

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 2021**

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COMPANIES HOUSE

Another Answer Books & Accounts  
1<sup>st</sup> Floor Bourne House  
Cores End Road  
Bourne End  
SL8 5AR

# HUMANITARIAN AID RELIEF TRUST

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# HUMANITARIAN AID RELIEF TRUST

## Legal and administrative information

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### 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 (Chair)  
Ann Gale (resigned 14<sup>th</sup> August 2021)  
Stuart Notholt  
Steven Turner  
Prakash Patel (Honorary Treasurer)  
Robert Kerr (resigned 19<sup>th</sup> January 2021)  
Ankur Pandya (appointed 4<sup>th</sup> August 2021)

### Key Management Personnel

Baroness Caroline Cox (President and Founder)  
Samuel Mason (Chief Executive Officer)  
David Thomas (Projects and Logistics Co-ordinator)

### Registered Office

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

### Auditor

Sterling Grove Accountants Limited  
Fawley House  
2 Regatta Place,  
Marlow Road  
Bourne End  
Buckinghamshire  
SL8 5TD

### Bankers

HSBC Bank plc  
333 Vauxhall Bridge Road  
London  
SW1V 1EJ

### Website

[www.hart-uk.org](http://www.hart-uk.org)

### Country of Incorporation

England and Wales

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

The directors present their report and the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2021, 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**

HART is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

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 HART achievements during 2021: HART's new Burmese partnership and the provision of cross-border aid to communities inside Burma following the military takeover, the launch of HART's 'Road to Hope: Mobile Education in Emergencies' programme in central Nigeria and the provision of life-saving food assistance to isolated communities in Blue Nile State, Sudan.*

### **BURMA**

After the military takeover of Burma in February 2021, fighting between the military and multiple armed ethnic groups saw thousands of people displaced across the country, with many fleeing over borders. HART and its Burmese partners sprang into action to support the growing number of families fleeing attacks on their villages. HART partner, the **Shan Women's Action Network (SWAN)** asked HART for emergency funding to provide humanitarian assistance to families arriving at the Thai border with nothing. We are proud that HART was able to respond immediately with funding to support more than 800 families with food, hygiene kits and COVID-19 Personal Protection Equipment (PPE).

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

Moreover in 2021, the Trustees were pleased to support HART's new partnership with **Sunshine Health & Education Foundation (SHEF)**, a non-governmental organisation based in Thailand which borders eastern Burma. HART has partnered with SHEF to support their provision of education for displaced children from Karen State in eastern Burma, as well as their provision of life-saving humanitarian assistance to Burmese refugees inside Thailand.

### **NIGERIA**

The launch of HART's 'Roads to Hope: Mobile Education in Emergencies' project in central Nigeria was a particular highlight of 2021. For years, Boko Haram and other terrorist factions have targeted schools in Nigeria's north and central regions. They kill teachers and students whilst carrying out mass abductions for ransom. During regular visits by the HART team to partners in Nigeria, we are constantly told by communities that there are no foreign or domestic projects providing education to displaced children in central Nigeria. As is common in conflict-ridden regions, education is widely regarded as the key tool to liberate children from injustice, violence and marginalisation. Therefore, HART and its partner, the **Diocese of Jos**, drew up an innovative solution to the problem faced by thousands of children who are scattered across displacement camps and deprived of their education. The concept is simple: when it is unsafe for children to travel to school, bring school to the children. After equipping a 4x4 truck with books, pens, a whiteboard, an LED monitor and a solar-powered generator, the project recruits local schoolteachers (who live alongside the children in displacement camps) to teach the children English and Maths.

### **SUDAN**

Throughout 2021, HART prioritised the vulnerable and isolated communities of Blue Nile state in Sudan for support. The people of Blue Nile continue to battle against the devastating effects of more than three decades of civil war, combined with severe drought and flooding that has swept across the region since 2019. Extreme weather events have left most regions unable to cultivate and highly dependent on foreign assistance. Access to healthcare and education remains extremely limited or non-existent. Throughout the year, thousands of refugees fled to Blue Nile due to the escalating conflict in Ethiopia and the inadequacy of refugee camps in South Sudan. With no UN aid agencies currently operating in the region, **NSCC** reached out to HART for urgent assistance. HART was grateful to secure £46,232 from the **Guernsey Overseas Aid & Development Commission** to support the most vulnerable households returning to Blue Nile. We were pleased to be able to provide grain, lentils and salt to more than 910 households.

