

Charity number: 1143797

Syria Relief
Trustees' report and audited financial statements
for the year ended 28 February 2017

Syria Relief

Financial Statements

Year ended 28 February 2017

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Syria Relief

Legal and Administrative Information

Year ended 28 February 2017

Legal and administrative information

Charity number	1143797
Principal address	BMHC College Road Whaley range Manchester M16 8BP
Trustees	Mounir Hakimi Ayman Jundi Tamim Estwani Mohammad Anas Nashawi Basil Hatahet (Resigned 23 February 2017) Molham Entabi Ghanem Tayara Abeer Zabadne Louai Al-Abed
Chief Executive Officer	Ajmal S Ramzan
Country Director Iraq	Yarub Al Shiraida
Country Director Turkey	Mazen Housseiny
Auditors	Riley Moss Audit LLP Chartered Accountants First Floor 184 Cheetham Hill Road Manchester M8 8LQ

Syria Relief

Trustees' Annual Report

Year ended 28 February 2017

The trustees present their annual report and financial statements of the charity for the year ended 28 February 2017. The financial statements have been prepared in accordance with the accounting policies set out in notes 1 to 3 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts including FRS 102. The trustees who served during the year and up to the date of this report are set out on page 1.

Who we are:

Syria Relief was established in 2011 in response to the Syrian crisis. Appalled by the disaster rapidly unfolding in Syria, a group of friends of Syrian heritage came together in order to provide emergency humanitarian aid, for what was initially assumed would be a short-term outreach. It quickly became clear that the crisis was an enduring one, and Syria Relief was set up as a vehicle to raise essential funds to support innocent civilians caught in the conflict.

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

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

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

We directly aid civilians and displaced communities while providing the tools and training to help them become self-sufficient. Syria Relief has a solid network of committed management and logistics staff on the ground inside Syria. These connections mean we can deliver vital and efficient support to hard-to-reach and besieged areas. Our solid presence on the ground across Syria places Syria Relief in a prime position to facilitate the fastest and most direct distribution of aid to the hardest to reach places in Syria, establishing us as one of the leading Charities operating inside the devastated country.

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

Structure, governance and management

The Trust, which is a recognised charity (Charity No. 1143797), is operated under the rules of its Trust Deed dated 22nd August 2011. The responsibility for the strategic management of the Trust rests solely with the Trustees, who are selected and co-opted under the terms of the Trust Deed. Details of the trustees' expenses and any related party transactions are disclosed in note 18 to the accounts. Trustees are not remunerated for their trusteeship.

The Board:

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

The Trustees can also:

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

Each member of the Board is a volunteer chosen to ensure that we may have range of skills, knowledge and experience needed to respond to challenges. The power of appointing new Trustees is vested in the Board, and there are procedures in place for the induction and training of new Trustees.

There was one Trustee resignation during this financial period.

Governance:

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

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

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

Staffs are invited to give their feedback and advice on policies and developing relationships with other organisations. We continued to invest in the development of our staff and managers to ensure they have the needed skills and knowledge to perform their jobs effectively and efficiently. In addition, and upon instructions of the Board, members of staff would represent the Trust in other official meetings and events. Staffs are required to continuously progress the aims and objectives of Syria Relief and to enhance its operational management and development under the Board's control. Staff continuously research and prepare a stock of potential proposals in different sectors for implementing projects addressing the immediate needs mainly inside and also outside Syria.

This is done in anticipation of establishing new donor links, in the UK and elsewhere, to raise the profile of the charity and the awareness of the huge need in Syria. The aim is to put these proposals forward according to the preference of the potential donor taking in consideration where their interest lays e.g. Education, Health, WASH and in accordance with the Trust's aims and objectives.

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

Objectives and activities

Our Objectives:

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

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

Trustees have also given consideration to the Charity Commission's general guidance on Public Benefit, when setting future objectives and planning future activities.

Achievements and performance

Civilians in Syria continue to bear the brunt of a conflict marked by unparalleled suffering, destruction and disregard for human life. 13.5 million people require humanitarian assistance, including 4.9 million people in need trapped in besieged and hard-to-reach areas, where they are exposed to grave threats to life.

Children and youths, millions of whom have known nothing but conflict, comprise more than half of the displaced, as well as half of those in need of humanitarian assistance. Parties to the conflict act with impunity, committing violations of international humanitarian and human rights law. In some instances, attacks appear to directly target civilians and civilian infrastructure. These indiscriminate attacks are in breach of the International Humanitarian Law (IHL), which aimed at limiting the effects of armed conflict on civilians.

Hospitals, markets and bakeries have been targeted, and scores of civilian deaths and injuries were reported almost on a daily basis. The medical teams working tirelessly to treat civilian casualties also became a target due to the escalation of the ground fighting and airstrikes. This crisis and the continued unrest have unfortunately forced millions of Syrians into extreme poverty with few or no places to turn for help to feed their families obtain medicine and find support during immensely difficult times.

Additionally, changes in conflict dynamics during this period have resulted in new waves of displacement inside and outside of the country, such as the massive influx of IDPs (Internally Displaced Person) from Aleppo City. There has also been a continuing influx of refugees into Turkey coming from Aleppo, Hama and Deir-ez-Zor.

