

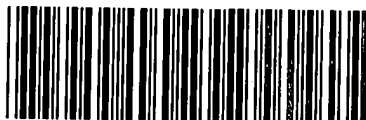
Charity number: 1107341
Company number: 5227785

HUMANITARIAN AID RELIEF TRUST
(A company limited by guarantee)

Report and Financial Statements

For the year ended 31 December 2019

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HUMANITARIAN AID RELIEF TRUST

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HUMANITARIAN AID RELIEF TRUST

Legal and administrative information

Directors and Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. Charity number: 1107341. Company number: 5227785.

Trustees

David Bates
Graham Hadley (Honorary Treasurer) (resigned 30 June 2020)
Ann Gale
Joanne Russell (resigned 11 May 2020)
Stuart Notholt
Andrew Ashdown (appointed 3 December 2019, resigned 3 July 2020)
(Trustees have shared chairmanship during the year by rotation)

Key Management Personnel

Baroness Caroline Cox (President and Founder, Chief Executive)
David Thomas (Projects and Logistics Co-ordinator)
Andrew Willey (Operations Manager February to September 2019)
Anna Mylvaganam (Head of Finance until June 2019)

Registered Office

Unit 1
Jubilee Business Centre
211 Kingsbury Road
Kingsbury
LONDON NW9 8AQ

Auditor

Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Bankers

HSBC Bank plc
333 Vauxhall Bridge Road
London
SW1V 1EJ

Website

www.hart-uk.org

Country of Incorporation

England and Wales

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees

The directors present their report and the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2019, which have been prepared in accordance with the Companies Act of 2006, the Charities Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102). The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Organisation

The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, the members of the Board of Trustees are elected to serve for a period of three years after which they must step down and may be re-elected at the next Annual General Meeting.

A broad skill set is represented on the Board of Trustees, including experts in education, finance, Medical practice and business. This board has been constituted in order to provide the professional and technical expertise required to ensure accountability for and efficiency in HART's work. Trustees are encouraged to visit at least one of the HART humanitarian programmes abroad.

We believe assessing the quality of the work being undertaken with HART funding, the competence of local partners, and the financial integrity of the programmes are the most appropriate ways for Trustees to ensure the accountability of HART's work.

The key management personnel of the charity as listed on Page 1 are in charge of directing, controlling, running and operating the charity on a day to day basis. The pay and remuneration of the Chief Executive Officer is reviewed annually by the Board of Trustees. The pay and remuneration of the all staff are reviewed by the CEO annually.

Fulfilment of the Charity Commission guidelines on Public Benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning our future activities. In particular, we consider how our planned activities will contribute to the aims and objectives of the charity.

Through its advocacy work HART provides a voice in the international arena for people who are, or who are suffering oppression and persecution, who are often not being served by major aid organisations and who are largely 'off the agenda' of the international media. HART's reports are made widely available to the UK Government and Parliament, the Foreign and Commonwealth Office, national and international media, other governmental and non-governmental organisations and a broad cross-section of the public, particularly through faith groups, schools and universities.

The Trustees would like to highlight three particular HART achievements during 2019: The agricultural development of Loi Tai Leng School in Burma, securing two emergency grants for partners in South Sudan and Nigeria, and the partnership with the Diocese of Abyei.

Loi Tai Leng

During HART's visit to Burma in March 2019, the team heard how the displaced Shan people at Loi Tai Leng School were suffering from a lack of food, no running water for the school dormitories or for irrigation, insufficient electricity, a lack of training in agriculture and non-existent teacher training.

In 2019, HART donated £19,036 for water and power projects and for teacher training and sustainable agriculture training. HART also sent a TEFL teacher to set up an English Language programme for students and staff. The teacher training involved over 100 teachers from 5 IDP camps. The agriculture training and associated irrigation and power projects have helped Loi Tai Leng towards their goal of self-sufficiency. They now have water pumped to the dormitories, power for lights and computers, irrigation for new vegetable crops and fish and pig farming. The next step is to create a Sustainable Agriculture Learning Centre which will help displaced Shan people to become self-sufficient in very difficult terrain.

Emergency grants from Guernsey OADC

HART is extremely grateful to the Guernsey Overseas Aid & Development Committee for their support throughout 2019. HART and our partners were privileged to receive two emergency grants in 2019. The first was received in September for flood affected communities in South Sudan who had lost their livelihoods. Following this, Guernsey responded to a second emergency request from HART for our partner, the Diocese of Jos in Nigeria for emergency assistance for civilians fleeing Fulani herdsmen violence in their villages. Due

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

to the nature of HART's work, our partners encounter emergency situations constantly. Therefore, we are very grateful for reliable donors such as Guernsey for their ongoing support.

Partnership with Diocese of Abyei

Baroness Cox's long history of working in Sudan provided an opportunity to support the people of Abyei, a historically oppressed area along the disputed border between Sudan and South Sudan. In September 2019, HART initiated a project with the Diocese of Abyei. Following the devastating floods that wreaked havoc across Sudan and South Sudan in the summer of 2019, HART's initial support was for emergency provisions. In addition, HART's support for the Diocese of Abyei focusses on educational initiatives.

The key charitable aims of HART are:

- To support community-led initiatives relating to healthcare, education, women's empowerment, training, malnutrition and emergency relief, which facilitate rehabilitation and sustainable development
- To work with local partners in communities in isolated, under-reported and marginalised areas
- To highlight the root causes of violations of human rights and poverty through advocacy in multiple arenas.