#### **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.

#### **Financial review of the year**

The Trustees are pleased to report a very productive year 2021. 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 2021 total income increased to £583,430, compared to £546,215 in 2020, which enabled HART to distribute £313,503 to partners compared to £244,007 in 2020.

The charitable company's accounts show a deficit for the year ending 31<sup>st</sup> December 2021 of £49,558 compared with a surplus of £25,549 for 2020. Therefore, in line with the Charity Commission guidelines, we have had to use our reserves to meet the resultant deficit.

Unrestricted Funds at 31<sup>st</sup> December 2021 were £112,171, compared to £96,269 in 2020. Restricted funds at 31<sup>st</sup> December 2021 were £80,365 compared with a balance of £135,825 in 2020. There were no designated funds at 31<sup>st</sup> December 2021 compared with a balance of £10,000 in 2020.

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

HART's financial impact during 2021 is as follows:

HART distributed £313,503 to 17 local partners as follows:

Emergency Relief (Burma)	10,820	3%
Health & Hope (Burma)	22,483	7%
Loi Tai Leng School (Burma)	2,500	1%
Relief for IDPs (Burma)	18,000	6%
SWAN Community Health (Burma)	19,360	6%
Lady Cox Rehabilitation Centre (Nagorno Karabakh)	70,863	23%
Emergency Needs (Nigeria)	37,343	12%
Blue Nile Relief (Sudan)	46,232	15%
Educational Vehicle (Sudan)	20,000	6%
NRRDO (Sudan)	5,191	2%
Emergency relief (South Sudan)	2,000	1%
Diocese of Wau Educational projects (South Sudan)	10,000	3%
Diocese of Abyei (South Sudan)	13,593	4%
Diocese of Abyei Classroom Construction (South Sudan)	22,082	7%
Empowering Women in Maaloula (Syria)	4,000	1%
Winterisation (Syria)	6,200	2%
PAORINHER Centre (Uganda)	2,836	1%
<b>Total grants awarded</b>	<b>313,503</b>	<b>100%</b>

**BURMA** One of the most ethnically diverse of countries, Burma has suffered decades of civil war associated with the marginalisation of ethnic groups by the ruling military regime. Prior to the military takeover in February 2021, more than 370,000 civilians were displaced. Since the coup d'état, more than 440,000 civilians have been newly displaced, unable to return to their homes due to military clashes and widespread persecution of ethnic minorities.

### **PARTNER: SWAN (Shan Women's Action Network)**

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. HART provides annual funding to support these initiatives. 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 in Burma as well as NGOs.

In 2021, with COVID-19 continuing to affect the roll out of SWAN's annual reproductive and child health programmes, HART and SWAN redirected some of their programme funding to support the influx of refugees arriving at the border with Thailand. Funds were used to provide refugees and internally displaced persons with food, hygiene kits and PPE. Despite the ongoing security threats, SWAN was determined not to further isolate communities by halting their infant and maternal healthcare programmes altogether. Therefore, SWAN's Community Health Workers (CHWs) continued to travel to remote communities throughout the year to provide pre and post-natal care to pregnant women and assist with their childbirth. 21 new traditional birth attendants were trained, and HART's support meant that every CHW was provided with a COVID-19 protection kit.

### **PARTNER: Loi Tai Leng School (connected to SWAN)**

Through SWAN, HART also supports 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 2021, the ongoing closure of Burma's border with Thailand due to COVID-19 meant that the cost of transporting food to Loi Tai Leng School almost doubled. With no other international donors, school staff were

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

nervous about having to reduce the number of school meals. We are pleased that HART could support 340 boarding students with three full meals per day throughout 2021. At the same time, students and teachers rapidly expanded their school feeding programme to enhance their food security.

**Deputy Director of Shan State Education Commission said:** *"Without your support, our boarding students at Loi Tai Leng would not have had a proper meal during the COVID period."*

**NAGORNO-KARABAKH (ARTSAKH)** The war of September 2020 saw a large number of Turkish drones deliberately aimed at civilian targets in Stepanakert and other Nagorno Karabakh towns and villages. Thousands of people were killed on both sides and the ethnic Armenians that call Nagorno Karabakh home lost a significant amount of land to Azerbaijan following the announcement of a ceasefire in November 2020.