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Co-operation and Partnerships:

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

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

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

Sectors of Work:

Our Programmes are structured into seven sectors of work:

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

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

Food Security and Livelihood:

With no end to the crisis in sight, the people of Syria continue to suffer. A deadly combination of economic pressure and lack of income-generating activities are on the increase, gradually eroding livelihoods across the nation. Through the support of Syria Relief's donors, our staffs were able to provide regular cooked meals to approximately 140,000 people in need of sustenance.

In addition, Syria Relief provided food packages to displaced communities across Syria and in neighbouring countries (for example, in Ersal, Lebanon). Each package contains supplies of a number of staple foods - enough to feed an average-sized family for the period of one month. Nearly 25,000 people continue to benefit from this type of aid.

Syria Relief has also worked to improve food security across the country by building of new bakeries and rehabilitation of existing ones that were destroyed as a result of the conflict. Around 4,800 people in Bennish (Idlib province) and in Toum villages (Damascus suburbs) have received free bread every day from the bakeries

Furthermore, our Livelihood Programme works to foster cooperation in communities, and boost individual prospects and morale in these dire times. All our interventions are carried out with strict recognition of and respect for the Syrian culture, as well as the landscape and needs of the communities in which we operate. These are all necessary factors to ensure effective and long-term results. One such project reached out to 250 households by giving business advice and support to one member of each household. 150 successful beneficiaries received business start-up kits worth approximately £530 each, following their successful presentation of a business plan. 370 beneficiaries were given vocational training in areas including hairdressing, tailoring, and motor repair, among many others. The above beneficiaries were located in Ghotta (rural Damascus) and in Idlib City, areas that are in significant need of such interventions.

We have also provided 8,500 households with agricultural training and 1,000 households with livestock in Deir-ez-Zor, Ghotta, Idlib and Aleppo. The latter 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 are able to support the livestock themselves. Syria Relief's agriculture experts regularly conduct seasonally appropriate training for farmers from each community. They provide hands-on sessions on relevant topics such as pre-planting, pest control, crop management and crop rotations. Recipients of the training are then paid a small sum to go out and conduct this training in their communities, thereby disseminating the knowledge far and wide. Our teams also provide seeds, fertilisers, small agricultural tools and fuel to power irrigation pumps in Idlib and Aleppo governorates. This is provided in collaboration with several organisations, such as IOM, CARE, and FAO. Nearly 10,000 people have benefitted from these projects.

WASH (Water, Sanitation and Hygiene):

The lack of clean water and sanitation facilities is a major factor in the spread of waterborne diseases in communities across Syria. This is particularly relevant for those living in temporary shelters. Syria Relief teams have been working with our partners to rehabilitate water supply system in Idlib and Aleppo governorates, which has been out of operation for quite some time. The defunct water stations used to serve 14 villages, with a population of just under 30,500. About half of those are Internally Displaced Persons (IDPs).

A significant number of people, 60% of whom are children, have struggled to access water for a number of years. Syria Relief has been working to get the water supply system up and running again, not just for a short period of time, but for the foreseeable future. In order to ensure that these villages are more self-sustaining, our staffs have helped establish Water Management Units, comprised of locals who have received technical training in the operation and maintenance of water systems.

Water distribution in Aleppo and Idlib is achieved mainly by the use of tankers, and water bottle distribution is only rarely resorted to, in order to deliver clean water to IDPs. Across rural Aleppo, our staff ensured that nearly 23,000 people—including IDPs that would otherwise go without—have access to clean, treated water. To curb the spread of disease, our teams' constructed hygienic latrines in a number of areas in collaboration with Norwegian Church Aid, World Vision, ACTED, CARE, UN-OCHA, Save the Children and UNICEF.

Non-Food Items (NFI):

The persistent bombardment of infrastructure has left hundreds of thousands of Syrians homeless and displaced. Families are often left without shelter, deprived of their basic daily essentials. Alongside the standard food parcels and food banks, our staff provided essential non-food items to adults and children in crisis, helping them maintain their dignity and humanity. The basic necessities we provided include:

- Toiletries – shower gel, shampoo, soap, toothbrushes, tooth paste, hand wipes.
- Household items – detergent, washing up liquid.
- Sanitary products – sanitary towels.
- Baby supplies – nappies, and baby food.
- Stoves & fuel for burning.
- Tents, blankets and seasonal clothes.

During the winter, temperatures frequently drop below freezing, often with prolonged periods of snow. Thousands live without enough food to eat or clean water to drink; this is especially the case in refugee camps. Others spend the winter huddled inside flimsy tents that are often flooded with freezing water, wetting their clothes and bedding. Without fuel for cooking or to keep themselves warm, IDPs will find it very difficult to sustain themselves. The sight of children, who are forced to walk barefooted across the frozen earth and crying from extreme hunger and cold, is altogether a very common occurrence in Syria.

'Winterisation' is the term given to emergency projects that are specifically aimed at providing essentials to families that are facing the brutal winter: blankets, mattresses, warm socks, sweatshirts, stoves and fuel. Hundreds of families have benefited from these life-saving items throughout the winter period. These projects are completed in collaboration with several developmental partners and donors, such as Ummah Welfare Trust, Al-Khair Foundation, CARE, Save the Children and UN-OCHA.