Review of the year

The Trustees are pleased to report a very productive year 2019 HART is seeking to protect and promote its financial security in order to continue to safeguard the development of the organisation and the projects and services which we offer to our partners. In 2019 total income was down to £557,573, compared to £784,948 in 2018, but HART was nevertheless able to increase its distribution to partners to £323,684, compared to £304,017 in 2018.

HART's financial impact during 2019 is as follows:

HART distributed £323,684 to 14 local partners as follows:

Loi Tai Leng School – Burma	6%
Shan Women's Action Network – Burma	8%
Emergency – Nigeria	1%
Bari School (Diocese of Bari) – Nigeria	4%
Bauchi School – Nigeria – Ningi multicultural school	1%
Emergency Relief – Sudan	1%
Benjamin's Students – Sudan	1%
Rehabilitation Centre – Nagorno-Karabakh	12%
Baroness Cox Academy – South Sudan	12%
Diocese of Wau - Abyei – South Sudan	1%
Dioceses of Wau – Emergency – South Sudan	11%
Emergency Winterization – Syria	11%
Paorinher Centre – Uganda	1%
Hiam Health – East Timor	29%
Rayfield Reconciliation – Nigeria	1%

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

BURMA

Burma, one of the most ethnically diverse countries, has suffered decades of civil war associated with the marginalisation of ethnic groups by the ruling military regime. More than 270,000 civilians are currently displaced, unable to return to their homes because their land is occupied by the army, or has been appropriated by the government. International funding is increasingly funnelled through the government and their approved NGOs, so the marginalised ethnic groups are often excluded.

PARTNER: Health and Hope Partner since: 2008 Programme: Access to Healthcare

Dr. Sasa, founder of Health and Hope, strives to enhance regional healthcare access through focusing on training local Community Health Workers (CHWs) who work in remote areas where local people previously had no access to any health care. His programme has now trained 1,000 CSWs who save the lives of 8 out of 10 people who would previously have died from preventable or treatable diseases, serving a catchment area of a quarter of a million people. Food security and nutritional awareness also increase agricultural production and reduce chronic malnutrition. Health and Hope operate six projects within their programme, from basic health training, to birth attendant training, to refresher courses.

PARTNER: SWAN (Shan Women's Action Network) Partner since: 2004 Programme: Women's Wellbeing

In Shan State, Eastern Burma, our partner SWAN trains local women to become Community Health Workers and auxiliary midwives who provide transformative healthcare and education sessions in their own rural communities and for vulnerable and displaced populations. Through their work, SWAN reduces maternal infant and child mortality rates and improves the health status of women and children in Shan State and Northern Thailand. SWAN strives for gender equality and gender justice through community-based actions, research and advocacy. The network is involved with programmes designed to improve education, health, women's empowerment, crisis support, and income generation. SWAN reinforces the informal networks between Shan women's projects and facilitates co-ordination with other women's organisations from Burma as well as NGOs.

In 2019, HART secured a £33,267 grant from the Aall Foundation towards SWAN's Women's Wellbeing Programme (WWP). The WWP trains and supports 15 dedicated health workers in 9 catchment areas within Shan State, comprising 61 villages. On average, 750-900 adults and adolescents attend the reproductive health sessions offered through the programme and 750-900 children receive health education.

PARTNER: Loi Tai Leng School (connected to SWAN)

Through SWAN, HART also supported a school for displaced children in Loi Tai Leng, a displacement camp along the Burma-Thai border. The school currently educates more than 800 children, over half of whom board because they are orphans or live too far away from the school due to the on-going conflict between Shan State and the national Burmese army.

In 2019, HART donated £10,000 to Loi Tai Leng School to build a dam to enhance agricultural sustainability and access to water for the students and staff, in addition to funding a teacher training programme. HART also donated a further £9,036 towards a sustainable agriculture project which included planting 1,000 trees and building a small pig farm to help diversify the diet of students and teachers.

NAGORNO-KARABAKH (ARTSAKH)

HART visited Nagorno-Karabakh in June 2019 where we met both Artsakh and Armenian delegates and heard about their commitment to promoting democracy and protecting human rights. We also heard about the continuing threat from Azerbaijan, including its increasing military prowess and the way it is encouraging anti-Armenian sentiment in schools.

PARTNER: The Lady Cox Rehabilitation Centre Partner since: 2005 Programme: Rehabilitation

Since its establishment in 1998, The Lady Cox Rehabilitation Centre has been transforming the lives of people living with disabilities in Nagorno-Karabakh. Established by Vardan Tadevosyan, who remains the Director today, the Centre has succeeded in reducing stigma regarding people with disabilities. HART has been happy to support the Centre since 2005, funding around two-fifths of the running costs each year. Today, the Lady Cox Rehabilitation Centre provides hope and healing to over 1,600 patients a year. The Centre has 60 specialists, including 25 nurses and 15 educational specialists (speech therapists). The outpatient department

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

serves more than 100 people with severe movement restrictions, providing them with treatment at home. The Centre also attends to approximately 50 ambulatory treatments per day.

"We give a chance to people with different disabilities to understand their abilities and their rights, and to feel there is no shame." - Vardan Tadevosyan

In 2019, HART donated £39,999 to the Rehabilitation Centre as a contribution to its running costs. Every year, HART enables Vardan to offer a wide variety of therapies for his patients.