### **PARTNER: The Lady Cox Rehabilitation Centre**

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 2,000 patients a year.

Following the 44-day war in 2020, demand on the Centre's services has significantly increased with the influx of injured soldiers. The Centre has reached its physical capacity and is now reliant on supporting patients via home visits. Prior to the war, the Centre was providing home visits to approximately 300 patients per year. Since the war, home visits have increased to support more than 400 patients per year. The Centre is overstretched as it has committed to not placing any injured soldiers on the waiting list.

In 2021, following a supporter appeal which raised £71,000 for Vardan's staff and patients following the war, HART's funding supported the running costs of the Centre as well as the emergency evacuation logistics and humanitarian assistance for the Centre's disabled patients following the conflict.

**NIGERIA** HART campaigned on behalf of the citizens of North and Middle-belt Nigeria throughout 2020. Baroness Cox repeatedly asked the British Government what humanitarian assistance they are providing to internally displaced persons in the north and central states and campaigned for greater financial and technical assistance to be sent to help strengthen the rule of law and protect freedom of religion or belief in that region.

### **PARTNER: Diocese of Jos**

In early 2021, HART secured funding from the **Aall Foundation** to support conflict-affected internally displaced persons in Plateau state, central Nigeria to return home. The funds were needed to provide emergency relief and sustainable agricultural assistance, enabling people to earn an income and regain self-sufficiency. Despite significant ongoing security challenges, the Diocese of Jos distributed farming hoes, grinding machines and water pumps to remote and isolated villages. Roofing sheets were provided to those whose homes had been burnt by the Fulani militia. HART also sent £16,000 for the Diocese of Jos to purchase and equip the first mobile education van.

**HART partner, Canon Hassan John, said:** *"The provision of food, and knowledge that they can return to their burnt homes again is life-changing. They have not received any help from the Government or from any other organisation apart from HART."*

**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.

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

### **PARTNER: Diocese of Wau**

HART donated £10,000 to the Diocese of Wau in 2021 to support the teaching staff salaries and college running costs at St. John's College, located within the Wau Diocese compound.

### **PARTNER: Diocese of Abyei**

Abyei is a disputed region located along the border between Sudan and South Sudan. The people who live there suffer greatly from a political failure by the two countries to reach an agreement about its location. As such, the region is deprived of aid and advocacy organisations and the devastating floods of 2019 and 2020 only exacerbated existing hardships.

In 2021, HART secured £49,073 from the Guernsey Overseas Aid & Development Commission to construct four new classrooms at Agok School, located in the Abyei Diocese compound. Of this amount, income totalling £22,082 was recognised in the year. Having visited Agok School in January 2020, previously supporting the reconstruction of the girls' toilet blocks, HART is overjoyed to have launched the classroom construction project in September 2021.

HART provided funding for emergency relief throughout the year, supporting requests related to COVID-19 relief, flood relief and conflict relief.

**SUDAN** 2021 was the second year of Sudan's three-year transition to democratic rule following the ousting of former President al-Bashir in 2019. In a significant blow to activists inside Sudan, the Sudanese military took control of the government in a military coup in October 2021, less than six months before a civilian government was set to takeover. Subsequently, ongoing instability in Khartoum, global inflation and worsening climate change have exacerbated Sudan's existing challenges regarding access to food, education and healthcare.

### **PARTNER: New Sudan Council of Churches (NSCC)**

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.

In June 2021, with funding secured from the **Aall Foundation** in 2020, HART and our partner, **New Sudan Council of Churches (NSCC)** facilitated an historic teacher-training project. Involving at least one teacher from every primary school in the state, it was the first foreign or domestic education project in the state since 2015.

HART also secured a £46,232 emergency grant from the **Guernsey OADC** to support 910 households in Blue Nile State with food assistance to last four months.

**Benjamin Barnaba, Executive Director of New Sudan Council of Churches said:** *"Food assistance from HART came at the right time and was delivered at the peak of their suffering. It was a great joy to take HART's love to the people of Blue Nile."*

### **PARTNER: Nuba Relief, Rehabilitation and Development Organisation (NRRDO)**

NRRDO is a community-based organisation operating in the Nuba Mountains of Sudan. Since 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.

