

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 2020**



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  
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)  
Steven Turner (appointed 23 September 2020)  
Robert Kerr (appointed 23 September 2020, resigned 19 January 2021)  
Prakash Patel (Honorary Treasurer) (appointed 23 September 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 Ashdown (Good Governance and Advocacy Development Manager)

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

### **Country of Incorporation**

England and Wales

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees

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The directors present their report and the financial statements of Humanitarian Aid Relief Trust for the year ended 31 December 2020, 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 2020: the successful transfer of funds to our partner organisation in Syria for the Winterization appeal, the use of HART funds to enable NSCC (Sudan) to be the only aid organisation to reach remote communities facing famine in Blue Nile and the generous response of HART supporters to our appeal to help Vardan's patients and rehabilitation centre following the eruption of war in Nagorno-Karabakh in September 2020. We also wish to highlight the Centre's extraordinary resilience and determination to not only have survived the war but now be able to expand its services to injured military personnel.*

### SYRIA

After launching a Winterization appeal in 2019 to assist families returning to Maaloula in Syria with food and warmth, the project commencement suffered several delays due to the impact of UK-backed economic sanctions on the transfer of funds to our partner organisation, the St. Ephrem Patriarchal Development Committee (EPDC). Finally, in September 2020 we received the wonderful news that HART funds had successfully reached EPDC and the project was able to proceed as planned. Over the course of 4 months, the project was able to support 550 families with food hampers and blankets.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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### SUDAN EMERGENCY RELIEF PROGRAMME

In July 2020, HART was grateful to receive a £24,000 emergency grant from the **Guernsey Overseas Aid & Development Commission (OADC)** to support internally displaced people in Blue Nile State with food assistance. Having visited the region in January 2020, the HART team had witnessed the situation and anguish of the people, hearing warnings of impending famine even before the onset of COVID-19. **HART partner, Benjamin Barnaba, Executive Director of the New Sudan Council of Churches (NSCC)** said: "At the time, even the UN could not reach these vulnerable people because of the flooding and poor roads, but we were able to reach 500 households and they were so happy and grateful to the HART family for your support."

### EMERGENCY APPEAL FOR NAGORNO-KARABAKH

Following the escalation of war in September 2020, HART launched an emergency appeal to support the patients, patients' families and staff at the Lady Cox Rehabilitation Centre in Nagorno Karabakh. Given an initial target of £20,000, we were humbled to raise more than £50,000 for this important initiative.

#### 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 2020 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 2020 total income was down to £546,215, compared to £557,590 in 2019; but HART was nevertheless able to distribute £244,007 to partners compared to £323,684 in 2019.

#### HART's financial impact during 2020 is as follows:

#### HART distributed £244,007 to 14 local partners as follows:

Loi Tai Leng School – Burma	5%
Shan Women's Action Network – Burma	21%
Emergency – Nigeria	10%
Emergency Relief – Sudan	12%
Blue Nile Education Projects – Sudan	13%
Benjamin's Students – Sudan	1%
Rehabilitation Centre – Nagorno-Karabakh	4%
Emergency Relief – Nagorno Karabakh	8%
Emergency Relief – South Sudan	3%
Diocese of Wau Community Welfare – South Sudan	5%
Diocese of Wau Education Projects – South Sudan	8%
Hai Masna Refugees – South Sudan	4%
Diocese of Abyei – South Sudan	5%
Paorinher Centre – Uganda	1%

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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**BURMA** One of the most ethnically diverse of countries, has suffered decades of civil war associated with the marginalisation of ethnic groups by the ruling military regime. More than 241,000 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 (for international economic programmes from which the people receive no benefit or compensation). International funding is increasingly funnelled through the government and their approved NGOs, so the marginalised ethnic groups are often excluded.

### **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 2020, with COVID-19 affecting the roll out of SWAN's annual reproductive and child health programmes, HART and SWAN decided to redirect some funding to assist with COVID-19 preventative measures. Funds were used to support SWAN's core staff with PPE, facilitate COVID-19 awareness sessions and deliver emergency aid (food, masks, soap, vitamins, feminine hygiene products) to remote communities.

### **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 2020, unfortunately the closure of borders due to COVID-19 meant that Loi Tai Leng was unable to proceed with its HART-supported projects as they relied on the purchase of goods and services from neighbouring Thailand. However, we were pleased to learn that Loi Tai Leng was able to continue developing its on-site school agriculture programme which HART helped to launch in 2019.