NIGERIA

In 2019, Baroness Cox continued to highlight the persecution faced by Christians in Nigeria, questioning the British Government's refusal to define it as genocide. She asked the British Government to acknowledge that the attacks have an ideological basis. Baroness Cox urged representatives of the Foreign Office to ensure the Nigerian Government takes effective action to protect all its citizens and call to account those who perpetrate atrocities. This advocacy has come in the context of the deeply disturbing escalation of violence by many Islamist Fulani herdsmen against Christian communities, which has resulted in the deaths of thousands and the displacement of more than a million civilians.

- **Bari:** HART contributed £10,000 to the Diocese of Bari as part of a donation from Guernsey OADC for construction at the school in the village of Bari. HART also secured a £2,000 donation for Bari school from the Jerusalem Trust.

- **Bauchi:** HART has worked with the Anglican diocese of Bauchi since 2009, in emergency relief, reconstruction of buildings and support of its Ningi multicultural school, which is an important and successful element in its work for reconciliation in an area of great violence, associated with Boko Haram. HART supplied £4,550 to the Diocese of Bauchi in 2019.

- **Mai Adiko Peace project (Rayfield):** this reconciliation work was established in 2014 in Jos, Plateau State, which has seen several outbreaks of Muslim-Christian violence. HART continues to support its work both amongst women of the two communities and amongst the young men who are too easily vulnerable to recruitment by the men of violence.

In 2019, as part of a larger donation from the Jerusalem Trust, HART contributed £3,000 to the Mai Adiko Peace Project in Rayfield.

SOUTH SUDAN

There are approximately sixty tribes in South Sudan, and many of their long term disputes have become a part of the on-going conflict, making the civil war an increasingly complicated situation to resolve. It is estimated that nearly 400,000 people have been killed, 1.9 million have been internally displaced, and 2.1 million have fled to neighbouring countries. The number of people facing malnutrition has reached 6 million, with famine in some areas.

PARTNER: Diocese of Wau Partner since: 2012. Programme: Education/Income generation / Internally Displaced Persons (IDP) relief.

The Diocese of Wau covers two states in South Sudan: Western Bahr el Ghazal and Warrap State, with an approximate area of 125,000 km² and an estimated population of 1.3 million. HART partners undertake a broad range of humanitarian and development programmes and are heavily involved in campaigns for peace across the area, including the Committee for National Healing, Peace and Reconciliation, of which Wau's Archbishop Moses Deng is the local chair.

In 2019, HART secured £39,435 from Guernsey OADC for the Diocese to repair the roofs of 3 classrooms and construct 3 new classrooms to accommodate 670 students at Nyieth School in Gogrial State.

In 2019, following devastating floods that wreaked havoc across South Sudan, HART also secured a £35,000 donation for emergency food and shelter assistance from Guernsey OADC for some of the worst affected communities.

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

PARTNER: Christian Action for Relief and Development (CARD) Partner since: 2015 Programme: Internally Displaced Persons (IDP) Relief

CARD is an implementing partner of the Diocese of Wau, focussing mostly on IDP relief. In 2019, HART donated \$3,000USD to CARD for emergency menstrual hygiene kits and water jerry cans for female IDPs in Hai Masna displacement camp.

PARTNER: Diocese of Abyei

In 2019, HART established a new partnership with the Diocese of Abyei. Following the floods that swept the region in the summer, HART provided £3,523 in emergency funding to help 500 vulnerable members of the Diocese to survive.

SUDAN

In December 2018, protests erupted across Sudan following a 3-fold increase in bread prices. The protests quickly morphed into anti-government rallies, demanding the fall of President al-Bashir and his regime. Over the next few months, protestors and government forces continued to clash, resulting in the death and imprisonment of hundreds of protestors and opposition leaders. On April 11th 2019, President al-Bashir was successfully removed from power but a military regime took over. However, in July 2019, Sudan's ruling military council and opposition leaders signed a historic power-sharing deal to last for 3 years until a transition to civilian democracy.

In January 2019, HART visited the Nuba Mountains in South Kordofan state where we heard reports of severe food insecurity amidst soaring food prices. As the Khartoum Government continued to refuse to allow crossborder aid to reach the Two Areas (Nuba Mountains and Blue Nile State), the situation became increasingly grave which makes HART's work even more necessary and important.

PARTNER: New Sudan Council of Churches (NSCC) Partner since: 2006 Programme: IDP Relief

NSCC is a faith-based organisation run by HART partner, Benjamin Barnaba, that undertakes humanitarian and advocacy work in marginalised areas of Sudan, including Blue Nile State, and in refugee camps in South Sudan.

HART has worked with NSCC to supply community health centres with essential medicines, which are delivered by trained health workers. It can be up to a week's walk to the nearest hospital in Blue Nile, and many people die from easily curable diseases – so this work is crucial. HART has funded medicines, including painkillers and antibiotics, in order to keep health centres stocked.

In 2019, HART donated £4,008 to enable two students from the Blue Nile region to complete their secondary school studies in Uganda.

PARTNER: Nuba Relief, Rehabilitation and Development Organisation Partner since: 2008 Programme: Education

The Nuba Relief, Rehabilitation and Development Organisation (NRRDO) is a community-based organisation in the Nuba Mountains. Since its formation in 1993, it has played a key role in raising awareness of the plight of the Nuba people and in delivering humanitarian relief and community-led development. Their vision is of 'a just and equitable society in which all the people of Southern Kordofan / Nuba Mountains live a dignified life'.