In May 2021, with funding secured from **The Ashworth Trust** in 2020, NRRDO facilitated a hygiene and sanitation awareness workshop for fifty young women and schoolgirls, focusing on personal hygiene and why it matters, the prevention of water-borne diseases and food contamination prevention. Additionally, the project distributed two hundred 'dignity kits' containing underwear, soap, sanitary towels, toothbrush, toothpaste and body lotion.

**SYRIA** The impact of UK-backed economic sanctions continued to devastate the lives of civilians living inside Syria in 2021. A lack of sustained access to healthcare, education, housing and food have exacerbated the effects of the conflict and pushed millions of people into poverty. The worsening economic and political crisis in neighbouring Lebanon has led to severe fuel shortages, price hikes and inflation.

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

### **PARTNER: St Ephrem Patriarchal Development Committee (EDPC)**

EDPC works under the supervision of the Syriac Orthodox Patriarchate of Antioch to provide humanitarian assistance to the people of Syria. EPDC provides the means for people living in poverty and under oppression to increase their capacity building and improve their living conditions.

In 2021, HART continued to support the female income-generating/food security project in Maaloula.

### **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 2021, 246 students entered the competition from many parts of the UK and around the world. Due to COVID-19, HART hosted an online Awards Ceremony which featured virtual performances from some of the competition's shortlisted entrants. 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.

HART would like to thank each and every one of our supporters who gave generously in 2021, including the following:

- Guernsey Overseas Aid and Development Commission
- The Aall Foundation
- The Ahmanson Trust
- Jeffries Investment Bank
- The Street Foundation
- The Vardy Foundation
- The R&H Sneller Fund
- The Ingleby Charitable Trust
- Aldred Charitable Trust
- The Association of Certified Public Accountants
- The Souter Charitable Trust
- The Rannoch Trust
- The Cranston Trust

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

- Bleenham Holding
- HART USA (Leaders in Transformation)
- The Jerusalem Trust
- Stiftelsen Ny Start I Ost
- The Ashworth Trust
- Global Care
- The David Ingall Fund
- Rathbone Investment Management

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 2021. Unrestricted Funds at 31<sup>st</sup> December 2021 were £112,171, compared to £96,269 in 2020.

### **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: A New CEO was appointed in 2021.

### **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 2021. In 2021 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 2021 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course 2021 HART received no complaints about our fundraising practice in response to any of our fundraising direct mailings that were sent out.

HART does 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.

# HUMANITARIAN AID RELIEF TRUST

## Trustees Annual Report for the year ended 31 December 2021 (continued)

### **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 charitable 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 in business

The Trustees are responsible for keeping adequate accounting records, that are sufficient to show and explain the charitable company's transactions and 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 charitable 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.

### **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 charitable company's auditor are 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 Sterling Grove Accountants Limited be re-appointed auditors to the charity.

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



**David Bates**  
**(Chair of Trustees)**

8<sup>th</sup> June 2022

# HUMANITARIAN AID RELIEF TRUST

## Independent auditor's report to the members of Humanitarian Aid Relief Trust for the year ended 31 December 2021

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### Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust ('the charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 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

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

### Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 the 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 for the year ended 31 December 2021 (continued)

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

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

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

- adequate and proper 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees 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 trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement [set out on page 7], 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 trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management, and from our knowledge and experience of the humanitarian aid sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the activities of the charitable company, including the Companies Act 2006, Charities Act 2011 and data protection, anti-bribery, employment, anti-money laundering, financial sanctions and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

# HUMANITARIAN AID RELIEF TRUST

## Independent auditor's Report for the year ended 31 December 2021 (continued)

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

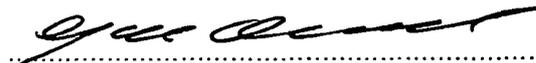
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](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. 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 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Gino Paolo Amasanti FCCA (Senior Statutory Auditor)  
For and on behalf of Sterling Grove Accountants Limited, Statutory Auditor