Manchester Warehouse: This was a pioneering venture, in collaboration with Greater Manchester Police (GMP) and Manchester City Council, to provide youths and interested volunteers with means to help and participate in relief efforts in Syria, through doing voluntary work at our warehouse in New Smithfield Market, Manchester, which was granted to Syria Relief, free of charge, by Manchester City Council.

Over the years, this project has proved to be a phenomenal success for Syria Relief. Total Gifts in Kind of a value of £836,600 were received this year, (£2,160,183 in 2016) and sent to the needy in Syria. Six containers have been sent to Syria during this financial year.

The aim of this facility is to provide youths with a safe and legal alternative, dissuading them from any thought of travel to Syria. The warehouse continues to be a vibrant hub of activity, and the centre of our "Gifts in Kind" programme, where items donated by the public would be sorted and separated, then loaded into containers, prior to shipping to Syria via Turkey. Furthermore, this programme has successfully achieved additional outcomes, such as involvement in volunteering and neighbourhood social cohesion.

Health and Medical Care:

The Charity operates five Primary Healthcare Centres (PHCs), in collaboration with our partners at Save the Children and World Vision International. These PHCs function as "polyclinics" serving over 16,000 patients a month, and providing a broad spectrum of medical services, including assessment and treatment to patients with chronic diseases such as diabetes, breast cancer and asthma as well as acute illnesses such as infections and diarrhoea. Over-the-counter pharmaceuticals and prescription drugs are provided at the centres - items which are otherwise nearly impossible for the general population to access as a result of the crisis in Syria. Located in different areas in Idlib and Aleppo Governorates, these PHCs serve around 16,000 patients each month.

Each PHC also has a Nutrition Clinic, serving these communities with the latest advice on acute nutritional needs of around 2,140 new patients every year, many of whom are pregnant women and young children, the two most vulnerable groups in society when it comes to their ability to access health care.

Syria Relief also runs Prosthetic Limb Clinics in Turkey and in Syria, offering lower limb prostheses, as well as the more complex upper limb prostheses. The demand for prosthetic limbs has, sadly, continued to rise with the increase in indiscriminate barrel-bombing and shelling. Our Mobile Prosthetic Limb Clinic has been operating throughout the northern and central parts of Syria, effectively bringing this life-changing treatment to those who could not otherwise take advantage of the fixed-site clinics in Turkey and Syria. In total, our Prosthetic Limbs Clinics have provided over 1,000 prosthetic limbs, free of charge, this year. Providing a prosthetic limb to an amputee would not only give them back their independence, mobility, and sense of self-worth; it also increases their ability to work, thereby potentially helping an entire family to become more self-sufficient.

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Syria Relief continues to operate a number of mobile clinics, including a mobile dental clinic. These clinics deliver essential healthcare to displaced communities that have little or no access to medical care. Dental care, primary health care, as well as vaccinations and advice, are only a small sample of the wide range of medical services that these mobile clinics deliver.

In collaboration with Ummah Welfare Trust, we have been able to continue our support to the Al-Imaan Hospital in Urum al-Kubra (Western Aleppo), where women and children can receive free medical care. We have provided the hospital with new equipment, recruited qualified doctors and midwives, and constructed labour wards, delivery rooms and obstetric theatres. As a result of this project, women and children in the area have access to highly specialised medical treatment, including antenatal and postnatal care.

We have acquired funding from OFDA via World Vision to support two hospitals and one Primary Healthcare Centre. These facilities are providing gynaecological healthcare, antenatal care, deliveries and postnatal care to mothers and babies, as well as nutritional care for older children. Nearly six thousand patients per month go through these three facilities

Bab Al Hawa Hospital (BHH): Funded jointly by Syria Relief and other well-known charities for the fourth consecutive year, Bab Al Hawa Hospital is the largest and busiest hospital in northern Syria. It is situated on the Turkey-Syria border, an area which used to be a bustling part of the region's tourist circuit.

BHH specialises in treating emergency cases, mostly victims of airstrikes and shelling on populated areas. Many of the injured are children; therefore, our 90-bed Paediatric Ward is invaluable when it comes to such incidents.

BHH also boasts impressive facilities that would allow the treatment of long-standing and chronic conditions, including orthopaedic, general, vascular, ENT, maxillofacial, ophthalmic and thoracic surgeries. On average, 11,000 patients are treated each month at BHH. Facilities at this impressive hospital include an intensive care unit, seven operating theatres, two treatment rooms, a blood bank and a CT scanner. The Hospital Blood Bank and Transfusion Unit also provide services to other hospitals in the area. The Maternity Clinic, continue to provide expert healthcare and advice to pregnant women, new-borns and their mothers.

In addition, BBH houses a state-of-the-art medical training centre, funded by the charities running the Hospital. A wide variety of courses are run by teaching faculties from the UK, the US, Canada and continental Europe, providing essential and advanced training to doctors and healthcare workers. Syria Relief contributes around £36,700 each month to BBH to cover the running costs such as staff salaries (medical and non-medical), equipment and consumables.

Education:

The ongoing conflicts, with regular bombing and shelling of schools and educational facilities have seriously degraded the entire education system in the country. Thousands of school buildings are unusable, and many of those still standing are now used as community shelters from air raids and attacks. Syria Relief has placed education at the centre of its concerns, and education remains one of our largest programmes.

