme grant and start a new partnership with the pioneering organisation **Choose Love**.



Maya Gebeily



Zahera Harb



Lyse Doucet



Waad Al Kateab



Rhouba Mhaissen

FUNDRAISING CAMPAIGN REVIEW

- **Singing for Syrians raised £92,576.** A UK-wide initiative offering a positive way to raise money and remember Syria through music. We took our usual carol service online and over 600 generous people tuned in. Hosted by **Paddy O'Connell**, the concert featured performances by singer-songwriter **Katie Melua**, actress **Helen McCrory**, Syrian poet **Fouad M. Fouad** and **St Bride's Choir**. Having been selected to take part in the **Big Give Christmas Challenge**, we were able to double donations given on the night of the carol concert and during the following week.
- **Syrian Supper Club.** COVID-19 sadly meant cancelling our supper clubs for the year, but we did reach a whole new audience through the **Syrian Kitchen Club**, providing delicious middle eastern recipes once a month to subscribers for any monthly donation they felt able to give. With our other regular giving, during the year this raised **£18,000**.
- **Commercial Partnerships.** We were delighted to launch collaborations with illustrator, **Rory Hutton**, the lampshade company **Pooky** as well as continue working with **Pink Jinn's Souq** and **Abel & Cole** on MarmalAid.





FINANCIAL REVIEW

The results for the year are shown on page 27.

We generated income of £682,180 and incurred expenditure of £625,881. Reserves from the previous year allowed us to spend this much, without jeopardizing our financial position.

RESERVES POLICY

Hands Up ended the year with £332,064 in reserves, £272,017 of which is unrestricted.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

PLANS FOR FUTURE PERIODS

Our primary concern is to ensure that we can continue making a positive difference for vulnerable Syrian communities. The conflict is not yet over and reached its ten year marker in March 2021. Its impact will continue to devastate families, homes and livelihoods. The shifting situation inside Syria, and in the region, presents ongoing and new challenges to millions who have already faced a decade of instability and war. We want to ensure that they are not forgotten and that donors can give confidently to aid work in an extremely complex environment.

Equally, COVID-19 has presented a new challenge and the indirect impact of the virus will go far beyond those who are, sadly, immediately affected by it. We have already seen this in cuts to global aid budgets. This has the potential to devastate work which has been done in Syria over the last ten years to provide health services, education, stability and hope.

Our plan over the next year is to make sure that the doctors and teachers at the Primary Health Clinic and school we fund can continue. We also aim to continue working with other local Syrian partners where possible, and explore whether we can provide a new solution for people who have lost a limb.

Hard work will be needed to build on the strong fundraising results from last year. We need to continue expanding our supporter base and engaging a broader audience through creative fundraising, which must rely less on events, given the complications of social distancing. While we miss seeing people in person, we are excited about the possibilities and very much hope to gather people together again soon.

STRUCTURE, GOVERNANCE & MANAGEMENT

Hands Up is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligible under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of:

- The Constitution
- Latest Trustees' Annual Report and Statement of Accounts
- Our Policies

Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Hands Up works with partner organisations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organisations go through Hands Up's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages 4 to 22 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Charities SORP (FRS 102)¹.

This report was approved and authorised for issue by the Board of Trustees on 27th July 2021 and signed on its behalf by:



George Butler
Chair of Trustees

¹ Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE HANDS UP FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)

I report to the trustees on my examination of the accounts of The Hands Up Foundation (charity number 1156491) for the year ended 31 March 2021 set out on pages 26 to 40.

Respective responsibilities of trustees and examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The CIO's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Haines Watts