Fawley House  
2 Regatta Place  
Marlow Road  
Bourne End  
Buckinghamshire  
SL8 5TD

Date:.....  
18/8/22

## HUMANITARIAN AID RELIEF TRUST

### Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2021

	<i>Notes</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2021</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>2020</i>
		£	£	£	£	£	£
<b>Income from:</b>							
<i>Donations and legacies</i>	2	317,105	92,942	<b>410,047</b>	223,467	208,810	432,277
<i>Charitable Activities</i>	3	30,340	142,463	<b>172,803</b>	85,321	17,630	102,951
<i>Other trading activities</i>	4	340	-	<b>340</b>	784	-	784
<i>Other Income</i>	5	200	-	<b>200</b>	10,000	-	10,000
<i>Investments</i>	6	40	-	<b>40</b>	203	-	203
<b>Total Income</b>		<b>348,025</b>	<b>235,405</b>	<b>583,430</b>	<b>319,775</b>	<b>226,440</b>	<b>546,215</b>
<b>Expenditure on:</b>							
<i>Raising funds</i>		121,655	-	<b>121,655</b>	82,150	-	82,150
<i>Charitable activities</i>							
<i>Aid</i>		91,576	313,503	<b>405,079</b>	89,313	245,168	334,480
<i>Advocacy</i>		106,254	-	<b>106,254</b>	104,035	-	104,035
<b>Total expenditure</b>	7	<b>319,485</b>	<b>313,503</b>	<b>632,988</b>	<b>275,498</b>	<b>245,168</b>	<b>520,666</b>
<b>Net Income/(expenditure)</b>	11	<b>28,540</b>	<b>(78,098)</b>	<b>(49,558)</b>	<b>44,277</b>	<b>(18,728)</b>	<b>25,549</b>
Transfers between funds		(22,638)	22,638	-	(66,979)	66,979	-
<b>Net Movement in funds</b>		<b>5,902</b>	<b>(55,460)</b>	<b>(49,558)</b>	<b>(22,702)</b>	<b>48,251</b>	<b>25,549</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		106,269	135,825	<b>242,094</b>	128,971	87,574	216,545
<b>Total funds carried forward</b>		<b>112,171</b>	<b>80,365</b>	<b>192,536</b>	<b>106,269</b>	<b>135,825</b>	<b>242,094</b>

All of the results relate to continuing activities. The notes on pages 16 to 27 form part of these financial statements

# HUMANITARIAN AID RELIEF TRUST

## Balance sheet

As at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,287		1,562
<b>Current assets</b>					
Stock		2,727		3,643	
Debtors	14	23,993		49,518	
Cash at bank and in hand		183,082		210,157	
		<u>209,802</u>		<u>263,318</u>	
<b>Creditors:</b> amounts falling due within one year	15	(18,553)		(22,786)	
<b>Net current assets</b>			<u>191,249</u>		<u>240,532</u>
<b>Total assets less current liabilities</b>			<u>192,536</u>		<u>242,094</u>
<b>Funds</b>					
Unrestricted funds	16		112,171		96,269
Designated Funds	17		-		10,000
Restricted funds	18		80,365		135,825
<b>Total funds carried forward</b>	19		<u>192,536</u>		<u>242,094</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 trustees on 8<sup>TH</sup> June 2022 and signed on its behalf



**David Bates**  
(Chair of Trustees)

The notes on pages 16 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 2021

	Notes	2021		2020	
		£	£	£	£
<b>Cash provided by operating activities</b>	(i)		(27,115)		19,029
<b>Cash flows from investing activities</b>					
Interest received		40		203	
Payments to acquire tangible fixed assets		-		(665)	
<b>Cash (used in) investing activities</b>			40		(462)
<b>Net cash inflow</b>			(27,075)		18,567
Cash and cash equivalents at 1 January 2021			210,157		191,590
<b>Cash and cash equivalents at 31 December 2021</b>			183,082		210,157
<b>(i) Cash flows from operating activities</b>					
<b>Net income/(loss)</b>			(49,558)		25,549
Interest received shown in investing activities			(40)		(203)
Depreciation			275		696
Decrease in stock			916		650
Decrease/(increase) in debtors			25,525		1,550
(Decrease)/increase in creditors			(4,233)		(9,213)
<b>Cash provided by operating activities</b>			(27,115)		19,029

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements for the year ended 31 December 2021

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### 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, Charities Act 2011 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. 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 financial statements have been prepared on a going concern basis. The results for the year show an overall deficit of £49,558. Despite this, the trustees believe that the charitable company is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

#### b) *Income*

Voluntary income, donations (including legacies) and grant income 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. In the event that a donation is subject to conditions that require a level of performance by the charity before it is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period. 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.