Figures regularly released by the UN and various humanitarian organisations consistently reveal that over half of all those displaced by this devastating crisis are children and young people. Many have witnessed their parents, neighbours and friends being brutally murdered before their eyes, and their homes reduced to rubble. Security concerns, scarce economic resources and persistent difficulties in meeting basic needs are placing pressure on households, thus forcing children out of education and into the workplace, creating an environment where child labour becomes almost the norm in Syria.

Despite these grave and worrying prospects, we continued to provide access to education for children, through school refurbishment and rebuilding programmes. Regrettably, this past year has seen some retraction in our Education Programme, as a result of closure of our 13 schools in Aleppo following the strangulating siege and subsequent fall of the City and displacement of its inhabitants. In addition, during the last two years, 9 of schools have, unfortunately, received direct air strikes, resulting in the deaths of 11 students, and injuries to 5 others.

Nevertheless, Syria Relief still runs 47 schools, providing education for over 14,500 children. Student uniforms, classroom equipment and school meals are provided to every child, free of charge. Teachers receive formal teacher training, as well as training in child protection, psychosocial child support and first-aid.

Many of our schools operate double shifts, in order to accommodate an overwhelming demand from local communities. A number of our schools cater for children with learning difficulties, including children with hearing impairments. All our schools provide "Child-Friendly Spaces", where children who have witnessed untold horrors can receive the psychosocial support they need. This attentive and specialist psychological support, provided by qualified child psychologists, allows pupils to return to normal classrooms, once they are able to overcome the psychological trauma that they have suffered.

We are confident that these efforts will make a significant contribution to ensuring that future generations are able to take on the responsibility of building a new Syria, where all can live in peace. These vital education projects have been delivered in collaboration with Save the Children International, International Alert, Umma Welfare Trust, Al Khair Foundation, Muslim Aid and World Vision International. We are forever grateful to our partners for helping us to deliver in this vital area of humanitarian work.

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The Late Alan Henning Academy: Syria Relief is proud to support the 'Alan Henning Academy' in Mersin, Turkey. This school provides free education and outreach support to about 450 Syrian refugee children. Alan Henning was a British humanitarian who travelled to Syria in order to help those in need. He was captured and killed by extremists operating in Northern Syria. His death was a tragic reminder of the horrors of this war - it shook the humanitarian community to the core. Alan was extremely passionate about the plight of Syrian children in particular. He recognised their vulnerabilities and saw first-hand the devastating effects that this war has on them.

With the blessing of his widow, Barbara Henning, the school provides hope and a bright future for refugee children who would otherwise be deprived of an education and a positive start in life. Describing how she feels about the school, Barbara has said *"I am so pleased to see Alan's legacy is being kept alive. Thank you so much for helping these children receive an education that every child should be entitled to, and hopefully one day they can return home and rebuild their lives"*.

Social & Seasonal Programme:

Syria Relief continued to run a number of social and seasonal programmes to support families, as well as providing special food packages throughout the year. Special projects are launched during the holy and festive seasons, to help struggling communities inside Syria. Gifts and/or food parcels were distributed to alleviate the suffering of people. To that end, funds were spent on a number of such projects, in partnership with other organisations including Ummah Welfare Trust, Muslim Aid, and Al-Khair Foundation during Ramadan (May 2016), Eid Ul Fitr (fitrana / June 2016), and Udhiya (Qurbani) during September 2016, as well as gift parcels that were extended during Christmas 2016.

Thanks to the generosity of our donors and the dedication of our staff on the ground, we distributed aid, in the form of our food parcels, community Iftars, Eid and Christmas gifts, to almost 188,000 people living in hard-to-reach areas such as Ghotta, Talbeesah, Idlib and Aleppo.

In total, we provided food to 400,000 needy people. Our staff and volunteers were often humbled by the joyful and warm responses of our beneficiaries, and by the generosity of our donors who continue to give despite the economic difficulties and austerity at home.

Protection:

As a result of the ongoing crisis, the number of orphans in Syria continues to rise. Our team aims to provide vital support to thousands of orphaned children, in order to ensure that children are not the ones who pay the ultimate price of the conflict. Our Orphan Sponsorship Programme covers all aspects of essential care including food, clothing, healthcare and education. We regularly assess the wellbeing of our sponsored orphans through direct contact with orphans and their careers, as well as speaking to other people of significance in their lives such as schoolteachers.

Nearly 4,000 vulnerable orphans across Syria are receiving sponsorship. While this is an increase on the number of children supported during the previous year (900 orphans in 2016), this number does not go far enough to address the many thousands more children who live a meagre existence without help or support. Much more needs to be done, by Syria Relief, its international partners, and the International Community at large, to address this growing problem.

Explosive Remnants of War (ERW) Warnings and Risk Education (RE): Unexploded Ordnance (UXO) and other explosive remnants of war (ERW) sadly continued to have a devastating effect on the local communities in Syria. Unfortunately, it will stay long after the conflict ends. People affected by this conflict have no choice but to live with this daily risk. The Unexploded Ordnance (UXO) trap people in danger and poverty, preventing them from using their lands.