Shaun Brownsmith FCA

For and on behalf of *Haines Watts Chartered Accountants*

4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 20 August 2021

Financial Statements



Statement of Financial Activities

For the year ended 31 March 2021

		Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2020 £
	Notes				
Income from:					
Donations & legacies	2	258,997	387,298	646,295	396,601
Other trading activities	3	35,427	-	35,427	129,259
Investments*		458	-	458	435
Total income		294,882	387,298	682,180	526,295
Expenditure on:					
Raising funds	4 & 5	56,916	46,311	103,227	152,914
Charitable activities	4 & 6	151,573	371,081	522,654	386,690
Total expenditure		208,489	417,392	625,881	539,604
Net income/(expenditure)		86,393	(30,094)	56,299	(13,309)
Transfer between funds	12	(15,000)	15,000	-	-
Net movement in funds		71,393	(15,094)	56,299	(13,309)
Reconciliation of funds:					
Total funds brought forward	12 & 13	200,624	75,141	275,765	289,074
Total funds carried forward	12 & 13	<u>272,017</u>	<u>60,047</u>	<u>332,064</u>	<u>275,765</u>

All income from investments was unrestricted as to use in the current and prior year.

The notes on pages 26 to 40 form part of the financial statements.

Balance Sheet

As at 31 March 2021

	Notes	Total funds 31 Mar 2021		Total funds 31 Mar 2020	
		£	£	£	£
Fixed assets:					
Tangible fixed assets	8		856		-
Current assets:					
Debtors	9	1,930		6,077	
Cash at bank and in hand		480,643		439,548	
		<u>482,573</u>		<u>445,625</u>	
Creditors: amounts falling due within one year	10	(151,365)		(169,860)	
Net current assets			331,208		275,765
Net assets			<u>332,064</u>		<u>275,765</u>
Funds of the charity					
Restricted funds	12 & 13		60,047		75,141
Unrestricted funds:					
General funds	12 & 13	272,017		200,624	
		<u>272,017</u>		<u>200,624</u>	
Total funds of the charity			<u>332,064</u>		<u>275,765</u>

The notes on pages 26 to 40 form part of the financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 27 July 2021 and signed on their behalf by:



George Butler

Chair of Trustees

Statement of cash flows

For the year ended 31 March 2021

	Year ended 31 Mar 2021 £	Year ended 31 Mar 2020 £
Cash flows from operating activities:		
Net income/(expenditure) for period (as per SOFA)	56,299	(13,309)
Adjustments for:		
Interest received	(458)	(435)
Depreciation	404	-
(Increase)/decrease in prepayments	(853)	(123)
(Increase)/decrease in rent deposit	2,000	-
Increase/(decrease) in trade creditors	7,759	(2,479)
Increase/(decrease) in grants payable to organisations	(33,681)	(49,539)
Increase/(decrease) in accruals	2,500	720
Increase/(decrease) in salary control accounts	7,927	(5,371)
	(14,402)	(57,227)
Net cash used in operating activities	41,897	(70,536)
Cash flows from investing activities:		
Interest received	458	435
Purchase of fixed assets	(1,260)	-
Net cash used in investing activities	(802)	435
Net cash used in financing activities	-	-
Change in cash and cash equivalents in period	41,095	(70,101)
Cash and cash equivalents at the beginning of the period	439,548	509,649
Cash and cash equivalents at the end of the period	480,643	439,548

Cash and cash equivalents:

	Year ended 31 Mar 2021 £	Year ended 31 Mar 2020 £
Cash in hand	480,643	439,548
	480,643	439,548

The notes on pages 26 to 40 form part of the financial statements.

Notes to the Financial Statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The effect of any event relating to the year ended 31 March 2021, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is 160 City Road, London EC1V 2NX.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for specific purposes. The cost of raising and administering such funds are charged against the specific fund. The

aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Computer equipment	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that

have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Donations	163,023	-	163,023
Grants	95,974	387,298	483,272
	258,997	387,298	646,295

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Donations	179,818	32,781	212,599
Grants	60,420	123,582	184,002
	240,238	156,363	396,601

3. Income from other trading activities

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Fundraising events	35,427	-	35,427
	35,427	-	35,427

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Fundraising events	129,179	80	129,259
	129,179	80	129,259

4. Total expenditure

	Grants to partners Year ended 31 Mar 2021 £	Other direct costs Year ended 31 Mar 2021 £	Direct staff costs Year ended 31 Mar 2021 £	Support costs Year ended 31 Mar 2021 £	Total costs Year ended 31 Mar 2021 £
Raising funds	-	37,728	55,847	9,652	103,227
Charitable activities	447,242	5,033	21,510	48,869	522,654
	<u>447,242</u>	<u>42,761</u>	<u>77,357</u>	<u>58,521</u>	<u>625,881</u>

