

A young girl with dark hair, wearing a dark winter jacket over a blue and red top, and a grey backpack, is smiling and pointing her right hand towards the camera. She is wearing a grey glove on her right hand. The background shows a refugee camp with several white tents under a clear sky.

**ACTION  
F·R  
HUMANITY**

# **ANNUAL REPORT**

**AND**

# **GROUP FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

Charity registration number: 1154881

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# MESSAGE FROM CHAIRMAN

Thinking back to the founding of Syria Relief in 2011 by a small group of Syrian expats concerned by the developing humanitarian crisis in Syria, I could never have believed that we would be in this situation.

Firstly, when we joined together to deliver a small amount of humanitarian aid, I could not have envisaged that Syria Relief would develop into one of the world's leading NGOs. 2020 was the most successful and impactful year to date for Action For Humanity, the parent organisation of Syria Relief. We are now, I believe, the best organisation globally for providing aid for the Syrian people and advocating for the victims of this bloody conflict which has destroyed Syria. Our initial aim was to get some vital items to a few hundred people in need, now we are helping over 2 million people a year, we operate hundreds of schools, dozens of health facilities – in face of such debilitating inhumanity, we are truly providing action for humanity.

Secondly, back in 2011, I did not dare fear the scale of that inhumanity. In 2011, I would have been horrified to learn that the humanitarian needs in Syria would not just be ongoing by the end of 2020, but they would be worse than ever. The conflict is still raging, with around 600,000 people killed, the level of the population living in poverty by the end of 2020 was over 80% with 6 million IDPs and over 5 million refugees. The conflict in Idlib showed this war at its worst – schools, hospitals, homes and innocent people on the front line. Civilians, teachers, doctors, children and aid workers are all still being killed.

Finally, I did not believe that the humanitarian footprint of this organisation would be so large, aiding not just the victims of the Syrian conflict, but the Yemen conflict also. Providing much needed support to those impacted by the economic disasters in Syria and Lebanon alike. As well as supporting people displaced in Syria, we are now supporting people displaced in Yemen and people who have been made refugees to Lebanon, Turkey, Iraq, Jordan and the Rohingya refugees in Bangladesh. We are not just helping fight COVID-19 in Syria and Yemen, but here in the UK, as well as the many refugee camps we work in.



That Action For Humanity, the parent organisation of Syria Relief, is now in our strongest position to respond to humanitarian needs, despite the incredibly difficult contexts is testament to the grit that is engrained within this organisation's culture. Whether it's us, the founders and trustees, who have poured our blood, sweat and tears into this organisation so that it can help as many people as possible, whether it is our staff in the field, who risk their lives on a regular basis to save the lives of others, whether it is the staff in the UK who fight through the noise of competing causes and issues to champion the work that we do, or whether it is you, our supporter, who still cares so much about the Syrian people or the humanitarian situations of the Yemenis and Rohingya, that you have empowered us to save and sustain the lives of over 2 million people this year. One thing links us all, resilience and determination to right the wrongs, ease the suffering and to correct the injustices.

Thank you for your continued support, I hope we can count on it as long as humanity still needs action.

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

# MESSAGE FROM CHIEF EXECUTIVE

2020 was the year of the crisis.

As 2019 turned to 2020, Syria was in the midst of one of its bloodiest crises in the conflict's history – Idlib. Thousands were killed, Syria Relief staff and beneficiaries were among the dead and injured. Our schools and health facilities were damaged and destroyed. In one day, on February 25th, 10 schools and a hospital in Idlib were all hit by airstrikes. Anywhere else in the world, this would have been front page news and a date remembered in infamy for generations. But, because the schools and hospital were in Syria, the world barely raised an eyebrow. Before an unstable ceasefire was reached in March, over a million people were displaced and Idlib, an area the size of Cornwall, is now home to over 3 million people.

No sooner had the ceasefire started when the entire world was gripped by a humanitarian crisis – COVID-19. Syria and Yemen, with healthcare facilities depleted by years of conflict, were two of the worst prepared countries for the pandemic. Whilst the rest of the planet was told to socially distance and wash their hands regularly, these instructions were the stuff of dreams for IDPs and refugees living in cramped conditions with no regular access to water. To be blunt, for people living in extreme poverty, amidst an active conflict zone, desperate for food, medicine, water and fuel to be able survive until tomorrow, COVID-19 struggled to make their top 10 list of concerns.

August saw an explosion rock the city of Beirut. Lebanon was already gripped by an economic and political crisis and struggling with a COVID-19 response when the explosion tore through the city, killing 207, injuring over 7,500 and making 300,000 homeless.

The contracted, complex and bloody war which has torn Yemen apart continued throughout 2020. Most Yemenis have a daily war themselves, as they try to fight off starvation and disease. With over 75% of the country now living in extreme poverty, Yemen and Syria spent 2020 switching between which was currently the "worst humanitarian crisis in the world."



I say 2020 was the year of the crisis because we were all touched by crisis in some way shape or form.

Every humanitarian crisis needs a humanitarian intervention. All of these events needed action and they needed humanity. In Syria, Yemen, Lebanon, the UK, we responded. We had a bigger impact than ever before, not just because we were needed more than ever before, but because we were more determined than ever before.

Despite every member of the Action For Humanity/ Syria Relief team being touched by at least one crisis in some way, we delivered more than ever before for the people who needed help. In the year of the crisis, humanity needed hope, humanity needed resilience, humanity needed action.

**Othman Moqbel**  
Chief Executive

# VISION, MISSION AND VALUES



## Vision

A world of crises resilient communities

## Mission

“To mobilise and respond to emergencies and critical needs through the Triple Nexus of humanitarian, development and peace building action in order to empower affected people and communities to survive, recover and build a better future.”

## Values

### Believe in the cause

We believe in changing a situation from negative to lasting positive; helping those in need; saving and transforming lives for the better is what drives us.

### Work together

Teamwork is the backbone of our work's success.

### Give with grit

Being a “gritty” person means perseverance and passion for long-term goals; hence, freely giving with courage, conscientiousness, and resilience; acting with optimism, confidence, and creativity as you strive for excellence.

### Make life better

Ultimately, our work is to make life, in its holistic sense, better for everyone, and everything, including the environment.

# 10 YEARS OF SUCCESS

# ACTION FOR HUMANITY



Following our first ten years of success in helping the most vulnerable communities in Syria and the region, Syria Relief is now looking at expanding our thematic and geographic focus. Whilst we will always operate as the Syria Relief brand and maintain our position as a global leader in the developmental and humanitarian aid response in Syria, we are changing our legal operation name to Action For Humanity, under a new Charity Registration Number, 1154881. As part of this process, all assets, liabilities, staff, projects and contracts of Syria Relief have been transferred to Action For Humanity, however, the governing body will remain the same and we will continue to operate publicly as Syria Relief.

Through this paradigm shift, Syria Relief/ Action For Humanity envisions a lead position to expand our operations, drive growth and innovation, and build new strategic partnerships to reach and serve large populations affected by conflicts, disasters and extreme poverty across the globe, while maintaining Syria as our main focus of intervention as Syria Relief.

We believe that, building on our vast and established experience in the humanitarian sector, we will continue to successfully offer diversity, innovation, rapid response ability, local knowledge, accountability and technical expertise to serve the most vulnerable people in our countries of operations.

Over our first ten years, we have begun building strong, strategic partnerships with national and international NGOs and UN agencies, and acquired active memberships of key networks and alliances including Core Humanitarian Standards (CHS) Alliance and Grand Bargain. We will continue to focus on strengthening strategic partnerships and on building networks to bring change in the lives of the poor and vulnerable, whilst maintaining our commitment to the Syrian people as Syria Relief.

# OUR JOURNEY

**Since we were founded in 2011 as Syria Relief, we have grown into UK's largest Syrian-focused charity.**

## 2011

Determined to help people in war-affected Syria, a group of medical doctors and activists set up Syria Relief. In our first year, food, water and healthcare were the main forms of assistance the organisation provided in the early stages of the war. The organisation gave access to those in need to primary healthcare after violent outbreaks continued and the national infrastructure became non-functional. Doctors and other health workers were brought on board within Syria to provide as much assistance as possible.

## 2012

We continued to grow in UK and Syria with our focus on provision of emergency aid. The escalating war left more people displaced and in need of immediate food and water aid. Syria Relief developed our capacity on the ground to provide aid efficiently, especially in hard-to-reach areas and implemented projects such as distribution of cash grants and food aid in Douma and Zamalka, Syria.

## 2013

In 2013, Syria Relief implemented projects worth nearly £3 million pounds to help needy families inside and outside of Syria. During this year we were able to establish excellent working relationship with several well-known reputable national and international charitable organisations e.g. Save the Children International. This further helped us enhance our capacity and implement a variety of different projects in all key thematic areas.

## 2014

In 2014, Syria Relief implemented our first project in Lebanon. Emergency aid was provided to new and expectant mothers in Aarsal refugee camps. This project helped over 276,000 women and new-born babies.

By 2014, Syria Relief also became much more active in advocating for the Syrian people. Several talks and presentations were given by the trustees, at various universities, academic institutions as well as the House of Parliament.