NRRDO carries out diverse projects all across the Nuba Mountains, spanning emergency relief, education, food security, peace-building, gender equality and primary health.

SYRIA

In 2011, encouraged by the Arab Spring pro-democracy movement, demonstrations began with protesters demanding reforms and the resignation of President Assad. Both the government response and the protests soon turned violent. Subsequently, war erupted with military offensives by multiple Islamist extremist forces, including ISIS, against the Syrian Government. This war resulted in horrendous suffering, including atrocities perpetrated by ISIS and other Islamist militias, hundreds of thousands killed and millions displaced from their homes.

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

PARTNER: St Ephrem Patriarchal Development Committee (EDPC) Partner since: 2018 Programme: IDP Relief and Female Empowerment

EDPC has worked under the supervision of the Syrian Orthodox Patriarchate of Antioch since 2003. The EDPC delivers humanitarian assistance to communities throughout Syria, providing the means for people living in poverty and under oppression to increase their capacity and improve their living conditions. Serving displaced civilians, victims of the ongoing crisis, and Iraqi refugees, EDPC strives to foster the cross-cultural and inclusive environment prevalent in traditional Syrian society. EDPC runs projects such as reconstruction of destroyed buildings, vocational training, psychological support, health care, and financial aid for displaced students

In 2019, HART raised £42,000 through a supporter appeal for a Winterization project in Maaloula, Syria. The project intended to provide food hampers and blankets to families returning home during the winter. Unfortunately, due to complications with banks sending funds to Syria and ongoing sanctions against the Syrian Government it has proved difficult to transfer these funds to our partner. We continue to work with our partner, EPDC to ensure the safe arrival of the funds.

TIMOR LESTE

As a young country, Timor-Leste still has a way to go before achieving its Sustainable Development Goals (SDG) of zero hunger and improved nutrition. This makes the work of HART's partner HIAM Health so important in educating and equipping people in how to improve nutrition.

Partner: HIAM Health Partner since: 2005 Programme: Tackling malnutrition

HIAM Health began in 2003, seeking to combat malnutrition and give women more control over their lives and their families, by increasing their nutrition and diversifying their family's personal food production. HIAM Health is unique to Timor Leste; the only organisation tackling malnutrition through empowering and educating women, as well as providing residential rehabilitation for malnourished children.

In 2019, HART donated the final round of funds granted by the Isle of Man Government to HIAM Health, contributing £79,650 towards field visits, Moringa plant nutrition tests and food storage facilities.

UGANDA

Two decades of conflict and mass displacement have devastated northern Uganda, which continues to suffer from high poverty levels, high youth unemployment, gender inequality and a lack of access to basic services. Although significant progress has been made in tackling poverty across Uganda, with the national poverty rate falling from 24.5% in 2009/10 to 19.7% in 2012/13 (Uganda Poverty Status Report 2014), the northern regions continue to lag far behind.

PARTNER: PAORINHER Partner since: 2007 Programme: HIV/AIDS Care/Education

The Patongo Orphans Infants' Health Rehabilitation Centre (PAORINHER) is a life-saving health clinic and psychosocial support centre for children with HIV with an on-site primary school. The clinic provides a comprehensive range of clinical and social services to children living with HIV, including health screening, monitoring of drug use, treating infections, nutritional support and counselling. The staff at PAORINHER conduct extensive outreach programmes to educate more people about the realities of HIV, promote the re-integration of previously ostracised families and identify individuals in need of their services.

One of the aims of PAORINHER is to provide nutrition to vulnerable HIV-infected children. The approach is now changing from providing food parcels to HIV positive children to family livelihood support – helping the most vulnerable families to produce their own food.

In 2019, HART decided to withdraw from our partnership with PAORINHER by the end of the year due to the availability of other aid organisations in the region and a growing need for HART support elsewhere in the world. Following this, HART donated £4,800 towards staff salaries, village health teams, outreach to HIV+ children in rural areas and to support orphaned children living at PAORINHER.

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

HART INITIATIVES

Through our internship scheme, graduates are able to gain valuable experience in the international development sector to help them to shape and establish their careers.

The work they do for HART is invaluable: writing well-researched briefings and blogs, organising events, raising awareness on social media and supporting us with fundraising and administrative tasks. Our small team achieves so much, which would not be possible without the help of our superb interns.

HART Prize for Human Rights Each year we hold a competition for young people passionate about Human Rights. Anyone between the ages of 11 – 25 can enter by writing an essay or submitting a creative piece (artwork, poem, short film etc.) that critically examines human rights abuses occurring in any of the places where HART works.

In 2019, 222 students entered the competition from many parts of the UK and some other countries. All applicants are invited to a prize-giving and exhibition ceremony to meet and mingle with their peers. Each year we are astounded by the calibre of work submitted, motivating us to continue to encourage young people to engage with human rights in whichever form they wish.

Empowering local people Our local partners are in some of the most neglected, inaccessible and dangerous locations in the world. The instability of the situations means international organisations are often absent, making local people the best placed to provide support for their own communities.

Aid Our partners inform us on the greatest needs in their community. Our aid is flexible, efficient and reaches our partners directly, in the areas where it is most needed. Our aid is centred on six of the Sustainable Development Goals: Poverty, Hunger, Health and Wellbeing, Education, Gender Equality and Peace, Justice and Strong Institutions.