	Grants to partners Year ended 31 Mar 2020 £	Other direct costs Year ended 31 Mar 2020 £	Direct staff costs Year ended 31 Mar 2020 £	Support costs Year ended 31 Mar 2020 £	Total costs Year ended 31 Mar 2020 £
Raising funds	-	73,182	60,044	19,688	152,914
Charitable activities	313,456	901	22,545	49,788	386,690
	<u>313,456</u>	<u>74,083</u>	<u>82,589</u>	<u>69,476</u>	<u>539,604</u>

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

	Total costs Year ended 31 Mar 2021 £	Total costs Year ended 31 Mar 2020 £
Indirect staff costs	13,483	14,629
Premises	7,088	14,712
Administrative costs	25,270	36,975
Governance costs	12,680	3,160
	<u>58,521</u>	<u>69,476</u>

Governance costs consists of the following:

	Total costs Year ended 31 Mar 2021 £	Total costs Year ended 31 Mar 2020 £
Independent examination	2,160	2,160
Insurance	1,165	1,000
Legal and professional fees	9,355	-
	12,680	3,160

5. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Other direct costs	21,808	15,920	37,728
Staff costs	30,939	24,908	55,847
Support costs	4,169	5,483	9,652
	56,916	46,311	103,227

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Other direct costs	68,400	4,782	73,182
Staff costs	17,850	42,194	60,044
Support costs	10,642	9,046	19,688
	96,892	56,022	152,914

6. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Grants to organisations	103,922	343,320	447,242
Other direct costs	5,033	-	5,033
Staff costs	21,510	-	21,510
Support costs	21,108	27,761	48,869
	151,573	371,081	522,654

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Grants to organisations	169,798	143,658	313,456
Other direct costs	129	772	901
Staff costs	22,545	-	22,545
Support costs	26,912	22,876	49,788
	219,384	167,306	386,690

7. Staff numbers and costs

	Total costs Year ended 31 Mar 2021 £	Total costs Year ended 31 Mar 2020 £
Gross salaries	80,667	89,429
Employer's NIC	7,708	6,365
Employer's pension	2,465	1,424
	90,840	97,218

The average headcount during the year was 2 persons (2020: 3 persons).

No employee received employee benefits of more than £60,000 (2020: NIL).

The total remuneration paid to key management personnel during the year was £48,502 (2020: £46,166).

8. Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2020	-	-
Additions in year	1,260	1,260
At 31 March 2021	1,260	1,260
Depreciation		
At 1 April 2020	-	-
Charge for year	404	404
At 31 March 2021	404	404
Net book value		
At 1 April 2020	-	-
At 31 March 2021	856	856

9. Debtors

	Total Year ended 31 Mar 2021 £	Total Year ended 31 Mar 2020 £
Prepayments	1,930	1,077
Rent deposit	-	2,000
HMRC overpayment	-	3,000
	1,930	6,077

10. Creditors – amounts falling due within one year

	Total Year ended 31 Mar 2021 £	Total Year ended 31 Mar 2020 £
Trade creditors	8,525	766
Grants payable to organisations	131,206	164,887
Accruals	6,460	3,960
HMRC control account	4,689	-
Pension control account	485	247
	151,365	169,860

11. Grants payable

	Total funds Year ended 31 Mar 2021 £	Total funds Year ended 31 Mar 2021 £	Total funds Year ended 31 Mar 2020 £	Total funds Year ended 31 Mar 2020 £
Brought forward on 1 April 2020		164,887		214,426
Grants awarded in period	525,187		333,456	
Grants cancelled in period	(77,945)		(20,000)	
Net grants awarded		447,242		313,456
Paid in year		(513,283)		(366,097)
Returned in year		42,337		-
Exchange movement on non-GBP grants		(9,977)		3,102
Carried forward on 31 March 2021		131,206		164,887

Grants payable are due within the following time frames:

	Total funds Year ended 31 Mar 2021 £	Total funds Year ended 31 Mar 2020 £
Payable in less than one year	131,206	164,887
	131,206	164,887