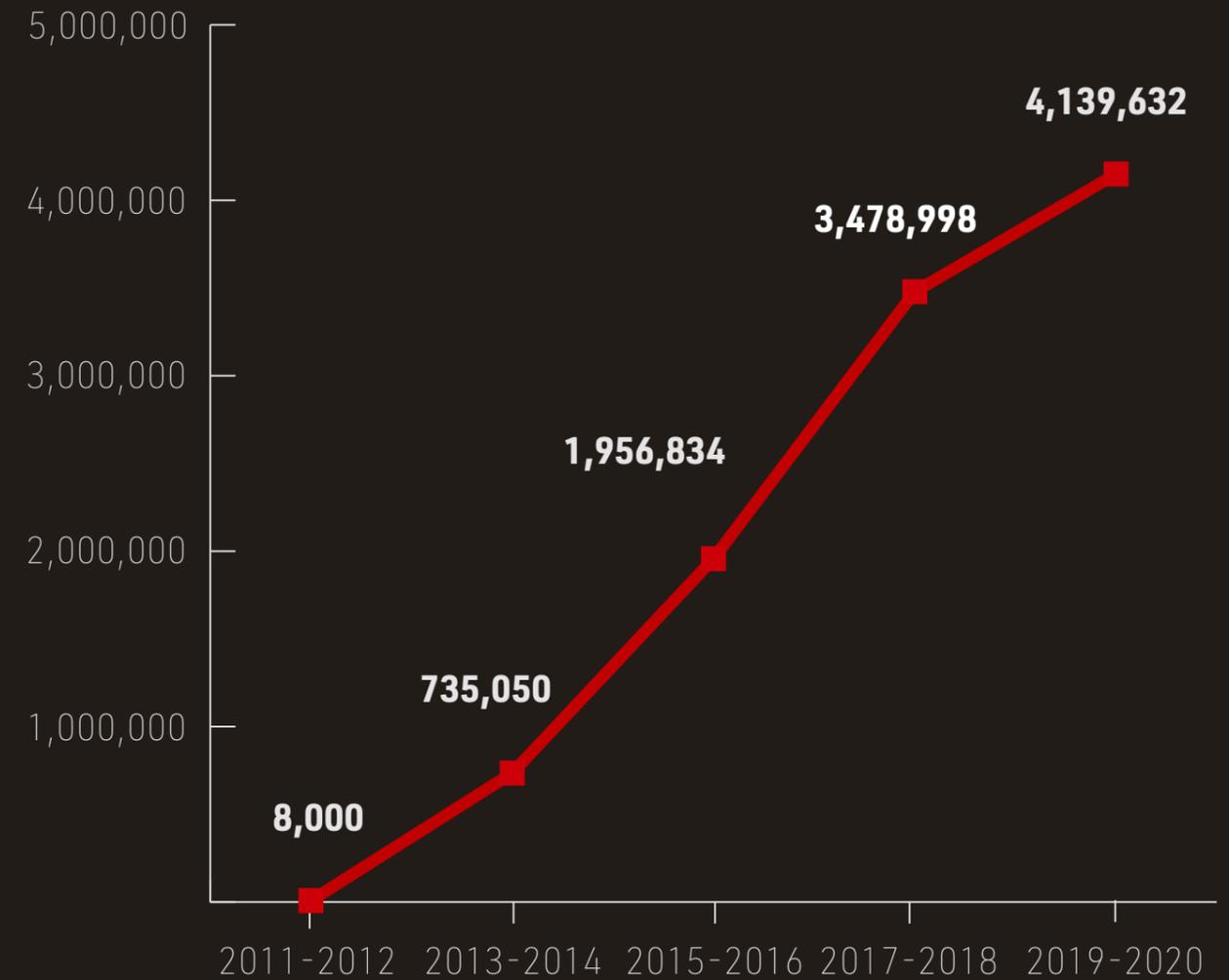
## 2015

In 2015, Syria Relief increased our efforts to provide clean water in Syria. These water projects meant that over 20,000 people received clean water and improved sanitation facilities during this year. During 2015, there was a huge amount of increase in the household and commercial waste dumped in areas surrounding civilian dwellings in Syria. These unofficial waste tips became health risks. Syria Relief cleaned this waste, as part of our Water & Sanitation programme, in the city of Mara in north-western Syria. We also ordered many metal bins to be made at local metal works, providing an income to local workers.

## 2016

In 2016, Syria Relief started our long-term agricultural training project. This project provided training and livestock to 9,500 households in Deir-ez-Zour, Ghouta, Idlib and Aleppo. This project provided each beneficiary with 4 vaccinated sheep, together with a kit containing all necessary equipment and enough food to raise the animals until the beneficiaries were able to support the livestock themselves.

By 2016, we were operating 47 schools in Syria, providing education for over 14,500 children. Student uniforms, classroom equipment and school meals were provided to every child, free of charge. Teachers received formal teaching training, as well as training in child protection, psychosocial child support and first aid.



**10 MILLION  
PEOPLE SUPPORTED  
SINCE 2011**

## 2017

In 2017, Syria Relief provided cooked meals to over 130,000 people in need of sustenance. In the meantime, we distributed food packages to displaced communities across Syria and in neighbouring countries. Each package contained supplies of a number of staple foods - enough to feed an average-sized family for a period of one month.

Furthermore, by 2017 we had a well-established Orphan Sponsorship Programme, helping nearly 3,258 vulnerable orphans across Syria receive sponsorship. This project covered all aspects of essential care including food, clothing, healthcare, and education.

## 2018

By 2018, Syria Relief became UK's largest Syrian-focused charity. Helping Syrian people in Syria and the neighbouring countries, by implementing short and long term projects.

Alongside the standard food parcels, in 2018 Syria Relief achieved a landmark by providing essential non-food items (NFIs) to adults and children in crisis, helping them maintain their dignity and humanity. Basic necessities were provided including toiletries, household items, sanitary products, baby supplies, stoves & fuels, tents, blankets and seasonal clothes. Through this NFI projects in 2018, Syria Relief reached 128,595 beneficiaries.

## 2019

In 2019, we established ourselves as the global leader in NGO-provided education in Syria by operating 164 schools across Northern Syria. Simultaneously, we implemented our first two projects in Bangladesh: 45,000 Rohingya refugees in Cox's Bazaar received healthcare from a static health care centre set up by Syria Relief. 893 Rohingya refugees benefitted from 59 permanent shelters.

## 2020

This brings us to 2020 and Syria Relief/Action For Humanity's most impactful year to date, where we continued to establish ourselves as a global leader in providing humanitarian aid in Syria and the region and began taking our experience and expertise of providing life-saving and life-sustaining projects to other conflict settings.





United Kingdom

# WHERE WE WORK

In 2020 we supported over 2 million people in:

Turkey

Syria

Iraq

Lebanon

Jordan

Yemen

Bangladesh

We worked with implementing partners in Yemen, Jordan, Lebanon and Bangladesh.



# IMPACT OF OUR WORK IN 2020

Over **2 million** conflict-affected people reached

More than **11 thousand** Food Packs Distributed

Around **28,633 Orphans** supported

Around **150,000 people** helped with COVID prevention activities

Over **100,000 students** accessed education through our projects

More than **320,000** people helped through our WASH projects

Almost **300,000 people** were provided with access to health

Around **200,000 people** benefited from our Shelter Projects

More than **19,000 people** helped in war-torn Yemen

**155 Schools** supported across the globe

# PROGRESS AGAINST OUR THEMATIC PRIORITIES IN 2020

## Responding to emergencies

Action For Humanity/Syria Relief is committed to increasing our capacity to respond to emergencies as quickly as possible to meet the urgent needs of those affected by conflict or natural disasters. In 2020, our emergency projects helped more than 200,000 people in Syria, Yemen, Lebanon, Turkey and Bangladesh.

The winter of 2019 and 2020 saw the intensification of violence in Idlib, Northwest Syria. Thousands were killed and over a million displaced, causing what was then the worst humanitarian crisis in the world. Homes, schools, hospitals, markets and aid workers were all targeted, killing and maiming scores of innocent civilians. Unfortunately, Syria Relief schools and healthcare facilities were targeted, killing staff, volunteers and beneficiaries.

No sooner had Idlib reached a fragile ceasefire, when Covid-19 began spreading across the world and Syria faced a major outbreak in March. Our emergency project distributed more than 3,000 hygiene kits and food packs to displaced Syrians in refugee camps throughout Northern Syria. We also provided eight hospitals and nine public health centres with Covid-19 test and protective kits.

Thousands of Rohingya have fled persecution in Myanmar leading to a historic migration crisis in South Asia. In 2020, Action For Humanity provided non-food items, shelter and medical assistance to 2,000 Rohingya refugees in Cox's Bazar and Teknaf, Bangladesh.

On 4th August 2020, two explosions at a warehouse in Beirut, Lebanon caused widespread damage across the capital, killing at least 207 people, injuring over 7,500 and leaving 300,000 homeless. As Syria Relief, Action For Humanity was one of the first organisations on the ground working with local partners to support some of the worst-hit families with essential supplies like food, hygiene kits & shelter rehabilitation.

For six years the war in Yemen has trapped families in a brutal cycle of starvation and sickness. Tens of thousands have been killed and two million displaced. In 2020, we distributed more than 500 food baskets to some of the most vulnerable families in Yemen in Zi Mar, Sana'a, Amanit Al Asima, Lahj, Aden and Abyan governorate helping over 2,000 people.



## Education

Education is the key to a better future. It helps people to increase their skills, fulfil their potential and pursue their goals. However, this basic human right is denied to millions of children and adults in many communities throughout the world. Action For Humanity/Syria Relief always prioritises the needs of the most vulnerable children living in conflict areas and we helped over 100,000 students access education through our projects in 2020.

We supported 155 schools across the globe by building new schools, rehabilitating existing ones, training teachers and providing educational materials.

Alongside education, we have integrated psychosocial support for out-of-school, displaced and host communities' children in Syria through creative mobile education interventions. The project provided immediate and creative access to the most marginalised IDPs, host community children and young adolescents in a safe and protective learning environment. This project had two mobile education buses, through which we improved the access to education and quality of teaching to engage and appropriately support learners in their educational and psycho-social needs. It is worth mentioning that, as Syria Relief, Action For Humanity was the first NGO that launched this initiative, covering 4,000 out-of-school children in Syria.



## LAILA'S STORY

**“I love this place very much, because I am able to play and draw with my friends”**

As with many of the other children, Laila has seen violence all her life. She has suffered from medium to severe issues of depression, characterised by a lack of self-confidence and habitual isolation.