#### 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 2021

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### 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% straight line

#### 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.

#### 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 2021

### 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

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<b>2021</b>	<b>2020</b>
	£	£	£	£
<b>Donations</b>				
Donations from individuals	188,865	72,612	261,477	228,222
Donations from major donors	61,525	17,830	79,355	156,592
Donations from churches	2,816	2,000	4,816	11,196
Donations from schools	-	-	-	3,068
Donations from corporates	57,874	500	58,374	33,200
	311,080	92,942	404,022	432,277
Legacies	6,025	-	6,025	-
Total	317,105	92,942	410,047	432,277

### 3. Charitable Activities

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<b>2021</b>	<b>2020</b>
	£	£	£	£
<b>Charitable Activities</b>				
Grant applications	-	88,321	88,321	85,321
Other fundraising activities	30,340	54,142	84,482	17,630
Total	30,340	142,463	172,803	102,951

### 4 Other trading activities

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Book sales	340	-	340	784
Total	340	-	340	784

## HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued)  
for the year ended 31 December 2021

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### 5 Other income

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2021</i>	<i>2020</i>
	£	£	£	£
Covid Grants	-	-	-	10,000
Other Income	200	-	200	-
	<hr/>	<hr/>	<hr/>	<hr/>
	200	-	200	10,000
	<hr/>	<hr/>	<hr/>	<hr/>

### 6 Investment income

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2021</i>	<i>2020</i>
	£	£	£	£
Interest receivable from UK bank accounts	40	-	40	203
	<hr/>	<hr/>	<hr/>	<hr/>

## HUMANITARIAN AID RELIEF TRUST

Notes to the financial statements (continued)  
for the year ended 31 December 2021

### 7 Analysis of expenditure

	Raising Funds £	Charitable Activities		Support costs £	Governance costs £	2021 Total £	2020 Total £
		Aid £	Advocacy £				
Staff costs (Note 9)	59,831	39,520	54,767	19,819	15,306	189,243	151,995
Recruitment	-	-	-	-	-	-	371
Training	490	408	653	82	-	1,633	540
Consultancy	8,430	-	90	245	150	8,915	4,172
Office Costs	1,120	915	-	41,580	-	43,615	35,718
Depreciation	-	-	-	275	-	275	696
Travel and subsistence	-	3,078	2,053	-	-	5,131	20,185
Books and Merchandise	458	-	458	-	-	916	650
Communications	2,539	-	7,097	41	41	9,718	9,031
Audit	-	-	-	-	10,066	10,066	6,546
Accountancy	4,586	11,466	-	18,346	11,466	45,864	42,434
Other legal costs	-	-	-	257	-	257	2,000
Insurance	-	575	383	2,894	-	3,852	2,321
Grants payable (Note 8)	-	313,503	-	-	-	313,503	244,007
<b>Expenditure carried forward</b>	<b>77,454</b>	<b>369,465</b>	<b>65,501</b>	<b>83,539</b>	<b>37,029</b>	<b>632,988</b>	<b>520,666</b>

(Note 7 continues on next page)

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements (continued) for the year ended 31 December 2021