Syria Relief, in collaboration with Mines Advisory Group (MAG), a well-known Manchester-based, UK-Registered Charity, conducted Risk Education Projects (REP) in different affected areas in Syria. The projects aimed to educate the vulnerable populations, with a strong focus on Internally Displaced Persons (IDPs), women, and children, on the dangers of unexploded ordnance. The projects encompassed all educational and training activities that aim to reduce the risk of injury from mines, unexploded ordnance and abandoned munitions by raising awareness of the threat to individuals and communities and promoting behavioural change, thus reducing the impact of mines and unexploded ordnance on these communities.

Education and training is a two-part process, which involves the imparting and acquiring of knowledge, changing attitudes and practices through teaching and learning. Over 57,000 People in targeted areas in Aleppo, Idlib and Rural Damascus governorates benefited from the Risk Education sessions delivered by specialist teams, providing the necessary "human dimension" to the demining activities. Teachers and Community Focal Points were trained in the Risk Education (RE) delivery, to allow them to cascade the training to the wider community. Crucially, such work enables organisations like us to safely deliver humanitarian aid and development projects.

Besieged Area Update:

The conflict continues to hamper the humanitarian response that aid organisations can deliver to Syria. Freedom of movement is still highly restricted by the presence of armed actors and the threat of landmines. Many people have died, or are placed in serious danger unnecessarily, due to starvation and disease from ingesting contaminated foods, as well as the lack of access to medical treatment. Infants and the elderly are among the worst affected sectors of the population.

The images of the plight of the Internally Displaced Persons (IDPs) have moved the international community. However, due to the strangulating siege on a number of areas inside Syria, relief became difficult to coordinate and deliver. Through sheer dedication and numerous sacrifices, our teams have managed to provide ready-to-eat food parcels and staple-filled food baskets to about 114,000 People in Rural Damascus, Aleppo and Talbeesah, as well as other areas that are designated as besieged or hard-to-reach.

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Until December 2016, major parts of Aleppo city remained under a tight, strangulating blockade, with over 400,000 residents trapped. Thousands of civilians have either been injured or killed due to the lack of access to essential services and basic healthcare. Our Aleppo Appeal was launched for two consecutive months in July and August 2016, an indication of the gravity of the situation on the ground.

Syria Relief was one of the very few charities working inside Aleppo, delivering food packs and emergency aid to people who are caught in the war. Our efforts have resulted in the provision of food parcels to 47,100 people in Aleppo City.

The Evacuation of Aleppo:

Sadly, December 2016 witnessed a huge escalation in the fighting. The Syrian Government forces advanced in the eastern area of Aleppo, causing extensive destruction and massive numbers of casualties, with severe shortages of food and medicines. Aleppo, once was Syria's commercial and cultural hub, was being reduced to rubble. Eventually, the warring factions agreed a ceasefire, and the world began to witness a huge evacuation of civilians on the ground.

U.N. officials estimated, amid intensifying shelling and heavy weapon fire, that about 200,000 people fled Aleppo from the 13th - 15th December 2016. The situation was dire and hardly any humanitarian assistance was available to those in need. Our team was among a handful of charities that were able to lead co-ordination efforts, and deliver aid on the ground. Basic necessities such as mattresses, hygiene items, food and drinking water were provided to civilians. Syria Relief managed to provide ready-to-eat food parcels, regular food baskets, and NFIs (such as 'winterisation' kits, 'new arrival' kits, 'dignity kits' and 'baby kits') to 47,100 people evacuated from Aleppo City.

The commitment and courage of our aid delivery and medical staff on the ground were recognised by the World Health Organisation (WHO), and Syria Relief was presented with an award "*For extraordinary efforts in the humanitarian response to the eastern Aleppo medical evacuation*".

Financial review

Financial Performance:

The Board of Trust is committed to ensure our income is used effectively, efficiently, and responsibly.

Income

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

1. Individual donation - (£1,163,209 – 5.5 % of the total income)
2. Partnerships with other organisations - (£17,537,542 - 84 % of the total income)
3. Fundraising events - (£96,620 - 0.5 % of the total income)
4. Digital donations - (£1,194,155 - 6 % of the total income)
5. Gifts in Kind - (£836,600 - 4 % of the total income)

Expenditure

Syria Relief spent nearly £19.4 million pounds to help needy families and individuals inside and outside Syria. The headlines below demonstrate where the money was spent on:

1. Charitable Activities - (£19,055,876 - 98% of the total expenditure)
2. Fundraising - (£360,769 - 2% of the total expenditure)

The charitable activities spent can be summarised as follows:

1. Medical – (£3,247,856 – 17% of the cost of charitable activities)
2. Food, shelter, humanitarian aid & clothing – (£7,249,198 – 38% of the cost of charitable activities)
3. Education - (£2,430,285 – 13% of the cost of charitable activities)
4. Orphans - (£2,728,562 – 14% of the cost of charitable activities)
5. Social and cultural – (£686,946 – 4% of the cost of charitable activities)
6. Donations in kind - (£836,600 – 4% of the cost of charitable activities)
7. Donations – (£122,116 – 0.6% of the cost of charitable activities)
8. Support costs, including governance – (£1,754,313-9.4% of the cost of charitable activities)

Investment policy:

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

Risk management

The Trust has the ultimate duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls as a responsible organisation, we take very seriously our responsibilities towards our staff, our donors, and our beneficiaries. An important aspect of discharging these responsibilities involves the identification and management of all potential risks that might compromise our staff, our resources, or our ability to deliver our programmes. The Trust, therefore, has the ultimate duty to identify and review the risks to which the Charity is exposed, and must ensure that appropriate controls are in place to provide reasonable assurance against fraud, malicious acts, and error. Risks are complex, due to the nature of the work we carry out. They are assessed on the basis of their likelihood and potential impact, which would allow the implementation of mitigation strategies to manage these risks. Our procedures are designed to manage the risks identified, and provide reasonable assurance against material misstatement or loss.