Through the Psychosocial Support activities delivered by Syria Relief's Child Friendly Spaces (CFS) project, there has been a marked improvement in the child's emotional state, and a positive strengthening of self-confidence when dealing with others. Laila's parents believe that the CFS programme has helped her to cope with all the traumatic losses that she has suffered, such as losing close family and friends.



## UMM ALAA'S STORY

**“In this month of Ramadan, I thank God and Syria Relief for helping me pay for our food and medicine”**

Umm Alaa was displaced from Idlib, Syria. She is a widow who lives with her children in a refugee camp and is unable to afford necessities of life. Before the war she lived with her husband who had a job, and her children were in school.

She received \$100 in vouchers from Syria Relief during Ramadan so she can secure her family's basic needs and get medication for her children.

## FOOD SECURITY AND LIVELIHOODS

9.3 million people are food insecure in Syria and there has been an exorbitant rise in food prices following massive inflation and currency devaluation, making it almost impossible for an average Syrian family to feed themselves. During 2020, Action For Humanity tackled this issue by catering to the need of more than 500 vulnerable households by distributing bread packs throughout the year.

One of our most successful projects in 2020 involved vocational training on plant nursery management in Syria. This project trained 300 beneficiaries on plantation and distribution of new olive trees. The households also received a monthly cash grant to cover their basic needs while they take care of the new plants. Food-for-work and cash-for-work projects are also key areas within our programme that we continue to support, mainly during emergency situations.

## HEALTH AND NUTRITION

Throughout the duration of the conflict, most of the primary healthcare centres (PHCs) have stopped functioning, many due to the deliberate targeting via airstrikes and shelling, and therefore, have not been operational. Action For Humanity/Syria Relief helps the most vulnerable women, children, and their families - particularly those displaced, evacuated or returnees by providing them with lifesaving healthcare.

Syria announced its first positive case of Covid-19 in northwest Syria in 2020. The health system in Northern Syria had already completely collapsed by 2019, making Syria highly vulnerable to the disease.

In Idlib, Syria we reached over 1,100 beneficiaries through distributing 500 hygiene kits to families, 50 awareness sessions and sterilisation of 15 camps for the internally displaced. Two ventilators were also provided to hospitals in Syria to help prevent COVID-19 related deaths.

In Lebanon, Action For Humanity/Syria Relief provided 25 awareness sessions on Covid-19 prevention methods along with distribution of 220 hygiene kits to Syrian refugee families at risk of infection. 10 camps were also sterilised to prevent the spread of the disease helping approximately 1,470 people.

Action For Humanity aims to increase access of vulnerable families to healthcare facilities by working closely with local communities and by providing these communities with cash and other items. We are making health facilities and medication accessible for almost 300,000 people in Syria, Yemen and Lebanon.

During 2020, Action For Humanity/Syria Relief delivered critical health and nutrition services in Syria to more than 500 pregnant and lactating women, new-borns, and children under 5 with a focus on the first 1,000 days of life to protect, promote, and support lifesaving practices. We also continued our Mobile Clinic project that helped Syrian communities to improve preventive and curative health services, such as child immunisation and therapeutic care. Both these projects provided training and awareness-raising sessions to local health workers and health committees to increase their knowledge of hygiene practices.

As Syria Relief, Action For Humanity continued our prosthetic project in 2020 and saw an increase in the number of patients receiving prosthetic limbs. The selected beneficiaries were amputees and the disabled. The patients were either injured during the conflict or had been otherwise impacted by the ongoing war.



## SALEH'S STORY

**“Thank you so much Syria Relief for all the support provided through this difficult time”**

Saleh is a 12-year Syrian child, who lost his right foot below the knee because of a mine explosion near his house in 2018.

Through Syria Relief, Action For Humanity helped Saleh through several surgeries and provided him with prosthetics and drugs needed for his recovery. Saleh can now walk again and has gained his confidence back after suffering from a traumatic injury.



## **WATER, SANITATION AND HYGIENE**

Clean water is essential for life and proper sanitation is critical to good health but around the world there are large disparities in access to these basic services. Action For Humanity/ Syria Relief aims to increase access to safe, clean drinking water and sanitation facilities.

In 2020, we reached 320,000 people by working closely with local communities on water, sanitation, and hygiene projects. We supported 18,5000 IDPs living in 19 camps in Syria's Harim, Maaret and Misrin districts by providing them with an adequate amount of clean water through trucks and rehabilitating water and latrine supplies.

We installed water wells in Bangladesh, as well as Syria. These wells were built in areas that suffered from low levels of potable drinking water, high percentages of chloride in the underground water and shortages of electricity. The water extracted by Syria Relief/Action For Humanity from the wells was channelled to refugee and IDP tents through water pipelines.

## **KHAMIS' STORY**

Khamis is a refugee based in an refugee camp in Reyantli, Turkey. An airstrike in 2018 near Idlib destroyed his family house, injuring his family members and amputating his leg.

Through Syria Relief, Action For Humanity has provided him with a prosthetic leg so he can be independent through greater mobility.

# 623 TENTS DISTRIBUTED TO SYRIAN REFUGEES

## SHELTER

Through our shelter projects, we aim to empower people to achieve a life of dignity and security as well as resilience to climate change and natural disasters. We establish both long and short-term accommodation for some of the most vulnerable families in the hardest-to-reach areas.

In 2020, 1.5 million Syrians were displaced by the conflict, with the total number of IDPs now reaching 6.1 million people inside Syria. To help these displaced people Syria Relief coordinated with local authorities to attain land, distribute 623 tents to Syrian refugees and rehabilitate more than 700 tents in the Aleppo governorate.

During 2020, we also provided quality shelters for vulnerable Rohingya refugees in Bangladesh. The shelters were built in manageable micro-clusters, toilet and bathing facilities. This project provided shelters to around 900 beneficiaries in Kutupalong, Cox's Bazar district.



## PROTECTION

Our projects provided essential protection to 12,700 girls, boys, women and men against Gender Based Violence in A'zaz and Afrin districts through delivering Child Protection and Mental Health and Psychosocial support services (MHPSS). These services were provided through two static facilities and two mobile units within Aghtrin and Jandairis sub-districts.

To address the protection needs of women, girls, and survivors of gender-based violence (GBV), we established two women and girls safe spaces. In addition to this, two mobile units were attached to reach out to IDPs within camps and host communities whom were unable to participate in the activities within the static facilities.

To provide psychosocial support to vulnerable children and youth with psychosocial needs, such as emotional and behavioural problems, we established two child friendly spaces (CFS). Two mobile child protection (CP) units were attached to CFSs, to extend the scope of CP services into the neighbouring IDP camps.

In order, to support and enhance psychosocial well-being and coping mechanisms for men, women, boys, and girls through our interventions focused on social problems, emotional distress, common mental disorders (such as depression and post-traumatic stress disorder), severe mental disorders (e.g. psychosis), alcohol and substance abuse and intellectual and developmental disabilities.



**WE PROVIDED PROTECTION  
TO 12,700  
VULNERABLE PEOPLE**



## AHMED'S STORY

**“I am happy here; I like to come every day to play with my friends”**

Ahmed is an orphan who has suffered with issues resulting from a lack of emotional care from his parents not being present in this formative stage of his life. Ahmed's parents passed away during the conflict and he is currently living with his guardian. It is believed by the protection team that his situation, coupled with the trauma from living through the war, has caused a lack of self-confidence and willingness to voice emotions. Currently Ahmed is part of the Child Friendly Spaces (CFS) project and is attending regular sessions. Since starting these sessions, staff have noticed an improved willingness in Ahmed to take part, and more confidence. Ahmed is now much better at communicating emotionally and interacting with his peers.

## ORPHAN AND CHILD WELFARE

Action For Humanity/Syria Relief has a comprehensive Orphan and Child Welfare programme providing orphans with essentials including nutritious food, clothing and access to healthcare, whilst ensuring the children go to school. Over 28,000 orphans were supported in 2020 through our general orphan and child welfare projects and 203 children were enrolled onto our newly set up long-term orphan sponsorship programme during 2020.

# JANA'S STORY

**“I thank Syria Relief for helping my sick child and my family”**

Jana is a 10-year-old girl, who lives with her mother and 8-year-old brother. Due to the death of her father, the family was unable to afford basic needs and medication for her medical treatment.

After being sponsored by Action For Humanity, through Syria Relief, their situation has improved. They can now secure their basic needs, afford the education expenses, and get medication for Jana, who is now in good health.

## **FAMILY SPONSORSHIPS**

We have led the way in providing life-changing support for displaced and refugee Syrian families, who have been forced to flee to makeshift camps with limited access to food, water and basic essentials that are needed to survive. With no opportunities to work, families are unable to break free from spiralling cycles of poverty. Our support helps these vulnerable families fulfil their basic needs, including rent, food, drinking water, primary health care, basic education, and clothing. Our beneficiaries are refugees, who are not supported by any other organisation. Priority is given to families with the poorest health status, disabilities, female headed households and large families with young children. Over 100 families were enrolled in our Family Sponsorship programme in 2020.

## SEASONAL

Every year our seasonal distribution programmes provide vulnerable families with food and non-food parcels in Ramadan, Qurbani and Winter. In Ramadan 2020, Action For Humanity/ Syria Relief delivered food for 68,794 households. In Syria 9,175 families were provided with food baskets for the month of Ramadan. In Yemen, Lebanon and Jordan 362, 1670 and 248 households were provided food, respectively. These foods parcels were locally procured and contained nutritionally balanced items.

Two months later, our Qurbani meat deliveries provided food for over 38,333 households in Syria, Yemen, Jordan and Lebanon as they marked Eid ul Adha.

For 2020 winter, Action For Humanity/ Syria Relief continued to reduce the loss of lives during the harsh cold winter by reaching around 20,240 households. We distributed winter-relevant NFI kits to IDPs in Syria and refugees in Lebanon. The NFI kits included fuel, warm clothes, and mattresses. Wherever possible, we integrate our seasonal distributions with other humanitarian and development programmes. Working closely with local communities, we ensure the food reaches those most in need without discriminating in any way.