#### 7 Analysis of expenditure (continued)

##### Support costs/basis of apportionment

	Raising Funds £	Charitable Activities		Support costs £	Governance costs £	2021 Total £	2020 Total £
		Aid £	Advocacy £				
<b>Expenditure brought forward</b>	<b>77,454</b>	<b>369,465</b>	<b>65,501</b>	<b>83,539</b>	<b>37,029</b>	<b>632,988</b>	<b>691,791</b>
Staff Costs (Staff time)	13,563	9,021	12,541	(19,819)	(15,306)	-	-
Recruitment (Staff time)	-	-	-	-	-	-	-
Training (Staff time)	32	21	29	(82)	-	-	-
Consultancy (Staff time)	153	101	141	(245)	(150)	-	-
Office Costs (Staff time)	16,060	10,670	14,850	(41,580)	-	-	-
Depreciation (Staff time)	107	70	98	(275)	-	-	-
Communications (Staff time)	31	21	30	(41)	(41)	-	-
Audit (Direct cost)	1,521	7,258	1,287	-	(10,066)	-	-
Accountancy (Staff time)	11,515	7,650	10,647	(18,346)	(11,466)	-	-
Other Legal Costs (Staff time)	102	59	96	(257)	-	-	-
Insurance (Staff time)	1,117	743	1,034	(2,894)	-	-	-
<b>Total expenditure 2021</b>	<b>121,655</b>	<b>405,079</b>	<b>106,254</b>	<b>-</b>	<b>-</b>	<b>632,988</b>	<b>520,666</b>
<b>Total expenditure 2020</b>	<b>82,150</b>	<b>334,480</b>	<b>104,035</b>	<b>-</b>	<b>-</b>	<b>520,666</b>	

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, £319,485 was unrestricted (2020: £275,498) and £313,503 was restricted (2020: £245,168).

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2021

### 8 Grants payable

		2021 £	2020 £
<b>Grants payable</b>			
<b>Aid programmes</b>			
Burma	5	73,163	64,201
Nagorno-Karabakh	1	70,863	30,000
Nigeria	1	37,343	25,000
South Sudan	4	47,675	61,596
Sudan	3	71,423	60,810
Syria	2	10,200	-
Uganda	1	2,836	2,400
<b>Total grants awarded</b>		<b>313,503</b>	<b>244,007</b>
		2021 £	2020 £
<b>Projects</b>			
Emergency Relief (Burma)		10,820	-
Health & Hope (Burma)		22,483	-
Loi Tai Leng School (Burma)		2,500	12,500
Relief for IDPs (Burma)		18,000	-
SWAN Community Health (Burma)		19,360	51,701
Lady Cox Rehabilitation Centre (Nagorno Karabakh)		70,863	10,000
Emergency Needs (Nagorno Karabakh)		-	20,000
Emergency Needs (Nigeria)		37,343	25,000
Blue Nile Relief (Sudan)		46,232	28,000
Blue Nile Education Projects (Sudan)		-	32,810
Benjamin's Students (Sudan)		-	565
Educational Vehicle (Sudan)		20,000	-
NRRDO (Sudan)		5,191	-
Emergency relief (South Sudan)		2,000	6,729
Diocese of Wau (South Sudan)		-	12,034
Diocese of Wau Educational projects (South Sudan)		10,000	20,000
CARD Hai Masna Refugees (South Sudan)		-	10,000
Diocese of Abyei (South Sudan)		13,593	12,268
Diocese of Abyei Classroom Construction (South Sudan)		22,082	-
Empowering Women in Maaloula (Syria)		4,000	-
Winterisation 2019 (Syria)		6,200	-
PAORINHER Centre (Uganda)		2,836	2,400
<b>Total grants awarded</b>		<b>313,503</b>	<b>244,007</b>

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 2021

### 9 Staff numbers and costs

	2021	2020
	£	£
<i>Staff costs:</i>		
Wages and salaries	174,325	140,708
Social security costs	12,073	8,963
Employer contributions to the defined contribution pension schemes	2,845	2,324
	<u>189,243</u>	<u>151,995</u>

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

	2021	2020
	Number	Number
Raising funds	2	2
Aid	1	1
Advocacy	1	1
Support	2	1
Governance	1	1
	<u>7</u>	<u>6</u>

There were no employees with employee benefits excluding employer pension costs above £60,000. (2020: none)

#### **Key Management Personnel**

The total employee benefits of the key management personnel of the charity as listed on page 1 were £84,507 (2020: £87,410).

### 10 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 9 above. The trustees are not remunerated. No trustees were reimbursed for expenses incurred in the course of the charity's operations (2020: none).

During the year, no donation income was received from trustees (2020: £4,750). There were no other related party transactions during the year.