**Director of Education for Shan State, Larn Tai, said:** *"We have learnt many lessons from the COVID crisis about how to ensure school self-sufficiency. Before we just brought food over from Thailand. Everyone at Loi Tai Leng now knows how important it is for us to produce our own food."*

**NAGORNO-KARABAKH (ARTSAKH)** On Sunday 27<sup>th</sup> September 2020, fighting erupted in Nagorno Karabakh following a large-scale offensive by Azerbaijan, supported by its ally Turkey. Heavy rocket, artillery and aerial bombardments ensued, including 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 on November 9<sup>th</sup> 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. Its programme of providing care and fostering independence for people with disabilities has helped make the democratic State of Nagorno-Karabakh an exceptional example amidst neighbouring states. 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.

In 2020, HART donated £30,000 to support the running costs of the Centre as well as the emergency evacuation logistics for the Centre's disabled patients to Armenia following the eruption of conflict.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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**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. As Co-Chair of the All-Party Parliamentary Group (APPG) for International Freedom of Religion or Belief, Baroness Cox co-authored a report in 2020 entitled 'Nigeria: Unfolding Genocide?' following an unsatisfactory enquiry by the Foreign Office into the escalating violence in Nigeria.

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

In early 2020, HART secured £25,000 in emergency funding from the **Guernsey OADC** to support conflict-affected internally displaced persons in Plateau state, central Nigeria. The funds were needed to facilitate the procurement and distribution of emergency food and medical assistance to citizens who had fled radical Islamist Fulani herdsman attacks in their villages.

**HART partner, Canon Hassan John, said:** *"The funds that HART sent were a lifesaver for many families who couldn't get food due to lockdown and for militia victims who could not get proper medical care. I had to travel to more than 17 villages, through very bad roads, to villages that had suffered attacks in order to take food assistance from HART to those who desperately needed it. It is always a blessing to see the hope, smile and gratitude in the faces of women and children who see the food we bring as a miracle from God at a time when they have lost almost everything, including hope of finding something to eat."*

**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**

HART donated £20,000 to the Diocese of Wau in 2020 to support the teaching staff salaries and college running costs at St. John's College, located within the Wau Diocese compound. Upon the arrival of COVID-19, HART donated a further £10,000 to support a water-selling initiative for vulnerable communities in Wau town.

### **PARTNER: CARD (Christian Action Relief & Development)**

CARD is the emergency relief branch of the Diocese of Wau. In 2020, HART donated £10,000 to launch a food security/income-generating project for women living in Hai Masna & Masna Beeria displacement camps. The project saw land cleared in the IDP camps and cordoned off with a fence. Selected female beneficiaries were then provided with tools and seeds before receiving training in a variety of agricultural practices.

### **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 only exacerbated existing hardships.

Tragically, during the HART team's visit to Abyei in January 2020, they witnessed the aftermath of a massacre in which 32 persons were killed and 15 children were abducted into slavery. The team had the harrowing experience of witnessing burnt bodies in burning homes. Immediately upon return, the HART team sought to fundraise to support a variety of crucial initiatives in Abyei, ranging from relief for the massacre survivors to constructional support for the local school.

During the visit, HART donated \$2,700 to support the provision of clothing for Orphans living under the Diocese's care. Upon returning from South Sudan, HART was pleased to secure a £4,933 grant from Global Care (NGO) to rebuild the demolished latrines at Agok school that had been destroyed in the floods. Additionally, HART donated \$6,200 towards emergency relief for the massacre survivors.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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**SUDAN** 2020 was the first year of Sudan's three-year transition to democratic rule following the ousting of former President al-Bashir in 2019. After 3 decades of civil war, access to healthcare and education in the Two Areas is extremely limited or non-existent. Preventable illnesses such as malaria and diarrhoea continue to pose life-threatening risks and access to reproductive health services and safe childbirth facilities remains extremely limited. Like elsewhere in the region, the heavy floods of summer 2019 drastically exacerbated existing hardships such as food insecurity and safe water availability.

### **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 2020, HART secured a £24,000 emergency grant from the **Guernsey OADC** to support 500 households in Blue Nile State with food assistance to last 3 months.

**SYRIA** The impact of UK-backed economic sanctions continued to devastate the lives of civilians living inside Syria in 2020. 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.