## ZAHIRA'S STORY

Zahira is a 91-year-old IDP from Idlib, living in Tah camp. She is a widow, who is supporting 8 children, one of these children has cerebral atrophy that prevents her from moving. Zahira was unable to afford heating fuel during the harsh winters, as she has no income source.

Syria Relief provided Zahira and her family with the fuel needed during winter to avoid her freezing to death, this consequently helped her to spend the money she would have spent on fuel on buying food and medicine instead.

## UK DOMESTIC PROGRAMMES

In 2020, our work with vulnerable communities in the UK mainly focused around COVID-19 prevention and support.

At the start of the COVID-19 crisis, under the banner of Syria Relief, Action For Humanity set up a Covid Local response fundraising campaign along with a fully functioning food bank. We provided basic food essentials and healthcare packs to the elderly and vulnerable citizens. A team of volunteers distributed 15,000 leaflets across Manchester to identify any families falling through the net. Action For Humanity also supplied around 15,000 hot meals to homeless shelters across Manchester and provided 220 hot meals to NHS staff at the Royal Oldham Hospital. Community cooks were also trained through weekly batch cooking classes to reduce food poverty and increase outreach to those needing it the most. One batch cook provides 150 hot meals.

During the second lockdown, we have distributed 500 healthcare packs donated in kind by Everest Pharmacy Group UK in partnership with the Union of Catholic mothers, Action Together and Age Concern.

Action For Humanity's/Syria Relief's local response and outreach services spread across Tameside and Greater Manchester working with Myriad Foundation, Tameside Council, Action Together, Age Concern, Tameside Veteran food provision, As Salaam Centre, Barakah Food Aid and SPIN (Supporting People in Need- Coverdale Church Shelter).

Additionally brand-new winter clothing, medical aid and blankets were collected in the UK and transported to Syria for distribution amongst vulnerable families.



**15,000 HOT MEALS  
FOR HOMELESS SHELTERS**

# CAMPAIGNS

As the UK's largest Syria focused NGO, Syria Relief plays a key role both nationally and internationally in giving a voice to Syrians affected by the 10 years of brutal conflict. Over the past decade Syria Relief has been delivering emergency aid and establishing long term solutions to tackle the growing humanitarian crisis. Today, we are working on the ground in some of the hardest to reach areas of Syria and its neighbouring countries providing medical care, food intervention, education, livelihood projects, water and sanitation and shelter.

Over the past year, the in-house communications team has received extensive press coverage across print, digital and television. The organisation has kept the voice of our beneficiaries at the forefront of the Syria conversation and helped to keep the conflict on the media and political agenda. Syria Relief has strengthened our communications team to achieve 70% more coverage in 2020 than in 2019 featuring in print and online publications such as The Guardian, Independent, The Telegraph, Middle East Monitor, Middle East Eye and been interviewed on ITV, BBC and TRT World.

From January- April 2020, we led the UK campaign to keep Idlib on the media agenda and called for the end to military actions that deliberately targeted civilians. We launched an emergency appeal to support civilians affected by the escalation of violence in Northwest Syria. Unfortunately, our teams on the ground felt the effects of the escalation when a school we operated in Sarmin was hit by a cluster bomb killing 12 people, 5 of whom were children. This was shortly followed by the death of one of healthcare workers who was killed by an airstrike a month later. In response to this and the growing humanitarian crisis, we launched an emergency appeal for the people of Idlib. We began by commissioning a YouGov poll which discovered that 72% of the British public were not aware of the humanitarian crisis in Idlib. Our CEO Othman Moqbel, wrote a piece for the Independent discussing the shocking results and the Head of Communications and Advocacy, Charles Lawley, published a piece discussing the moral challenge caused by the Idlib crisis for the post-Brexit government. To reach a broader audience, we took a full page advertorial in The Times which was pick up by other news outlets. We led a group of MPs and organisations such as World Vision and Islamic Relief to call for immediate action to end the crisis in a letter which featured in The Guardian.

When violence against migrating Syrian refugees escalated in Europe, our team travelled to the Greece/ Turkey border to offer emergency aid and we published a piece standing up for the treatment of refugees in The Independent. In addition to raising awareness about the crisis, this PR campaign generated significant funds to support emergency aid in the region.

In March 2020, to mark the 9th anniversary of the Syrian conflict, we released 9 Years Of Schools On The Front Line: The Impact of Airstrikes on Syria's Schools, which highlighted the scale of which schools are being targeted in the conflict and the short-, mid- and longer-term impacts of the regularity of this war crime.

During the Coronavirus pandemic, Syria Relief were at the forefront of the international campaign to highlight how unprepared Idlib and the rest of Northern Syria was for the pandemic whilst raising funds for hygiene kits, emergency medical care and ventilators. Our work was covered by the Spectator and a local publication called Mancunian Matters.

We were also involved in cross-agency advocacy efforts, before behind the scenes and publicly, in opposing the proposed closure of aid crossings by the UN Security Council. This took the form of open letters, joint letters and working closely with FCDO and other policy makers.

During the UK lockdown we could not ignore the needs of our local community. Our deployment team partnered with Everest Pharmacy to deliver medicine and food to people shielding as well as delivering hot meals to NHS workers and the homeless. ITV local news acknowledged one of our fundraisers as an 'advent hero'.

In August 2020, we were the first UK NGO to respond to the Beirut explosion and launch an emergency response appeal. Having already been working on the ground in Lebanon with Syrian refugees, we were able to assist with the effects of the blast in the city. We appeared on TRT World, ITV News and Islam Channel whilst out in the field.

In terms of fundraising, our 2020 Ramadan, Dhull Hijjah and Winter campaigns were all the most successful in the organisation's history. The emergency campaigns launched for the humanitarian crises in Idlib and Beirut in 2020 also raised unprecedented amounts of donations to fund our world-class aid responses.



# INSTITUTIONAL FUNDING AND STRATEGIC PARTNERSHIPS

Action For Humanity's overall income in 2020 was £27 million out of which £23 million was raised from institutional donors, trusts, foundations and partners. Our programme funds were focused on the key thematic areas such as food aid and security, shelter, health and nutrition, Education including Risk education, WASH, Livelihoods and protection.

We believe that partnerships in terms of delivering joint humanitarian responses and capitalising on individual strengths are the way forward to bring change in the lives of the most vulnerable people affected by conflict, emergencies and extreme poverty.

It is essential for humanitarian and development actors to respond to emergencies and disasters through collaborative action, which is inclusive, locally empowering and meets urgent needs of the affected population, in line with the humanitarian principles of humanity, neutrality, impartiality and independence. Similarly, we believe that through effective partnerships and our approach to localisation, we shall be able to reduce poverty from the most deprived and marginalised communities across the world whilst contributing to Sustainable Development Goals (SDGs).



# MEMBERSHIPS, NETWORKS AND ACCREDITATIONS

In 2020, Action For Humanity/Syria Relief supported NGO coordination networks and UN cluster approaches at the countries level to make our actions more effective, collaborative and sustainable. At the UK and global level, we are members of bond and Development Aid and have acquired the membership of the Core Humanitarian Standards (CHS) Alliance. Furthermore, we applied for consultative status of the United Nations Economic Social Council (UNECOSOC).



# STRATEGIC PRIORITIES FOR 2021



## PROGRAMMES

### Action For Humanity Five-Year Strategy

The organisational 5-year strategy for Action For Humanity was developed over the year 2020 and 2021. We now aim to start developing the Global Programmes strategy with our respective country programmes and partners. Country strategies will be developed for planning and later gauging impact. Special focus will be given to initiating programmes around peacebuilding which is now an imperative part of the strategy. We will also build our profile for funding long term sustainable projects, building the resilience of communities against extreme poverty and disasters.

### Evaluation and Learning

We will continue to evaluate, analyse, and learn from our projects around the world and share good practice and lessons learned across all of Action For Humanity/Syria Relief's projects and with our partners across the sector. We will explore new approaches, engage in high quality research, and work closely with communities to build our understanding of what works, where, and why; and use this insight to build better programmes.

### Commitment to Good Governance

We will also further strengthen the application of our policies and processes at headquarters and the country offices. These specifically includes safety and security, safeguarding and will include essential trainings and capacity development of our field staff and implementing partners. The aspect of governance has been our focal point to enhance in the year 2020 and we will continue further to ensure all aspects of good governance and due diligence in our programmes.

### Global Expansion

This year, as Syria Relief, Action For Humanity continued to strengthen the capacity of our Syria and Iraq field offices whilst reaching new communities in Yemen and Bangladesh through implementing partners. We have active plans to register and establish our field offices in Yemen and Jordan to achieve long-term self-reliance.

### Orphan & Family Sponsorship

The Syrian Conflict has caused countless children to be orphaned and hundreds of thousands of families to be displaced. We have continued to expand our operations making sure we reach more families and children year on year. Our strategy for 2021 is to triple the number of family and child beneficiaries we are reaching on a monthly basis through Syria Relief's orphan and family sponsorship programmes.

### Operations / Internal Systems

Action For Humanity is continuously looking to improve and enhance our internal systems to guarantee accuracy and precision of our work from donation stage to implementation in the field. We have been working hard behind the scenes with our CRM partner to transition to a newly developed software system to accommodate our expansion and our work.

## INSTITUTIONAL FUNDING AND STRATEGIC PARTNERSHIPS

In the year ahead, we will focus on securing large grants from institutional donors, trusts, foundations and international NGOs and strengthen strategic partnerships with our existing donors and partners. This will be achieved by:

- Proactively forge new partnerships with trusts and foundations and acquire accreditations of large networks and alliances.
- Build and support programmes staff on quality proposal development, project design, programme delivery and grants management.
- Initiate the process of validation and certification of Core Humanitarian Standards (CHS) Alliance to improve quality of our projects and programmes in the countries of operations.