Advocacy We project unheard voices onto the international stage. With Baroness Cox in the House of Lords, HART has direct access to UK Parliament. We shed light on human rights abuses by presenting first-hand evidence directly from our partners in the field and enabling their voices to be heard.

Sustainable Development We open doors for our partners by building their capacity and connecting them to additional networks of support so that they can achieve self-sustainability.

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

HART would like to thank each and every one of our supporters who gave generously in 2019, including the following:

- Guernsey Overseas Aid and Development Commission
- Aall Foundation
- Hiscox Foundation
- Street Foundation
- Vardy Foundation
- R&H Sneller Fund
- Operation Mobilisation
- Ingleby Charitable Trust
- Grant Foundation
- Aldred Charitable Trust
- The Association of Certified Public Accountants
- Souter Charitable Trust
- The Rannoch Trust
- The De Vitre Trust
- Cranston Trust
- Bleenham Holding
- The Burdett Trust
- Elam Ministries
- HART USA
- The Jerusalem Trust
- The Manoukian Charitable Foundation
- Stiftelsen Ny Start I Ost

We are profoundly grateful to everyone who supports HART and we pay tribute to those fundraising endeavours which, in so many imaginative ways, support our work. We thank the Trusts, Grant-making Bodies and Companies which provide the much-needed funds for specific projects. We also pay tribute to our loyal supporters and community fundraisers who run, swim, jump and abseil. We thank you all! We look forward to the future with much hope and enthusiasm.

Future developments

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments that the Trustees see fit.

Reserves policy

HART's policy is to maintain unrestricted funds sufficient to cover 4 months' operating expenses which has been the case throughout 2019. Unrestricted Funds at 31st December 2019 were £128,898, compared to £203,345 in 2018.

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

Risk management

A risk management programme is in place and, where appropriate, systems or procedures are established to mitigate any risks the charity might face. These procedures, along with the Risk Register, are regularly reviewed to ensure that they continue to meet the needs of the charity.

The Trustees consider the principal risks and uncertainties facing the charity and their plans and strategies for managing these risks to be:

- Risk 1: Decline in regular income > Mitigation: implement and monitor rigorous fundraising strategy.
- Risk 2: Imbalance of restricted and unrestricted funds > Mitigation: drive individual giving programmes such as direct mail and online giving.
- Risk 3: Misspend of funds at local partner level > Mitigation: Draw up contracts and memorandums of understanding (MOUs) and introduce designated monitoring and evaluation framework for each partner with yearly audits.
- Risk 4: Unpredicted / sudden exit of CEO. Mitigation: The recent appointment COO is a potential successor for CEO.

Statement of fundraising practice

In accordance with the charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice for the Humanitarian Aid Relief Trust in 2019. In 2019 there were no failures to comply with the Fundraising Regulator's code of practice. HART does not sell or swap data with other charities or organisations or make any cold telephone calls to the general public.

In 2019 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course 2019, we received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

We do not engage in persistent or intrusive fundraising practices with any of our supporters, including vulnerable people. Where vulnerable people or those acting on their behalf request to cease communications, we act on their wishes.

Trustees' responsibilities in relation to the financial statements

The Trustees (being Directors of the charitable company) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice and FRS 102 Standard).

Company law requires that the Trustees must not approve financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

HUMANITARIAN AID RELIEF TRUST

Report of the Trustees (continued)

Disclosure of information to auditors

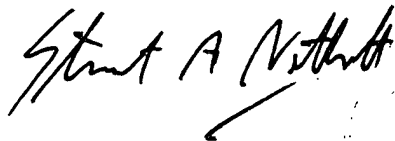
In so far as the Directors are aware at the time of approving our Directors' Annual Report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware;
- The Directors, having made enquiries of fellow directors and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

A resolution will be proposed at the Annual General Meeting that Jacob Cavenagh & Skeet be re-appointed auditors to the charity.

Approved by the board of trustees and signed on its behalf by:



Stuart Notholt
(Trustee)

Date: 23rd September 2020

HUMANITARIAN AID RELIEF TRUST

Independent auditor's report to the members of Humanitarian Aid Relief Trust

Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

HUMANITARIAN AID RELIEF TRUST

Independent auditor's report to the members of Humanitarian Aid Relief Trust (continued)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 determine 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 directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Miriam Hickson FCA (Senior Statutory Auditor)
for and on behalf of Jacob Cavenagh & Skeet
Statutory Auditor
Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Dated: ...17/11/2020.

HUMANITARIAN AID RELIEF TRUST

Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2019

		Unrestricted Funds	Restricted Funds	2019	Unrestricted Funds	Restricted Funds	2018
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	2	305,766	251,126	556,892	412,664	369,887	782,551
Other trading activities	3	258	-	258	2,210	-	2,210
Investments	4	440	-	440	187	-	187
Total income		306,464	251,126	557,590	415,061	369,887	784,948
Expenditure on:							
Raising funds		100,349	-	100,349	75,782	-	75,782
Charitable activities							
Aid		142,786	323,684	466,470	108,565	304,017	412,582
Advocacy		124,972	-	124,972	116,699	-	116,699
Total expenditure	5	368,107	323,684	691,791	301,046	304,017	605,063
Net (expenditure)/income	9	(61,643)	(72,558)	(134,201)	114,015	65,870	179,885
Transfers between funds		(12,731)	12,731	-	(17,522)	17,522	-
Net movement in funds		(74,374)	(59,827)	(134,201)	96,493	83,392	179,885
Total funds brought forward		203,345	147,401	350,746	106,852	64,009	170,861
Total funds carried forward		128,971	87,574	216,545	203,345	147,401	350,746

All of the results relate to continuing activities. The notes on pages 17 to 27 form part of these financial statements.