We have identified key areas of risk. These involve the following:

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

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

Financial stability: It is crucially important that risks to stability and security of income are identified and managed efficiently. These risks include failure to secure sufficient funding for our projects, loss of funding from major donors, fraud or misappropriation of funds, unforeseen cash flow problems, and inadequate reserves policies. We adopt the following actions, amongst others, to mitigate and manage these risks:

- Robust financial planning covering income, expenditure and reserves projections, budgeting and monitoring actual expenditure;
- Maintaining adequate reserves including reserves for debts and cash flow positions against agreed thresholds throughout the year.
- Ensure transparent and rigorous financial controls are in place;
- Monitoring the possible fluctuation of the Pound Sterling against other currencies to avoid financial loss, giving specific attention to the potential impact of the impending "BREXIT".
- Ongoing review of our fundraising income in light of recommendations made by various reviews of charity sector fundraising practices.

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

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

The Trustees, along with the CEO and the senior staff, actively review these risks on a regular basis. They are satisfied that adequate systems and procedures are in place to manage and minimise exposure to the above identified risks. Also, wherever possible, risks are covered by suitable insurance, to reduce their financial impact.

Following a comprehensive review of our processes and policies, and in view of the substantial expansion of our work, the Board has decided to engage an external expert to conduct an internal audit review to all our policies, practices and procedures. A comprehensive risk register will be maintained and reviewed regularly.

Reserves policy:

It is the policy of the charity to have reserve funds. Syria Relief has a policy to hold reserves equivalent to three months of support costs across the whole organisation. This equates to a reserve of a £496,668 which is held by the charity as minimum unrestricted funds. This is sufficient to cover unforeseen expenditure and/or shortfalls in income. The Trustees remain confident in their ability to raise the necessary funds, thereby adhering to the maintenance of a balanced budget.

Plans for future periods:

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

- We need to continue work on growth planning with emphasis on our work as a recognised, well-respected and established charity within the UK and internationally.
- We need to enhance our governance structure, making it more efficient and more robust.
- We need to consider expanding our work to new bases in Jordan and Iraq.
- It is essential that we build new partnerships, and strengthen existing ones, with all relevant stakeholders, to strengthen our position and reinforce our resilience.
- We recognise the importance of continuing our successful participation, collaboration and sharing lessons learnt with INGOs and the UN Cluster Groups.
- Raising the profile of Syria Relief amongst a diverse range of communities is immensely important. This needs to happen through regular appearances on local and national TV stations, press releases and mailing campaigns especially during high-activity periods, such as the month of Ramadan.
- Development of advocacy work aimed at highlighting the plight of Syrian children, in particular, is an area that we aim to develop. This work is expected to raise awareness of this matter, and should help in getting support for this cause.

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments 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 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

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

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

Vote of thanks and gratitude:

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

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

Syria Relief

Trustees' Annual Report

Year ended 28 February 2017

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

We are determined to accelerate our progress in saving lives and giving every possible life in Syria the chance to fulfil their potential, especially the children of Syria. But we know this cannot be done alone. That is why we are working in partnership with a huge range of people and organisations - from worldwide global brands to our dedicated volunteers.

Our promise that you will see how we have driven hard to lift our performance in every way. Our targets are ambitious but achievable. Simply, this is our commitment to continue delivering what we have promised to undertake.

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



Mr Tamim Estwani
Trustee

Date: 20.12.2017

Syria Relief

Independent auditor's report to the trustees of Syria Relief

Year ended 28 February 2017

We have audited the financial statements of Syria Relief for the year ended 28 February 2017 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

Respective responsibilities of trustees and auditor

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2017 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Riley Moss Audit LLP

Statutory Auditors

**Chartered accountants
First Floor
184 Cheetham Hill Road
Manchester
M8 8LQ**

Date: 20.12.2017

Riley Moss Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

The notes on pages 16 to 21 form part of these financial statements.

Syria Relief

Statement of Financial Activities

28 February 2017

		2017	2016		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	1,077,217	19,750,909	20,828,126	12,889,138
Total income		<u>1,077,217</u>	<u>19,750,909</u>	<u>20,828,126</u>	<u>12,889,138</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	19,396	341,373	360,769	323,318
Expenditure on charitable activities	6	236,648	18,819,228	19,055,876	11,368,778
Total expenditure		<u>256,044</u>	<u>19,160,601</u>	<u>19,416,645</u>	<u>11,692,096</u>
Net income		<u>821,173</u>	<u>590,308</u>	<u>1,411,481</u>	<u>1,197,042</u>
Transfers between funds		(739,522)	739,522	–	–
Net movement in funds		81,651	1,329,830	1,411,481	1,197,042
Reconciliation of funds					
Total funds brought forward		870,001	906,083	1,776,084	579,042
Total funds carried forward		<u>951,652</u>	<u>2,235,913</u>	<u>3,187,565</u>	<u>1,776,084</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 21 form part of these financial statements.