# STRUCTURE, GOVERNANCE AND MANAGEMENT

Action For Humanity is a Charitable Incorporated Organisation (CIO) Foundation with The Charity Commission in England and Wales, under registration number 1154881. Our governing document is a Foundation constitution and who's only voting members are our charity trustees.

The objects of the CIO are: -

- the relief of financial hardship among people in Syria, and throughout the world as the trustees see fit, by providing such persons with goods/ 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; and
- such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Action For Humanity is the sole corporate trustee of Syria Relief.

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

## Board of Trustees

The Board of Trustees for Action For Humanity's key responsibilities are to:

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

The Trustees can also:

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

## Appointment of New Trustees

The Board may appoint a Trustee during the year to fill a casual vacancy, to serve a probationary period of six months. Subject to a satisfactory outcome of the probationary period, a permanent trusteeship is offered subsequently. Additional Trustees with specialist skills may be appointed to assist in the governance of The Charity as the Board see fit. Newly appointed Trustees have the same responsibilities and powers as current Trustees. When considering appointment of a new Trustee, The Charity follows the requirements of The Articles of Association and The Charity Commission's guidance.

Newly appointed Trustees are provided with a structured induction programme about The Charity's areas of work, how it functions also focusing on their specialised areas when applicable. They are also provided with the latest set of The Trustees report and audited financial statements and a brief on the current finances of The Charity with an up-to-date copy of the management accounts. All Trustees including newly appointed trustees (if any) are highly encouraged to attend trainings where appropriate.

## Governance Review

The Board of Trustees recognise The Charity's growing needs as it expands and the changing regulatory environment. They resolved to continue enhancing Board effectiveness and performance to exercise effective oversight and control, and bolster public trust in The Charity. The Trustees engaged in a governance review, skills audit, and introduced changes necessary for continued improvement. With the support of external consultants, the governance review included a series of self-, and third-party assessment, and reviews of key documents such as the Governance Manual, as well as Trustee roles and responsibilities, appraisal arrangements, skills, diversity, and the effectiveness of Board meetings.

## Audit Committee & Risk management

The Charity has a Risk Management policy and maintains a risk register. The Audit, Finance Risk Management Committee reviews the risk register periodically and makes the appropriate recommendation to the board.

## Management

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

The Trustees and the CEO regularly monitor the achievement and performance of the work of The Charity, to ensure that it reflects the aims and objectives of The Charity. Trustees have also given consideration to The Charity Commission's general guidance on Public Benefit, when setting future objectives and planning future activities. This is done by re-examining The Charity's core aims, expanding our 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.

## Key Management Personnel and Remuneration

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

## Principle Risk Management

At Action For Humanity (AFH), the Trustees take their responsibilities towards staff, volunteers, donors, and beneficiaries very seriously. An important aspect of discharging these responsibilities involves the identification and management of all potential risks that might compromise staff, resources, or ability to deliver programmes in an effective, efficient and ethical manner.

We, therefore, have the ultimate duty to regularly identify and review the risks to which the organisation is exposed, to and to ensure that appropriate controls are in place to provide reasonable assurances against fraud, malicious acts, and errors such as serious mismanagement and safeguarding issues. The Trustees, along with the CEO and the senior staff, actively review these risks on a regular basis.

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

The principal risks to The Charity have been identified as:

### Reputation

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

- Anti-Fraud, Corruption and Bribery Policies - We work very hard to ensure that integrity and transparency are embedded in all our policies and procedures. Conflict of interest; Anti-Bribery; Anti-Terrorism and Anti-Money Laundering policies are introduced with the relevant training and awareness programmes and closely monitored.
- Senior level representation on many important forums and influential fronts, to ensure positive visibility, including a strong media presence. Coupled with a proactive communications strategy to ensure our work enjoys the great reputation that it deserves.

### Operational

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

- Developed Standard Operating Procedures for common processes to protect against loss of key staff or volunteers;
- Improved the quality and the scope of training, to disseminate skills and good practice within the organisation, and to ensure staff safety and wellbeing;
- Regular reviews of key systems and procedures to improve and strengthen the internal policies and communication processes, thus maintaining a clear structure of delegated authority and control;
- Applied robust due diligence policy in our dealings with donors, and the use of "Acuity" tool to assess suitability of personnel;
- Adopted clear processes to review and assess our performance management system on the ground;

- All programmes have up-to-date security policies, which include the provision of regular comprehensive security briefings and assessments, in response to rapid changes in the political situation;
- Culture and Behaviour - Action For Humanity monitors and learns lessons from our peer organisations and ensures that we develop the right culture and behaviour as we grow:
  - As such we have undertaken a review of policy and procedures to ensure they are 'fit for purpose'.
  - Enhanced support to field offices in Turkey and Iraq.
  - A programme of regular training for all staff.

### COVID-19 Pandemic

At the start of 2020 COVID-19 broke out and the World Health Organization (WHO) officially declared the COVID-19 outbreak a pandemic in March 2020. We developed internal guidelines as per the government directives to adapt all the activities of our projects in countries affected by the pandemic.

All our country offices have adapted to the crisis and mitigation plans have been put in place by the organisation such as the COVID-19 Response Plan coordinated among UN clusters, INGOs and the governments at country level. We brought in social distancing and other procedures to avoid exposing the people we serve to the risk of infection. Similarly, we also implemented mitigation plans in order to adapt to the crisis. For example, working from home and a more precautionary approach to spending. All these mitigation plans helped our projects to successfully adapt to the pandemic and have allowed us to continue supporting vulnerable communities throughout the crisis.

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



# FINANCIAL REVIEW



## Income

During the year, we raised £26.7m (2019: £18.8m) representing a 42% increase from prior year. See chart below.

Income from major appeals raised £2.8m (2019: £2.4m) and grants from Institutions raised £23.2m (2019: £16m), representing an increase of 17% and 45% respectively.

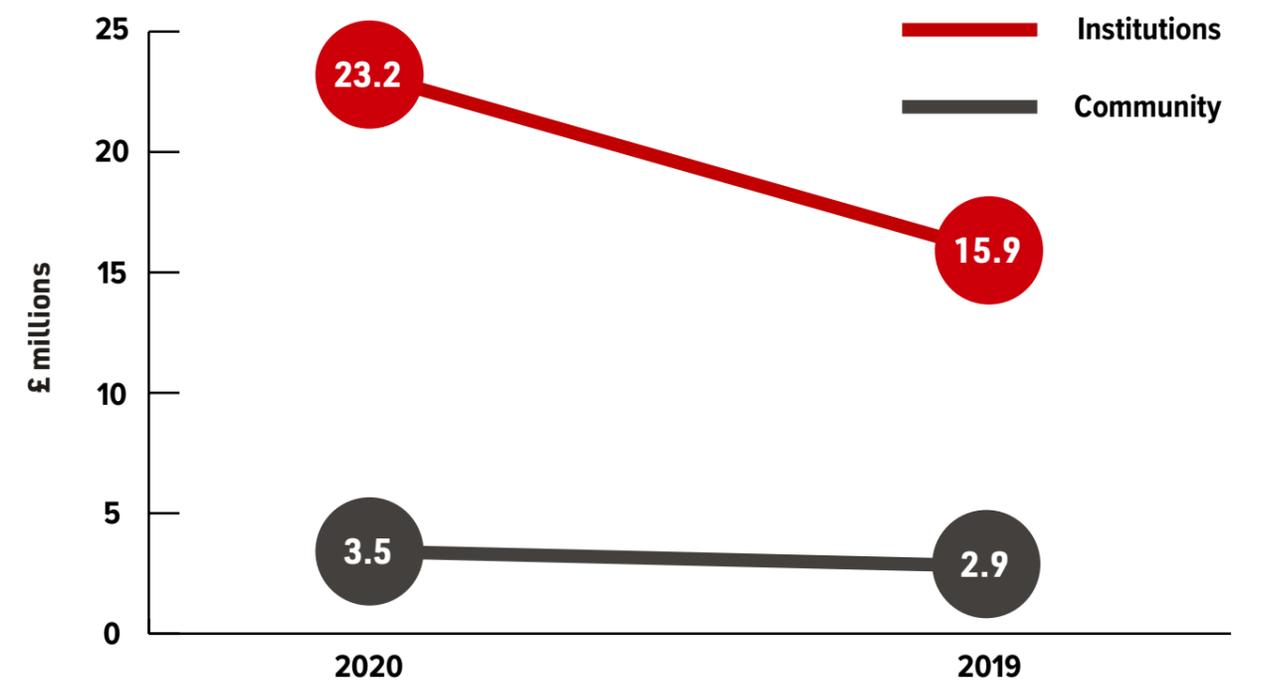
Total income included £0.26m (2019m: £0.50m) of gift in kind income and only £58.5k of HMRC JRS grant.

This year we experienced an exponential growth in our income due to the effectiveness of the fundraising activities within the community and due to the success in attracting additional grants from existing Institutions and grants from newly engaged Institutions.

In summary, the Institution income includes:

Funding Partners	2020 £m	2019 £m	^from prior year
Ummah Welfare Trust	7.2	2.7	167%
Solidarites International	3.4	2.6	31%
Chemonics	3	0	100%
CARE	2.4	1.9	26%
Save the Children International	2.3	3.7	-38%
OCHA	1.7	0.5	240%
Warchild	0.5	0	100%

Income 2020-2019



## Spending

We spent £26.3m (2019: £17.2m) on charitable activities, this is 99% (2019: 96%) of total income in the year. The percentage of spend of total income has been consistent with prior year.

The slight increase reflects the outstanding spend that we were able to incur in this year due to resolving its bank transfer issues in the prior year.

The cost of fundraising was 4.7% (2019: 4.3%) of total funds raised in 2020. The slight increase reflects our investment in the fundraising activities to reach further within the UK community.