HUMANITARIAN AID RELIEF TRUST

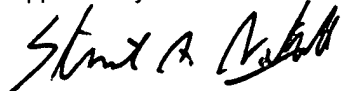
Balance sheet

As at 31 December 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	11		1,593		2,031
Current assets					
Stock			4,293		4,293
Debtors	12		51,068		31,145
Cash at bank and in hand			<u>191,590</u>		<u>328,121</u>
			241,951		363,559
Creditors: amounts falling due within one year	13		<u>(31,999)</u>		<u>(14,844)</u>
Net current assets			<u>214,952</u>		<u>348,715</u>
Total assets less current liabilities			<u>216,545</u>		<u>350,746</u>
Funds					
Unrestricted funds	14		128,971		203,345
Designated Funds	15				-
Restricted funds	16		<u>87,574</u>		<u>147,401</u>
Total funds carried forward	17		<u>216,545</u>		<u>350,746</u>

The directors have taken advantage of the special provisions of Part 15 of the Companies Act 2006 relating to small companies in the preparation of the accounts.

Approved by the board of directors on 23 September 2020 and signed on its behalf.



Stuart Notholt
(Trustee)

The notes on pages 17 to 27 form part of these financial statements.

Company number: 5227785

HUMANITARIAN AID RELIEF TRUST

Statement of cash flows for the year ended 31 December 2019

	Notes	2019	2018
		£	£
Cash (used in)/provided by operating activities	(i)	(136,526)	223,660
Cash flows from investing activities			
Interest received		440	187
Payments to acquire tangible fixed assets		(445)	(202)
Cash (used in) investing activities		(5)	(15)
Net cash (outflow)/inflow		(136,531)	223,645
Cash and cash equivalents at 1 January 2019		328,121	104,476
Cash and cash equivalents at 31 December 2019		191,590	328,121
(i) Cash flows from operating activities			
Net (expenditure)/income		(134,201)	179,885
Interest received shown in investing activities		(440)	(187)
Depreciation		883	2,069
Decrease in stock		-	3,090
(Increase)/Decrease in debtors		(19,923)	39,659
Increase/(Decrease) in creditors		17,155	(856)
Cash (used in)/provided by operating activities		(136,526)	223,660

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements for the year ended 31 December 2019

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) *Basis of accounting*

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting, as modified by the revaluation of investment properties and other investments. The financial statements are prepared in pounds Sterling rounded to the nearest £1.

Humanitarian Aid Relief Trust meets the definition of a public benefit entity under FRS 102. It is a company limited by guarantee (No. 5227785) and a charity registered in England and Wales (No. 1107341). Its registered office address is at Unit 1, Jubilee Business Centre, 211 Kingsbury Road, London, NW9 8AQ.

The trustees have assessed the financial position of the charity over a period of twelve months from the date of the financial statements are approved, and consider there are no material uncertainties about the charity's ability to continue as a going concern.

b) *Income*

Voluntary income and donations (including legacies) are accounted for once the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. The income from trading activities is shown gross, with the associated costs included in fundraising costs. Where material assets are donated to the company for its use, these are capitalised at the estimated market value at the date of the gift and included under income. Assets given for distribution by the charity are received as income when distributed and stated in the accounts at the directors' estimated market value at the time of receipt.

Grant income is recognised on a receivable basis. Where grant income specifies use over a time period in which the expenditure of resources will take place, grants received in advance of costs incurred are recognised as deferred income.

c) *Expenditure*

Expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities.

Expenditure included in Raising Funds relates to amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the charitable company's principal objects, as outlined in the Report of the Trustees.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charitable company.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant is outside the control of the Trust.

Allocation of expenditure

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Support and governance costs attributable to more than one activity are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

1 Accounting policies (continued)

d) *Tangible fixed assets and depreciation*

Tangible fixed assets are included in the balance sheet at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimated residual value of each asset over its estimated useful life. The principal rates in use are:

-Equipment, fixtures and fittings - At rates between 10% and 33% on cost

e) *Stock*

Stock of books is included at the lower of purchase cost and net realisable value with reference to current prices.

f) *Debtors*

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

g) *Cash at bank and in hand*

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

h) *Creditors and provisions*

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

i) *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 their settlement value.

j) *Foreign currency translation*

Transactions in foreign currencies are translated at the rate applicable at the date of the transaction. Balances denominated in foreign currencies are translated at the year-end rate, and any differences arising are taken to the Statement of Financial Activities.

k) *VAT*

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

l) *Fund accounting*

The funds held by the charity are either:

- *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

1 Accounting policies (continued)

m) Pensions

The charity offers pension benefits to eligible employees through the NEST pension scheme. These are defined contribution schemes, the assets of which are held separately from those of the charity. Contributions are charged to the Statement of Financial Activities on an accruals basis.