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2021 £	Income for the period Year ended 31 Mar 2021 £	Expenditure in the period Year ended 31 Mar 2021 £	Transfer between funds Year ended 31 Mar 2021 £	Balance carried forward Year ended 31 Mar 2021 £
Unrestricted funds	200,624	294,882	(208,489)	(15,000)	272,017
Restricted funds					
Asfari grant	-	37,500	(18,600)	-	18,900
Asfari digital grant	-	7,000	(3,946)	-	3,054
Edenbeg grant	26,447	20,000	(33,354)	-	13,093
Gala fund	47,002	-	(47,002)	-	-
Other	1,692	-	(1,366)	(326)	-
Prism the Gift Fund	-	295,000	(295,000)	-	-
Prosthetics	-	10,000	-	15,000	25,000
SAMS	-	17,798	(18,124)	326	-
Restricted funds	75,141	387,298	(417,392)	15,000	60,047
Total funds	275,765	682,180	(625,881)	-	332,064

Asfari grant

This grant was provided by the Asfari Foundation as instalment 3 of a three-year grant to build the organisational capacity of Hands Up.

Asfari digital grant

This grant was provided by the Asfari Foundation to support digital growth within the charity.

Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign and contribute to core costs.

Gala fund

These funds were raised during the Hands Up for Syria Gala held in May 2016 for education programmes, implemented by the International Rescue Committee, Save the Children, the UNHCR and SAWA for Development and Aid. The final amount was paid out in the current financial year.

Other

These were various donations given to support a variety of education and health projects.

Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support our work in general.

Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border. The funds will be spent in the next financial year. A condition of the funding was for Hands Up to provide match funds, and the Trustees chose to increase this contribution to £15,000 from unrestricted reserves.

SAMS

These funds were received to support the primary health clinic operated by SAMS.

12. Analysis of charity funds (continued)

	Balance brought forward Year ended 31 Mar 2020 £	Income for the period Year ended 31 Mar 2020 £	Expenditure in the period Year ended 31 Mar 2020 £	Transfer between funds Year ended 31 Mar 2020 £	Balance carried forward Year ended 31 Mar 2020 £
Unrestricted funds	120,857	369,852	(316,276)	26,191	200,624
Restricted funds					
Asfari grant	-	75,000	(75,000)	-	-
Edenbeg grant	4,793	25,000	(3,346)	-	26,447
Gala fund	153,238	-	(50,300)	(55,936)	47,002
Flood appeal	10,186	8,250	(119)	(18,317)	-
Medical emergency appeal	-	25,651	(24,184)	(1,467)	-
Other	-	1,710	(18)	-	1,692
SAWA	-	20,832	(70,361)	49,529	-
Restricted funds	<u>168,217</u>	<u>156,443</u>	<u>(223,328)</u>	<u>(26,191)</u>	<u>75,141</u>
Total funds	<u>289,074</u>	<u>526,295</u>	<u>(539,604)</u>	<u>-</u>	<u>275,765</u>

Medical emergency appeal

These were funds raised during the financial year to go towards emergency medical supplies in North West Syria, with a small balance at year end transferred to unrestricted funds to cover the costs of the appeal.

SAWA

These funds were raised to support the ongoing work with SAWA and were subsidised by unrestricted funds in the year.

13. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Fixed assets	856	-	856
Current assets	422,526	60,047	482,573
Current liabilities	(151,365)	-	(151,365)
	<u>272,017</u>	<u>60,047</u>	<u>332,064</u>
	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Current assets	370,484	75,141	445,625
Current liabilities	(169,860)	-	(169,860)
	<u>200,624</u>	<u>75,141</u>	<u>275,765</u>

14. Trustee remuneration

During the year, no Trustee received any remuneration (2020: £NIL). No members of the Board of Trustees received reimbursement of travel and subsistence expenses during the year (2020: £NIL).

15. Related party transactions

During the year, there were no related party transactions (2020: £NIL).



HAN001 - Combined report and accounts - 31 March 2021

Final Audit Report


2021-08-20

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By:	Andrew Nash (andy@andynashac.com)
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