After the total spend of £27.6m (2019: £18.0m), we had a net expenditure of £0.95m (2019: net income £0.75m). This is 0.3% of the total income and represents the outstanding spend relating to prior year. In prior year accounts, the charity showed a net income of £0.75m.

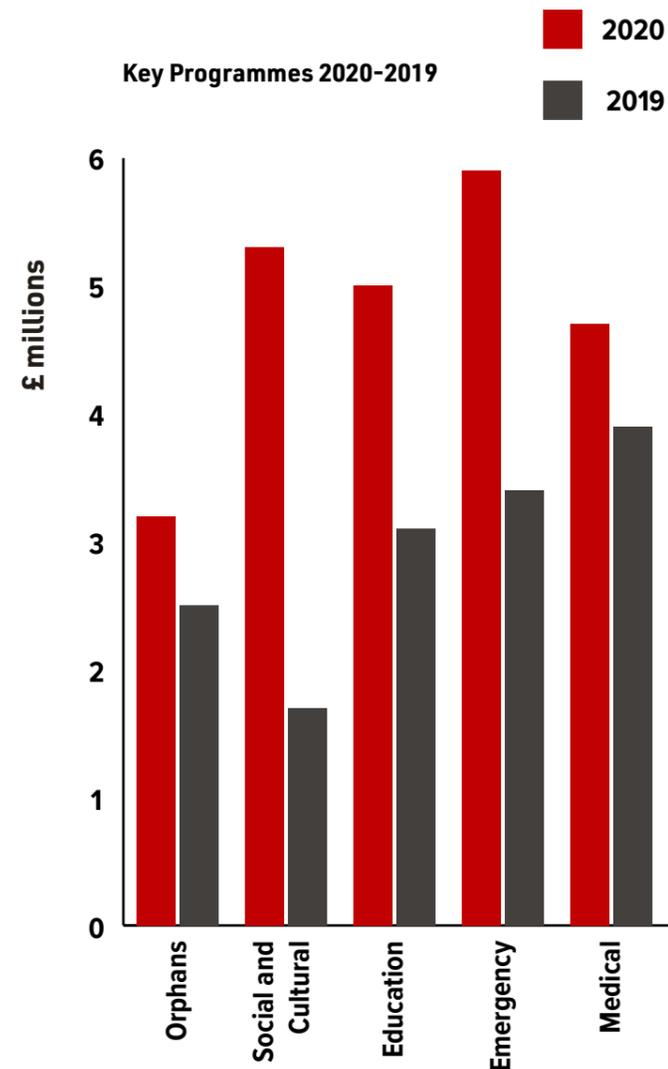
The main categories of spend within charitable activities are detailed to the right.

## Support Costs

During the year, our total support costs was £0.9m (2019: £0.9m). Support costs are around 3.4% (2019: 4.8%) of total income raised during the year.

	2020	2019
Support cost % total income	3.40%	4.80%

	2020 £m	2019 £m
Medical	4.7	3.9
Emergency	5.9	3.4
Education	5	3.1
Social and cultural	5.3	1.7
Orphans	3.2	2.5



## Policy On Reserves

We held the following reserves at year end.

	2020 £m	2019 £m	2018 £m	2017 £m
Restricted	1.6	3.2	2.4	2
General	2.8	2.1	1.7	2.4
	4.4	5.3	4.1	4.4

Change from prior year	-17%	22%	-6.80%
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It is our policy to hold general reserves that represent at least three months (2019: Six months) of core spend and an additional amount to cover unforeseen eventualities. The core spend is defined as total fund-raising costs and various support costs.

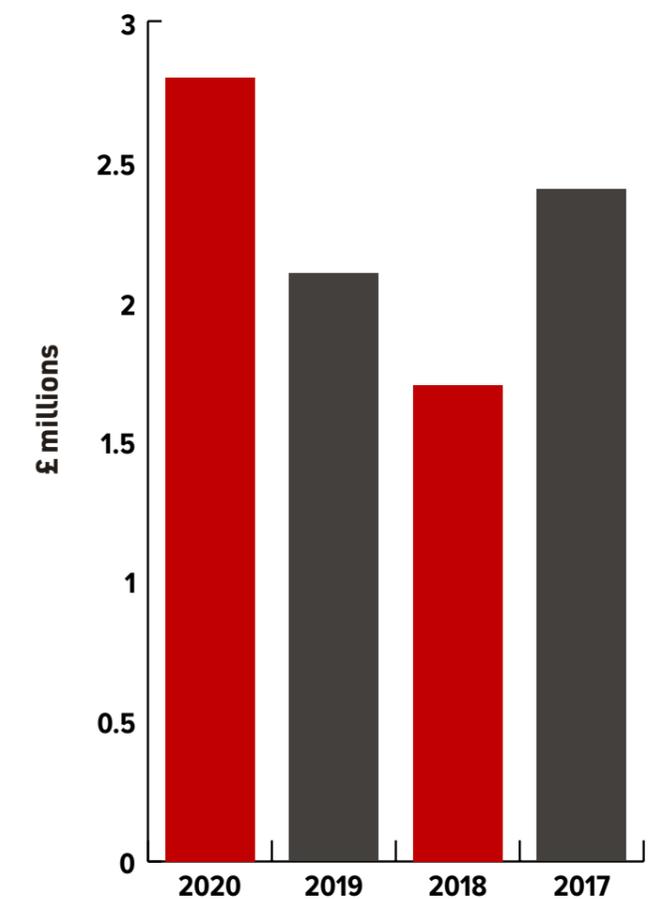
Our finances are in a strong position and we increased the additional amount to cover unforeseen eventualities by £0.2m (40%). In light of this, we decided to reduce the number of months of core spend amount held in the general reserves to three months as it better reflects our contractual obligations.

Based on the revised reserves policy, we achieved the following:

	2020	2019
Target level of reserves	£1.5m	£1.1m
Actual coverage of Target reserves	180%	208%

We have sufficient general reserves to meet our future needs.

**General Reserves 2020-2017**



# STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires The Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of The Group and Charity and of the incoming resources and application of resources, including the income and expenditure, of The Group and Charity for that period.

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

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

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

The trustees report is approved by the trustees on 15/10/2021 and signed on its behalf by:



Dr Ayman Jundi  
Trustee

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

## Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charity's affairs as at 31 December 2020 and of the Group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

We have audited the financial statements of Action for Humanity ("the Parent Charity") and its subsidiary ("the Group") for the year ended 31 December 2020 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the parent charity balance sheet, the consolidated cash flow statement and notes to the financial statements and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Independence

We remain independent of the Group and the Parent Charity in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

## Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The other information comprises: Trustee report including Strategic Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF ACTION FOR HUMANITY

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 require us to report to you if, in our opinion;

- the information contained in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- adequate accounting records have not been kept by the Parent Charity; or
- the Parent Charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the Parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent Charity or to cease operations, or have no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### Extent to which the audit was capable of detecting irregularities, including fraud

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

Based on our understanding and accumulated knowledge of the Group and Parent Charity, and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to its registration with the Charities Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements or its continued operation. We also considered those laws and regulations that have a direct impact on the financial statements such as compliance with the Charities Statement of Recommended Practice (SORP) 2019. All audit team members were briefed to ensure they were aware of any relevant regulations in relation to their work, areas of potential non-compliance and fraud risks.

We evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of an override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

Our audit procedures in response to the risks identified above included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- challenging assumptions made by management in their significant accounting estimates in particular in relation to the valuation of investment property and recoverability of balances outstanding at the year-end;
- discussions with, and inquiries of, management and those charged with governance, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- enquires to confirm with management that there was no legal correspondence during the period, or post year end, requiring review;
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations;
- review of relevant registers such as those associated with risk and fraud;
- identifying and testing journal entries identified as potentially unusual, in particular considering whether there any journal entries posted by staff members with privileged access rights or key management;
- a review of minutes of meetings of those charged with governance both during the period, and post year end; and
- considering whether there is any correspondence with HMRC and the Charities Commission.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

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

DocuSigned by:  
*Hamid Shafoor*  
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BDO LLP, senior statutory auditor  
Manchester, UK  
Date 18 October 2021

BDO LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

**Consolidated Statement of Financial Activities for the Year Ended 31 December 2020  
(Incorporating an Income and Expenditure Account)**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,715,599	1,744,143	3,459,742
Charitable activities	4	30,552	23,171,499	23,202,051
Other income	5	19,563	-	19,563
Total Income		1,765,714	24,915,642	26,681,356
<b>Expenditure on:</b>				
Raising funds	6	(91,672)	(1,192,677)	(1,284,349)
Charitable activities	7	(111,533)	(26,156,013)	(26,267,546)
Other expenditure	8	(80,748)	-	(80,748)
Total expenditure		(283,953)	(27,348,690)	(27,632,643)
Net income/(expenditure)		1,481,761	(2,433,048)	(951,287)
Transfers between funds		(820,878)	820,878	-
Net movement in funds		660,883	(1,612,170)	(951,287)
<b>Reconciliation of funds</b>				
Total funds brought forward		2,127,860	3,208,090	5,335,950
Total funds carried forward	20	2,788,743	1,595,920	4,384,663

# FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

**Consolidated Statement of Financial Activities for the Year Ended 31 December 2019**

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	1,225,110	1,637,548	2,862,658
Charitable activities	4	228,084	15,727,175	15,955,259
Other income	5	14,200	-	14,200
Total Income		1,467,394	17,364,723	18,832,117
<b>Expenditure on:</b>				
Raising funds	6	(62,330)	(775,510)	(837,840)
Charitable activities	7	(742,918)	(16,461,282)	(17,204,200)
Total expenditure		(805,248)	(17,236,792)	(18,042,040)
Gains/losses on investment assets		(41,325)	-	(41,325)
Net income		620,821	127,931	748,752
Transfers between funds		(645,108)	645,108	-
Net movement in funds		(24,287)	773,039	748,752
<b>Reconciliation of funds</b>				
Total funds brought forward		2,152,147	2,435,051	4,587,198
Total funds carried forward	20	2,127,860	3,208,090	5,335,950

The notes on pages 60-79 form an integral part of these financial statements.