Syria Relief

Balance sheet

28 February 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	12	53,496	38,873
Current assets			
Debtors	13	2,235,497	61,150
Cash at bank and in hand		<u>2,970,668</u>	<u>1,718,756</u>
		5,206,165	1,779,906
Creditors: amounts falling due within one year	14	<u>(2,072,096)</u>	<u>(42,695)</u>
Net current assets		<u>3,134,069</u>	<u>1,737,211</u>
Total assets less current liabilities		<u>3,187,565</u>	<u>1,776,084</u>
Net assets		<u>3,187,565</u>	<u>1,776,084</u>
Funds of the charity			
Restricted funds		2,235,913	906,083
Unrestricted funds		<u>951,652</u>	<u>870,001</u>
Total charity funds	16	<u>3,187,565</u>	<u>1,776,084</u>

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



Mr Mounir Hakimi
Trustee

Date: 20.12.2017



Mr Tamim Estwani
Trustee

Date: 20.12.2017

The notes on pages 16 to 21 form part of these financial statements.

Syria Relief

Statement of Cash Flows

Year ended 28 February 2017

	2017 £	2016 £
Cash flows from operating activities		
Net income	1,411,481	1,197,042
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	31,814	20,204
<i>Changes in:</i>		
Trade and other debtors	(2,174,347)	(14,859)
Trade and other creditors	2,029,401	860
Cash generated from operations	1,298,349	1,203,247
Net cash (used in)/from operating activities	<u>1,298,349</u>	<u>1,203,247</u>
Cash flows from investing activities		
Purchase of tangible assets	(46,437)	(21,067)
Net cash used in investing activities	<u>(46,437)</u>	<u>(21,067)</u>
Net (decrease)/increase in cash and cash equivalents	1,251,912	1,182,180
Cash and cash equivalents at beginning of year	1,718,756	536,576
Cash and cash equivalents at end of year	<u>2,970,668</u>	<u>1,718,756</u>

The notes on pages 16 to 21 form part of these financial statements.

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is BMHC, College Road, Whalley range, Manchester, M16 8BP.

2. Statement of compliance

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Charity transitioned from previous UK GAAP to FRS 102 as at 1 March 2015. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP 102, the restatement of comparative items was required. There have been no changes as a result of the transition to FRS102 and the reserves position is unadjusted from the previously reported position.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

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

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

Incoming resources

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

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

Donations in kind for distribution are included in the accounts as incoming resources and resources expended when they are distributed at their approximate market value at the date of distribution. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Income tax recoverable under the Gift Aid Scheme is recognised where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising comprises the costs associated with attracting voluntary income.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity. Support costs and costs relating to the governance of the charity are apportioned to charitable activities they contribute to on a reasonable, justifiable and consistent basis.

Foreign currency

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

Operating leases

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

Tangible assets

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

Depreciation

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

Fixtures, fittings and equipment - 25% straight line

Financial instruments

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

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	1,077,217	1,376,767	2,453,984
Donations in kind	–	836,600	836,600
Grants			
Grants from organisations	–	17,537,542	17,537,542
	<u>1,077,217</u>	<u>19,750,909</u>	<u>20,828,126</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	798,439	1,481,740	2,280,179
Donations in kind	–	2,160,183	2,160,183
Grants			
Grants from organisations	–	8,448,776	8,448,776
	<u>798,439</u>	<u>12,090,699</u>	<u>12,889,138</u>

5. Costs of raising donations and legacies

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Advertising, events and publications		6,903	121,507	128,410
Support costs	7	12,493	219,866	232,359
		<u>19,396</u>	<u>341,373</u>	<u>360,769</u>

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Advertising, events and publications		5,295	65,851	71,146
Support costs	7	18,766	233,406	252,172
		<u>24,061</u>	<u>299,257</u>	<u>323,318</u>

6. Expenditure on charitable activities by fund type and activity type

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Activities undertaken directly				
Medical		20,214	3,227,642	3,247,856
Food, shelter, humanitarian aid and clothing		-	7,249,198	7,249,198
Social and cultural		-	686,946	686,946
Education programme		-	2,430,285	2,430,285
Orphan's sponsorship		-	2,728,562	2,728,562
Donations in kind		-	836,600	836,600
Donations		122,116	-	122,116
Support costs				
Support costs	7	94,318	1,659,995	1,754,313
		<u>236,648</u>	<u>18,819,228</u>	<u>19,055,876</u>

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Activities undertaken directly				
Medical		22,833	2,058,716	2,081,549
Food, shelter, humanitarian aid and clothing		-	3,410,321	3,410,321
Social and cultural		-	324,531	324,531
Education programme		-	1,152,860	1,152,860
Orphan's sponsorship		-	999,578	999,578
Donations in kind		-	2,160,183	2,160,183
Donations		160,549	-	160,549
Support costs				
Support costs	7	80,314	998,893	1,079,207
		<u>263,696</u>	<u>11,105,082</u>	<u>11,368,778</u>