2 Donations and legacies

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Donations				
Donations from individuals	187,514	99,235	286,749	129,464
Donations from major donors	58,995	149,091	208,086	216,343
Donations from churches	13,945	2,800	16,745	40,137
Donations from schools	362		362	5,627
Donations from corporates	39,950		39,950	385,980
	<u>300,766</u>	<u>251,126</u>	<u>551,892</u>	<u>777,551</u>
Legacies	5,000	-	5,000	5,000
Total	<u>305,766</u>	<u>251,126</u>	<u>556,892</u>	<u>782,551</u>

3 Other trading activities

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Book sales	202	-	202	1,068
Other merchandise	-	-	-	(150)
Other income	56		56	1,292
Total	<u>258</u>	<u>-</u>	<u>258</u>	<u>2,210</u>

4 Investment income

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Interest receivable from UK bank accounts	440	-	440	187

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

5 Analysis of expenditure

	Raising Funds £	<u>Charitable Expenditure</u>		Support costs £	Governance costs £	2019 Total £	2018 Total £
		Aid £	Advocacy £				
Staff costs (Note 7)	51,696	60,964	46,864	35,342	4,672	199,538	173,767
Recruitment	143	169	130	98	13	553	1,397
Training	20	24	18	14	2	78	156
Consultancy	3,332	-	9,995	4,149	16,659	34,135	17,107
Office Costs	593	378	-	42,585	-	43,556	37,116
Depreciation	-	-	-	883	-	883	2,069
Travel and subsistence	-	25,943	17,295	-	-	43,238	28,298
Books and Merchandise	894	-	894	-	-	1,788	3,090
Communications	3,782	-	13,259	88	88	17,217	27,700
Audit	-	-	-	-	7,566	7,566	6,180
Accountancy	1,428	3,571	-	5,714	3,571	14,284	-
Other legal costs	-	-	-	-	-	-	177
Insurance	-	1,806	1,204	2,261	-	5,271	3,989
Grants payable (Note 6)	-	323,684	-	-	-	323,684	304,017
Expenditure carried forward	61,888	416,539	89,659	91,134	32,571	691,791	605,063

(Note 5 continues on next page)

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

5 Analysis of expenditure (continued)

Support costs/basis of apportionment

	Raising Funds	Charitable Expenditure		Support costs	Governance costs	2019 Total	2018 Total
		Aid	Advocacy				
	£	£	£	£	£	£	£
Expenditure brought forward	61,888	416,539	89,659	91,134	32,571	691,791	605,063
Staff Costs (Staff time)	15,976	18,840	14,483	(41,056)	(8,243)	-	-
Recruitment (Staff time)	36	42	33	(98)	(13)	-	-
Training (Staff time)	5	6	5	(14)	(2)	-	-
Consultancy (Staff time)	6,743	7,952	6,113	(4,149)	(16,659)	-	-
Office Costs (Staff time)	13,801	16,274	12,509	(42,584)	-	-	-
Depreciation (Staff time)	286	338	260	(884)	-	-	-
Communications (Staff time)	57	67	52	(88)	(88)	-	-
Audit (Direct cost)	824	5,548	1,194	-	(7,566)	-	-
Insurance (Staff time)	733	864	664	(2,261)	-	-	-
Total expenditure 2019	<u>100,349</u>	<u>466,470</u>	<u>124,972</u>	<u>-</u>	<u>-</u>	<u>691,791</u>	<u>605,063</u>
Total expenditure 2018	<u>75,782</u>	<u>412,582</u>	<u>116,699</u>	<u>-</u>	<u>-</u>	<u>605,063</u>	

The charity initially identifies the costs of its support functions. It then identifies those costs relating to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Raising Funds, Aid and Advocacy as outlined above.

Of the total expenditure, £368,107 was unrestricted (2018: £301,046) and £323,684 was restricted (2018: £304,017).

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

6 Grants payable

	2019 Number	2019 £	2018 £
Grants payable			
Aid programmes			
Burma	4	43,704	17,459
Nagorno-Karabakh	1	39,999	44,213
Nigeria	5	20,850	65,756
South Sudan	5	80,723	57,061
Sudan	3	4,008	50,000
Syria	2	35,000	26,100
Timor-Leste	2	94,600	21,650
Uganda	1	4,800	21,778
Total grants awarded		323,684	304,017
Projects			
Burma			
Loi Tai Leng School – Burma		19,036	2,459
Shan Women's Action Network Community Health (Burma)		18,267	15,000
Shan Women's Action Network Women's Empowerment (Burma)		6,401	-
Emergency Needs (Nigeria)		1,300	45,686
Bari School (Diocese of Bari - Nigeria))		12,000	11,670
Bauchi School – Nigeria – Ningi multicultural school		4,550	7,000
Rayfield (Rayfield peace reconciliation project – Nigeria)		3,000	900
Jos Institute (Diocese of Jos - Nigeria))		-	500
Blue Nile Relief (Sudan)		-	50,000
Benjamin's Students (Sudan)		4,008	-
Emergency Relief (Sudan)		-	-
Lady Cox Rehabilitation Centre (Nagorno Karabakh)		39,999	44,213
Baroness Cox Academy (South Sudan)		39,435	4,509
Emergency relief (South Sudan)		2,765	2,000
Diocese of Wau (South Sudan)		35,000	36,032
Diocese of Wau Educational projects (South Sudan)		-	14,520
Diocese of Abyei (South Sudan)		3,523	-
Empowering Women in Maaloula (Syria)		-	26,100
Winterisation 2019 (Syria)		35,000	-
Hiam Health (Timor Leste)		14,950	-
Community Health Programme (Timor Leste)		79,650	21,650
PAORINHER Centre (Uganda)		4,800	21,778
Total grants awarded		323,684	304,017

The Trustees have taken advantage of the exemption applicable to disclosure of grants to institutions and individuals on the grounds of serious prejudice, owing to the nature and location of the projects funded.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

7 Staff numbers and costs

	2019	2018
	£	£
<i>Staff costs:</i>		
Wages and salaries	181,465	158,114
Social security costs	15,337	13,333
Employer contributions to defined contribution pension schemes	2,736	2,320
	199,538	173,767

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2019	2018
	Number	Number
Raising funds	1.6	1.0
Aid	0.6	0.8
Advocacy	0.8	1.0
Support	2.2	2.0
Governance	0.2	0.2
	5.4	5.0

There were no employees with employee benefits excluding employer pension costs above £60,000.