### 11 Net (expenditure)/income

This is stated after charging:

	2021	2020
	£	£
Depreciation	275	696
Auditors' remuneration (including VAT):		
Audit	10,066	6,546
	<u>10,341</u>	<u>7,242</u>

### 12 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 2021

### 13 Tangible fixed assets

	<i>Equipment, fixtures &amp; fittings</i> £	<i>Total</i> £
Cost		
At 1 January 2021	16,310	16,310
Additions in the year	-	-
At 31 December 2021	<u>16,310</u>	<u>16,310</u>
Depreciation		
At 1 January 2021	14,748	14,748
Provision for the year	275	275
At 31 December 2021	<u>15,023</u>	<u>15,023</u>
Net book value		
At 31 December 2021	<u><u>1,287</u></u>	<u><u>1,287</u></u>
At 31 December 2020	<u><u>1,562</u></u>	<u><u>1,562</u></u>

### 14 Debtors

	<i>2021</i> £	<i>2,020</i> £
Prepayments	2,061	2,577
Gift aid recoverable	10,499	7,819
Accrued Income	8,450	34,365
Other Debtors	2,983	4,757
	<u><u>23,993</u></u>	<u><u>49,518</u></u>

### 15 Creditors: amounts falling due within one year

	<i>2021</i> £	<i>2020</i> £
Accruals	11,653	18,413
Other creditors	758	62
Taxation and social security	4,942	-
Trade creditors	1,200	4,311
	<u><u>18,553</u></u>	<u><u>22,786</u></u>

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2021

### 16 Unrestricted funds

<b>2021</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
General fund	96,269	348,025	(319,485)	(12,638)	112,171

<b>2020</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
General fund	128,971	319,775	(275,498)	(76,979)	96,269

### 17 Designated funds

<b>2021</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Designated fund	10,000	-	-	(10,000)	-

<b>2020</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Designated fund	-	-	-	10,000	10,000

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2021

### 18 Restricted funds

<b>2021</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 Dec</i>
	£	£	£	£	£
Burma	43,734	31,869	(73,163)	5,540	7,980
India	604	-	-	(604)	-
Nagorno-Karabakh	55,851	53,090	(70,863)	(1,000)	37,078
Nigeria	6,121	39,488	(37,343)	10,556	18,822
Sudan	6,215	67,285	(71,423)	-	2,077
South Sudan	12,881	43,618	(47,675)	5,470	14,294
Syria	10,259	55	(10,200)	-	114
Uganda	-	-	(2,836)	2,836	-
Funds to be allocated	160	-	-	(160)	-
	<u>135,825</u>	<u>235,405</u>	<u>(313,503)</u>	<u>22,638</u>	<u>80,365</u>
<b>2020</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 Dec</i>
	£	£	£	£	£
Burma	24,584	40,081	(64,201)	43,270	43,734
India	604	-	-	-	604
Nagorno-Karabakh	15,249	70,602	(30,000)	-	55,851
Nigeria	3,302	27,798	(25,000)	21	6,121
Sudan	4,299	64,453	(62,537)	-	6,215
South Sudan	29,197	23,232	(61,030)	21,482	12,881
Syria	10,001	258	-	-	10,259
Uganda	178	16	(2,400)	2,206	-
Funds to be allocated	160	-	-	-	160
	<u>87,574</u>	<u>226,440</u>	<u>(245,168)</u>	<u>66,979</u>	<u>135,825</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 2021

### 19 Analysis of net assets between funds

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<b>2021</b>
	£	£	£	£
Fund balances at 31 December 2021				
are represented by:				
Tangible fixed assets	1,287	-	-	1,287
Current assets	129,437	-	80,365	209,802
Current liabilities	(18,553)	-	-	(18,553)
	<u>112,171</u>	<u>-</u>	<u>80,365</u>	<u>192,536</u>

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<b>2020</b>
	£	£	£	£
Fund balances at 31 December 2020				
are represented by:				
Tangible fixed assets	1,562	-	-	1,562
Current assets	117,493	10,000	135,825	263,318
Current liabilities	(22,786)	-	-	(22,786)
	<u>96,269</u>	<u>10,000</u>	<u>135,825</u>	<u>242,094</u>

### 20 Operating Lease Commitments

	<b>2021</b>	<b>2020</b>
	£	£
Within one year	2,592	1,541
Within 2-5 years	9,072	5,393
Lease charges in year	<u>2,858</u>	<u>980</u>