Notes to the Financial Statements

Year ended 28 February 2017

7. Analysis of support costs

The breakdown of support costs and how these were allocated between Expenditure on raising funds and Expenditure on charitable activities is shown below

	Basis of allocation	Expenditure on charitable activities	Expenditure on raising funds	Total 2017	Total 2016
		£	£	£	£
Staff costs	Staff time	1,436,883	165,114	1,601,997	308,268
Overseas contractors	Staff time	–	–	–	730,166
Rent	Usage	69,000	28,498	97,498	100,054
Light and heat	Usage	22,654	309	22,963	6,175
Repairs and maintenance	Usage	15,466	650	16,116	15,264
Insurance and freight	Usage	1,805	–	1,805	5,481
Motor and travelling costs	Usage	81,747	–	81,747	37,222
Governance – Audit	Usage	7,500	–	7,500	7,500
Governance – Accountancy	Usage	4,200	–	4,200	4,200
Legal and professional fees	Usage	69,662	1,132	70,794	22,417
Communication and IT	Usage	28,583	16,996	45,579	20,961
Printing postage and stationary	Usage	18,587	3,092	21,679	19,846
Depreciation	Usage	15,907	15,907	31,814	20,204
General expenses	Usage	12,224	661	12,885	–
Bank charges and exchange (gain)/losses	Usage	(29,905)	–	(29,905)	33,621
		<u>1,754,313</u>	<u>232,359</u>	<u>1,986,672</u>	<u>1,331,379</u>

8. Net income

Net income is stated after charging/ (crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>31,814</u>	<u>20,204</u>

9. Auditors remuneration

	2017	2016
	£	£
Fees payable for the audit of the financial statements	<u>7,500</u>	<u>7,500</u>

10. Staff costs

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

	2017	2016
	£	£
Wages and salaries - UK	296,252	283,894
Social security costs - UK	26,866	24,374
Wages and salaries - Overseas	1,278,879	–
	<u>1,601,997</u>	<u>308,268</u>

Overseas contractors' costs for the year ended 29 February 2016 were £730,166.

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

	2017	2016
	Number	Number
Management and administration of charity - UK	13	13
Management and administration of charity - Overseas	76	–
	<u>89</u>	<u>13</u>

The average monthly number of overseas contractors for the year ended 29 February 2016 was 71.

No employee received employee benefits of more than £60,000 during the year (2016: Nil). The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £58,442 (2016:£49,183).

Notes to the Financial Statements

Year ended 28 February 2017

11. **Trustee remuneration and expenses**

Trustees received no remuneration (2016: None). The charity reimbursed travelling and connected expenses amounting to £248 (2016: £nil) to one trustee.

12. **Tangible fixed assets**

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 March 2016	80,817	80,817
Additions	46,437	46,437
At 28 February 2017	<u>127,254</u>	<u>127,254</u>
Depreciation		
At 1 March 2016	41,944	41,944
Charge for the year	31,814	31,814
At 28 February 2017	<u>73,758</u>	<u>73,758</u>
Carrying amount		
At 28 February 2017	<u>53,496</u>	<u>53,496</u>
At 29 February 2016	<u>38,873</u>	<u>38,873</u>

13. **Debtors**

	2017 £	2016 £
Prepayments and accrued income	2,036,113	20,608
Other debtors	199,384	40,542
	<u>2,235,497</u>	<u>61,150</u>

Prepayments and accrued income include accrued unconditional grants of £2,013,634 (2016:£Nil) from charitable organisations relate to various humanitarian projects.

14. **Creditors: amounts falling due within one year**

	2017 £	2016 £
Accruals and deferred income	2,024,541	36,612
Social security and other taxes	47,555	6,083
	<u>2,072,096</u>	<u>42,695</u>

15. **Deferred income**

Deferred income includes the income received in advance related to the grants from charitable organisations where performance related conditions are specified.

	2017 £	2016 £
Balance as at 1 March 2016	-	-
Amount released in the year	-	-
Amount deferred in the year	2,001,760	-
Balance as at 28 February 2017	<u>2,001,760</u>	<u>-</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 March 2016	Income	Expenditure	Transfers	At 28 February 2017
	£	£	£	£	£
Unrestricted funds	870,001	1,077,217	(256,044)	(739,522)	951,652

Restricted funds

	At 1 March 2016	Income	Expenditure	Transfers	At 28 February 2017
	£	£	£	£	£
Syria Humanitarian	906,083	19,750,909	(19,160,601)	739,522	2,235,913

All restricted funds are for specific humanitarian projects supporting Syrian civilians inside Syria and surrounding region. The restricted funds are categorised by projects. The charity reviewed the movement of the restricted funds from commencement to the year ended 28 February 2017. (See Trustees' Report).

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Tangible fixed assets	53,496	–	53,496
Current assets	968,492	4,237,673	5,206,165
Creditors	(70,336)	(2,001,760)	(2,072,096)
Net assets	951,652	2,235,913	3,187,565

18. Related parties

SRIC Ltd, an incorporated charity, is connected by virtue of common trustees with Syria Relief. During the year Syria Relief made donations of £122,116 (2016: £160,549) to SRIC Ltd.