Key Management Personnel

The total employee benefits of the key management personnel of the charity as listed on page 1 were £146,908 (2018: £121,276).

8 Related party transactions

The key management personnel of the charity are considered to be related parties and the total employee benefits are set out in note 7 above. The trustees are not remunerated. No trustees were reimbursed for expenses incurred in the course of the charity's operations (2018: none).

During the year, total donations income of £19,125 (2018: £26,325) was received from trustees. There were no other related party transactions during the year.

9 Net (expenditure)/income

This is stated after charging:

	2019	2018
	£	£
Depreciation	883	2,069
Auditors' remuneration (including VAT):		
Audit	7,566	6,180

10 Taxation

The charity is exempt from corporation tax on its charitable activities.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

11 Tangible fixed assets

	<i>Equipment, fixtures & fittings</i> £	<i>Total</i> £
Cost		
At 1 January 2019	15,200	15,200
Additions in the year	445	445
At 31 December 2019	<u>15,645</u>	<u>15,645</u>
Depreciation		
At 1 January 2019	13,169	13,169
Provision for the year	883	883
At 31 December 2019	<u>14,052</u>	<u>14,052</u>
Net book value		
At 31 December 2019	<u>1,593</u>	<u>1,593</u>
At 31 December 2018	<u>2,031</u>	<u>2,031</u>

12 Debtors

	2019 £	2018 £
Prepayments	4,403	3,797
Gift aid recoverable	15,729	17,857
Accrued Income	24,717	-
Other Debtors	6,218	9,491
	<u>51,068</u>	<u>31,145</u>

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	26,800	6,120
Credit Card	574	-
Trade creditors	4,625	8,724
	<u>31,999</u>	<u>14,844</u>

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

14 Unrestricted funds

2019	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
General fund	203,345	306,464	(368,107)	(12,731)	128,971

2018	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
General fund	93,050	415,061	(287,244)	(17,522)	203,345

15 Designated funds

2019	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Designated fund	-	-	-	-	-

2018	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Designated fund	13,802	-	(13,802)	-	-

This designated fund was set up to cover expenses of South Sudan monitoring and evaluation visit. This took place in January 2018.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

16 Restricted funds

2019	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Burma	13,398	55,790	(43,704)	(900)	24,584
East Timor	94,600	-	(94,600)	-	-
India	604	-	-	-	604
Nagorno-Karabakh	5,589	49,659	(39,999)	-	15,249
Nigeria	17,227	5,625	(20,850)	1,300	3,302
Sudan	-	4,299	(4,008)	4,008	4,299
South Sudan	15,670	90,727	(80,723)	3,523	29,197
Syria	-	45,001	(35,000)	-	10,001
Uganda	153	25	(4,800)	4,800	178
Funds to be allocated	160	-	-	-	160
	<u>147,401</u>	<u>251,126</u>	<u>(323,684)</u>	<u>12,731</u>	<u>87,574</u>

2018	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Burma	14,260	16,597	(17,459)	-	13,398
East Timor	21,650	94,600	(21,650)	-	94,600
India	604	-	-	-	604
Nagorno-Karabakh	23,015	26,787	(44,213)	-	5,589
Nigeria	1,400	81,583	(65,756)	-	17,227
Sudan	-	42,828	(50,000)	7,172	-
South Sudan	1,320	71,411	(57,061)	-	15,670
Syria	1,600	14,150	(26,100)	10,350	-
Uganda	-	21,931	(21,778)	-	153
Funds to be allocated	160	-	-	-	160
	<u>64,009</u>	<u>369,887</u>	<u>(304,017)</u>	<u>17,522</u>	<u>147,401</u>

All restricted funds relate to specific projects carried out in each geographical area shown. Transfers were made from the General Fund to any projects where expenditure exceeded total income.

HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued) for the year ended 31 December 2019

17 Analysis of net assets between funds

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	2019	2018
	£	£	£	£	£
Fund balances at 31 December 2019 are represented by:					
Tangible fixed assets	1,593	-	-	1,593	2,031
Current assets	159,377	-	87,574	246,951	363,559
Current liabilities	(31,999)	-	-	(31,999)	(14,844)
	<u>128,971</u>	<u>-</u>	<u>87,574</u>	<u>216,545</u>	<u>350,746</u>

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	2018	2017
	£	£	£	£	£
Fund balances at 31 December 2018 are represented by:					
Tangible fixed assets	2,031	-	-	2,031	3,898
Current assets	216,158	-	147,401	363,559	182,663
Current liabilities	(14,844)	-	-	(14,844)	(15,700)
	<u>203,345</u>	<u>-</u>	<u>147,401</u>	<u>350,746</u>	<u>170,861</u>

18 Operating Lease Commitments

	2019	2018
	£	£
Within one year	-	6,800
Lease charges in year	<u>20,400</u>	<u>27,350</u>