The Board of Trustees have not included a separate Statement of Financial Activities of The Parent Charity (AFH). For the year ended 31 Dec 2020, the Parent Charity received income of £46,668 (2019: £14,200) and incurred expenditure of £169,074 (2019: £65,515).

# BALANCE SHEET

AS AT 31 DECEMBER 2020

(REGISTRATION NUMBER: 08294126)

	Note	Group 2020 £	Charity 2020 £	Group 2019 £	Charity 2019 £
<b>Fixed assets</b>					
Tangible assets	14	371,742	314,375	182,470	138,806
Investment properties		240,000	240,000	325,000	325,000
		<u>611,742</u>	<u>554,375</u>	<u>507,470</u>	<u>463,806</u>
<b>Current assets</b>					
Debtors	16	2,096,714	3,300	3,666,668	-
Cash at bank and in hand	17	4,214,268	838,953	2,721,939	306,141
		<u>6,310,982</u>	<u>842,253</u>	<u>6,388,607</u>	<u>306,141</u>
<b>Creditors: Amounts falling due within one year</b>	18	(2,508,061)	(1,123,000)	(1,560,127)	(401,914)
<b>Net current assets/ (liabilities)</b>		<u>3,802,921</u>	<u>(280,747)</u>	<u>4,828,480</u>	<u>(95,773)</u>
<b>Total assets less current liabilities</b>		<u>4,414,663</u>	<u>273,628</u>	<u>5,335,950</u>	<u>368,033</u>
<b>Creditors: Amounts falling due after more than one year</b>	19	(30,000)	(30,000)	-	-
<b>Net Assets</b>		<u>4,384,663</u>	<u>243,628</u>	<u>5,335,950</u>	<u>368,033</u>
<b>Funds:</b>					
<b>Restricted income funds</b>					
Restricted funds		1,595,920	14,056	3,208,090	14,056
<b>Unrestricted income funds</b>					
Unrestricted funds		2,788,743	229,572	2,169,185	395,302
Revaluation reserve		-	-	(41,325)	(41,325)
Total unrestricted funds	21	<u>2,788,743</u>	<u>229,572</u>	<u>2,127,860</u>	<u>353,977</u>
<b>Total funds</b>	20&21	<u>4,384,663</u>	<u>243,628</u>	<u>5,335,950</u>	<u>368,033</u>

The financial statements were approved by the trustees, and authorised for issue on 15/10/2021 and signed on their behalf by:



Dr Ayman Jundi, Trustee

# CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(951,287)	790,077
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	10	19,200	24,874
Loss on disposal of tangible fixed assets		80,748	-
		<u>(851,339)</u>	<u>814,951</u>
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	16	1,569,954	(1,422,162)
Increase/(decrease) in creditors	18	977,934	(20,690)
Net cash flows from operating activities		<u>1,696,549</u>	<u>(627,901)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	14	(347,278)	(24,960)
Purchase of Investment properties		(240,000)	(16,325)
Sales proceed from disposal of fixed assets		383,058	-
Net cash flows from investing activities		<u>(204,220)</u>	<u>(41,285)</u>
Net increase/(decrease) in cash and cash equivalents		<u>1,492,329</u>	<u>(669,186)</u>
Cash and cash equivalents at 1 January		2,721,939	3,391,125
Cash and cash equivalents at 31 December		<u>4,214,268</u>	<u>2,721,939</u>

The notes on pages 60-79 form an integral part of these financial statements.



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 1 - Charity status

The Charity is an charity incorporated organisation (CIO - Foundation). The Trustees have limited liability.

The principal place of business is:  
6 Carolina Way  
Salford  
Greater Manchester  
M50 2ZY

## 2 - Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

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

### Basis of preparation

Syria Relief is a public benefit entity as defined by FRS 102. The financial statements are prepared in sterling which is the presentational currency of The Charity. Functional currency of The Charity is US Dollar and all amounts are rounded to the nearest hundred thousand.

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

## Basis of consolidation

The consolidated financial statements consolidate the financial statements of The Charity and its subsidiary undertaking drawn up to 31 December 2020.

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

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

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

## Exemption

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

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

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## Going concern

The Trustees have, at the time of approving the financial statements, a reasonable expectation that The Charity have adequate resources to continue in operational existence for the foreseeable future. The various uncertainties presented by the pandemic including the impact of a further spike in infections in Turkey, Iraq and UK have not stopped the work of The Charity. The Charity adjusted its working patterns with greater use of online meetings and online filings. The fundraising operation in UK adjusted to focus more on social media and online fundraising. Where required by local governments and based on availability, staff have taken the vaccine. All offices have been made to comply with Covid-19 guidance.

Action For Humanity (Charity no 1154881) has a transfer agreement in place with Syria Relief (Charity reg 1143797), its subsidiary dated 28 Oct 2020. This agreement requires Syria Relief to transfer its assets, liabilities, contract, and staff to Action For Humanity as soon as it is practical to do so.

This part of a strategy that aims to simplify the structure of Action For Humanity Group and rebrand Syria Relief so that it can reach to areas outside Syria. On 1 Jan 2021, all staff in Syria Relief were TUPED over to Action For Humanity. All fixed assets and most of the asset and liabilities were also transferred on that date. In the first quarter of 2021, most of the funding contracts and supplier contracts have also been novated to Action For Humanity. This move has strengthened the going concern position and control of the charity with significantly more direct income into its accounts.

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

## Income and endowments

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

## Donations and legacies

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

## Grants receivable

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

## Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when: - The donor specifies that the grant or donation must only be used in future accounting periods; or - The donor has imposed conditions which must be met before The Charity has unconditional entitlement.

## Gifts in kind

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

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

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

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

## Expenditure

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

## Raising funds

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

## Charitable activities

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

## Grant provisions

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

## Governance costs

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

## Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

## Tangible fixed assets

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

## Depreciation and amortisation

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

Asset class	Depreciation method and rate
Fixtures & Fittings	25% straight line
Equipment	25% straight line
Buildings	50 years

## Investment properties

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

## Cash and cash equivalents

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

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## Foreign exchange

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

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

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

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

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

## Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of The Charity. Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Pensions and other post retirement obligations

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

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

## Critical accounting judgements and key sources of estimation uncertainty

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

## Significant Judgement

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

## Significant Estimate

Investment properties are valued annually by the trustees using a professional advisor. There is an inevitable degree of judgement involved in that each property is unique and value can only ultimately be reliably tested in the market itself. The value of the investment property which is adjacent to the building used by The Charity is determined by using the square foot usage of the total premises owned by The Charity.

## 3 - Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations to major appeals	1,281,388	1,486,105	2,767,493
Gift aid reclaimed	375,623	-	375,623
Grants, including capital grants;			
HMRC JRS Grant	58,588	-	58,588
Gifts in kind	-	258,038	258,038
	<u>1,715,599</u>	<u>1,744,143</u>	<u>3,459,742</u>

	Unrestricted funds £	Restricted funds £	Total 2019 £
Donations and legacies; Donations to major appeals	1,225,110	1,136,846	2,361,956
Gifts in kind	-	500,702	500,702
	<u>1,225,110</u>	<u>1,637,548</u>	<u>2,862,658</u>

## 4 - Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £
Grants from organisations	30,552	23,171,499	23,202,051

	Unrestricted funds £	Restricted funds £	Total 2019 £
Grants from organisations	228,084	15,727,175	15,955,259

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 5 - Other income

	Unrestricted funds £	Total 2020 £	Total 2019 £
Rental income	19,563	19,563	14,200

## 6 - Expenditure on raising funds

### a) Costs of generating donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £
Advertising, events and publications	51,466	767,185	818,651
Support cost	40,206	425,492	465,698
	91,672	1,192,677	1,284,349

	Unrestricted funds £	Restricted funds £	Total 2019 £
Advertising, events and publications	39,206	487,802	527,008
Support cost	23,124	287,708	310,832
	62,330	775,510	837,840

## 7 - Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £
Medical	-	4,696,300	4,696,300
Food, shelter, humanitarian aid and clothing	-	5,862,262	5,862,262
Social and cultural	-	5,287,439	5,287,439
Education	-	4,989,772	4,989,772
Orphans	-	3,209,940	3,209,940
Other projects	22,801	1,753,270	1,776,071
Support costs	88,732	357,030	445,762
	111,533	26,156,013	26,267,546

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

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 8 - Other expenditure

	Unrestricted funds £	Total 2020 £
Loss on disposal of investment properties and fixed assets	80,748	80,748
	80,748	80,748

## 9- Analysis of support costs

### Support costs allocated to raising funds

	Finance costs £	Administration costs £	Premises costs including depreciation £	Total 2020 £
Fundraising	57,340	402,532	5,826	465,698

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

### Support costs allocated to charitable activities

	Finance £	Administration costs £	Premises costs including depreciation £	Total 2020 £
Medical	33,000	52,904	3,353	89,257
Food, shelter, humanitarian aid and clothing	13,200	21,162	1,341	35,703
Social and cultural	26,400	42,323	2,682	71,405
Education	6,600	10,581	671	17,852
Orphans	13,200	21,162	1,341	35,703
Other projects	39,600	63,485	4,024	107,109
General	1,613	29,025	58,095	88,733
	133,613	240,642	71,507	445,762

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

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 10 - Net incoming/outgoing resources

	2020 £	2019 £
Depreciation of fixed assets	19,200	24,874
	<u>19,200</u>	<u>24,874</u>

## 11 - Trustees remuneration and expenses

Trustees received no remuneration during the year (2019: None)

During the year, The Group reimbursed travelling and connected expenses amounting to £Nil (2019: £3,746)

## 12 - Staff costs

	2020 £	2019 £
Wages and salaries	2,620,924	2,465,067
Social security costs	54,397	54,805
Pensions	8,604	8,394
	<u>2,683,925</u>	<u>2,528,266</u>

Overseas wages and salaries amounting to £1,924,977 (2019: £1,877,065) are included in wages and salaries above.

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

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

	2020 No	2019 No
Charitable activities	131	72
Fundraising and Marketing	8	12
Admin and Support	3	5
	<u>142</u>	<u>89</u>

There are two employees that received emoluments of more than £60,000 during the year. (2019: 1 employee). Band £60,000 to £70,000 - 1 (2019: 0); Band £70,000 to £80,000 - 0 (2019: 1); Band £90,000 to £100,000 - 1 (2019: 0)

The total employee benefits of the key management personnel of The Group were £311,309 (2019 - £218,951).

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 13 - Taxation

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

## 14 - Tangible fixed assets

### Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Costs</b>			
At 1 January 2020	173,674	209,108	382,782
Additions (See note below)	322,500	24,778	347,278
Disposals (See note below)	(173,674)	-	(173,674)
At 31 December 2020	322,500	233,886	556,386
<b>Depreciation</b>			
At 1 January 2020	34,868	165,444	200,312
Charge for the year	8,125	11,075	19,200
Eliminated on disposals	(34,868)	-	(34,868)
At 31 December 2020	8,125	176,519	184,644
<b>Net book value</b>			
At 31 December 2020	314,375	57,367	371,742
At 31 December 2019	138,806	43,664	182,470

## Charity

### Costs

	Land and buildings £	Total £
At 1 January 2020	173,674	173,674
Additions	322,500	322,500
Disposals	(173,674)	(173,674)
At 31 December 2020	322,500	322,500

### Depreciation

At 1 January 2020	34,868	34,868
Charge for the year	8,125	8,125
Eliminated on disposals	(34,868)	(34,868)
At 31 December 2020	8,125	8,125

### Net book value

At 31 December 2020	314,375	314,375
At 31 December 2019	138,806	138,806

## 15 - Investment properties

### Valuation

	Investment properties £
At 1 January 2020	325,000
Additions	240,000
Disposals	(325,000)
At 31 December 2020	240,000

### Provision

At 31 December 2020	-
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### Valuation as at

At 31 December 2020	240,000
At 31 December 2019	325,000

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## Tangible fixed assets and Investment properties

The Charity moved its offices to a new location in Manchester. This involved selling the previous office premises and its adjacent investment properties. During the period The Charity purchased a new building for its offices. A section of the new building is rented and treated as an investment property.

During the year The Group sold its office and adjacent investment property with a carrying value of £463,806 for £383,058 resulting in a loss on disposal of £80,748.

The Group's investment properties are valued annually at fair value, determined by The Trustees, and derived from current market rents and investment property yields, adjusted if necessary for any difference in the nature, location or condition of the specific asset or the length of rental contracts which the property holds.

If the investment properties had been accounted for under the historic cost accounting rules, the net book value of the property would be £238,800 (2019: £316,772).

## 16 - Debtors

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Prepayments	30,573	22,810	3,300	-
Accrued income	1,476,157	3,634,667	-	-
Other debtors	589,984	9,191	-	-
	<u>2,096,714</u>	<u>3,666,668</u>	<u>3,300</u>	<u>-</u>

## 17 - Cash and cash equivalents

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Cash on hand	15,172	4,910	-	-
Cash at bank	4,199,096	2,717,029	838,953	306,141
	<u>4,214,268</u>	<u>2,721,939</u>	<u>838,953</u>	<u>306,141</u>

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

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Other creditors	540,445	354,528	452,530	1,019
Payable to subsidiary	-	-	659,841	400,895
Accruals	934,096	1,205,599	10,629	-
Deferred income	1,033,520	-	-	-
	<u>2,508,061</u>	<u>1,560,127</u>	<u>1,123,000</u>	<u>401,914</u>

Other creditors includes loan of £438,735 (2019: £nil) which are interest free and repayable within 12 months from the year end.

Amount repayable to subsidiary undertaking is interest free and repayable on demand.

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

	Group		Charity	
	2020 £	2019 £	2020 £	2019 £
Other creditors	30,000	-	30,000	-

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 20 - Funds

### Group

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 31 December 2020 £
<b>Unrestricted Funds</b>						
<b>General</b>						
General	2,127,860	1,765,714	(203,205)	(820,878)	(80,748)	2,788,743
<b>Restricted funds</b>						
Medical	318,894	4,527,118	(5,036,647)	190,635	-	-
Food, shelter, humanitarian aid and clothing	181,397	5,719,539	(6,123,946)	177,388	-	(45,622)
Social and cultural	391,511	5,600,083	(5,547,163)	-	-	444,431
Education	-	4,858,776	(5,195,941)	337,165	-	-
Orphans	323,468	3,145,142	(3,333,524)	115,690	-	250,776
Other projects	1,992,820	1,064,984	(2,111,469)	-	-	946,335
<b>Total restricted funds</b>	<b>3,208,090</b>	<b>24,915,642</b>	<b>(27,348,690)</b>	<b>820,878</b>	<b>-</b>	<b>1,595,920</b>
<b>Total funds</b>	<b>5,335,950</b>	<b>26,681,356</b>	<b>(27,551,895)</b>	<b>-</b>	<b>(80,748)</b>	<b>4,384,663</b>

### Funds Prior Year

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
<b>Unrestricted Funds</b>					
<b>General</b>					
General	2,152,147	1,467,394	(846,572)	(645,108)	2,127,861
<b>Restricted funds</b>					
Medical	-	4,702,462	(4,383,568)	-	318,894
Food, shelter, humanitarian aid and clothing	174,351	3,767,168	(3,760,122)	-	181,397
Social and cultural	771,850	1,511,934	(1,892,273)	-	391,511
Education	-	2,712,727	(3,357,835)	645,108	-
Orphans	-	3,012,142	(2,688,674)	-	323,468
Other projects	1,488,850	1,658,290	(1,154,320)	-	1,992,820
<b>Total restricted funds</b>	<b>2,435,051</b>	<b>17,364,723</b>	<b>(17,236,792)</b>	<b>645,108</b>	<b>3,208,090</b>
<b>Total funds</b>	<b>4,587,198</b>	<b>18,832,117</b>	<b>(18,083,364)</b>	<b>-</b>	<b>5,335,951</b>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 21 - Analysis of net assets between funds

### Group

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	371,742	-	371,742
Investment properties	240,000	-	240,000
Current assets	2,670,160	3,640,822	6,310,982
Current liabilities	(463,159)	(2,044,902)	(2,508,061)
Creditors over 1 year	(30,000)	-	(30,000)
	<u>2,788,743</u>	<u>1,595,920</u>	<u>4,384,663</u>

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

### Charity

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	314,375	-	314,375
Investment properties	240,000	-	240,000
Current assets	828,197	14,056	842,253
Current liabilities	(1,123,000)	-	(1,123,000)
Creditors over 1 year	(30,000)	-	(30,000)
	<u>229,572</u>	<u>14,056</u>	<u>243,628</u>

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

## 22 - Financial instruments

	2020 £	2019 £
Financial assets measured at amortised cost	6,280,409	6,388,607
Financial liabilities measured at amortised cost	2,538,060	1,560,127
	<u>8,818,469</u>	<u>7,948,734</u>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

## 23 - Related party transactions

At the year end, amount due to subsidiary undertaking, Syria Relief was £659,842 (2019: £400,895) in respect of capital and other expenditure paid by Syria Relief on behalf of Action For Humanity.

Syria Relief operates from the building owned by Action For Humanity. Action For Humanity does not charge rent to Syria Relief. The Trustees of Action For Humanity consider £11,875 to be the market value of the rent.

The Group ceased employment of Wael Al-Abed, son of Louai Al-Abed (Trustee). He was paid a salary of £9,583 for the year ended 31 December 2019.

During the year, the following trustees made interest free loans to The Charity to gap fund the purchase of the new office building:

Louay El-Abed - £20,000 (2019: £nil)

Molham Entabi - £5,000 (2019: £nil)

Mohammad Anas Nashawi - £68,000 (2019: £nil)

Ayman Jundi - £10,000 (2019: £nil)

## 24 Capital commitment

At 31 December 2020 The Group had no capital commitment.

## 25 Contingent liability

At 31 December 2020 The Group had no known contingent liabilities in the financial statements.

## 26 Control relationship

Action For Humanity (formerly SRIC Limited) is the sole corporate trustee of Syria Relief whereby Action For Humanity has the power to govern the financial and operating policies of Syria Relief. Financial statement of Syria Relief is available from 6 Carolina Way, Salford, Greater Manchester, M50 2ZY

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

## 27 Post balance sheet event

Syria Relief (Charity reg 1143797) has a transfer agreement (Dated 28 Oct 2020) in place with Action For Humanity (Charity no 1154881) to transfer its assets, liabilities, contract, and staff to Action For Humanity as soon as it is practical to do so. This is part of the Action For Humanity Group strategy to simplify the corporate structure of Syria Relief operations and to rebranding Syria Relief as expands its reach to areas outside Syria.

On 1 Jan 2021, all staff in Syria Relief were TUPED over to Action For Humanity. All fixed assets and most of the current assets and liabilities were also transferred. In the first quarter of 2021, most of the funding contracts and supplier contracts have also been novated to Action For Humanity. Syria Relief will continue to generate income and will remain as a going concern in 2021 and beyond.

## 28 Analysis of net debt

	At 1 Jan 2020 £	Cash Flows £	At 31 Dec 2020 £
Cash at bank and in hand	2,721,939	1,492,329	4,214,268
Other loan due within one year	-	(438,735)	(438,735)
Other loan due more than one year		(30,000)	(30,000)
	<u>2,721,939</u>	<u>1,023,594</u>	<u>3,745,533</u>



**ACTION  
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Charity registration number: 1154881