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

Throughout 2020, HART faced repeated delays to the successful transfer of funds to our Syrian partner organisation due to the impact of economic sanctions. As such, EPDC briefly indebted themselves in order to provide the crucial blankets needed to support local families that had returned to Syria over the winter. Finally, in September 2020 the funds raised from HART's Syria Winterization Appeal in the winter of 2019 reached EPDC. Having already distributed handmade quilts to beneficiary families, the second stage of the project was able to go ahead in October 2020 and 550 local families received a food hamper.

**UGANDA** HART has supported the PAORINHER project in Northern Uganda since 2007, caring for vulnerable children and children diagnosed as HIV+, including outreach to their families. After 13 years of collaboration, we are pleased that HART is able to handover the sustainability and future expansion of this programme to PfP (Power for the People).

## **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 2020, 237 students entered the competition from many parts of the UK and around the world. Due to COVID-19, HART was unable to host our usual prize-giving and exhibition ceremony for the competition entrants. As such, HART hosted its first Virtual 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.



# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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**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 2020, including the following:

- Guernsey Overseas Aid and Development Commission
- The Aall Foundation
- Hiscox Foundation
- Street Foundation
- Vardy Foundation
- R&H Sneller Fund
- Ingleby Charitable Trust
- Aldred Charitable Trust
- The Association of Certified Public Accountants
- Souter Charitable Trust
- The Rannoch Trust
- Cranston Trust
- Bleenham Holding
- HART USA (Leaders in Transformation)
- HART Australia
- The Jerusalem Trust
- Stiftelsen Ny Start i Ost
- The Ashworth Trust
- Jesus College
- Global Care
- Easy-Gate
- The London Road Fund
- 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 2020. Unrestricted Funds at 31<sup>st</sup> December 2020 were £96,270, compared to £128,971 in 2019.

# HUMANITARIAN AID RELIEF TRUST

## Report of the Trustees (continued)

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### **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 2020. In 2020 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 2020 HART did not contact services for any professional fundraisers as defined by section 58 of the Charities Act 1992. During the course 2020, 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)

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### 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:

*DC Bates*

**David Bates**  
(Trustee)

Date: 4 August .....2021

# HUMANITARIAN AID RELIEF TRUST

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

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### Opinion

We have audited the financial statements of Humanitarian Aid Relief Trust (the 'charity') for the year ended 31 December 2020 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 2020 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 directors' 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 Charity'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 directors 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 directors' report, other than the financial statements and our auditor's report thereon. The directors 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 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

# HUMANITARIAN AID RELIEF TRUST

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

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- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

### **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 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 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.

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

Based on our understanding of the company, we identified that the principal risks of non-compliance with laws and regulations related to company, employment and financial reporting legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team. We determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure, unauthorised expenditure and revenue recognition.

In response to the risks identified we designed procedures which included, but were not limited to: agreeing financial statement disclosures to underlying supporting documentation, identifying and testing journal entries,

## HUMANITARIAN AID RELIEF TRUST

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

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reviewing Trustees' meeting minutes, evaluating the charity's internal controls and performing substantive testing on a sample of income transactions.

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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: 24 September 2021

## HUMANITARIAN AID RELIEF TRUST

### Statement of financial activities (including Income and Expenditure statement) for the year ended 31 December 2020

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<b>2020</b>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<b>2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>							
<i>Donations and legacies</i>	2	308,788	226,440	<b>535,228</b>	305,766	251,126	556,892
<i>Other trading activities</i>	3	10,784	-	<b>10,784</b>	258	-	258
<i>Investments</i>	4	203	-	<b>203</b>	440	-	440
<b>Total income</b>		<b>319,775</b>	<b>226,440</b>	<b>546,215</b>	<b>306,464</b>	<b>251,126</b>	<b>557,590</b>
<b>Expenditure on:</b>							
<i>Raising funds</i>		82,150	-	<b>82,150</b>	100,349	-	100,349
<i>Charitable activities</i>		-	-	-	-	-	-
<i>Aid</i>		89,313	245,168	<b>334,481</b>	142,786	323,684	466,470
<i>Advocacy</i>		104,035	-	<b>104,035</b>	124,972	-	124,972
<b>Total expenditure</b>	5	<b>275,498</b>	<b>245,168</b>	<b>520,666</b>	<b>368,107</b>	<b>323,684</b>	<b>691,791</b>
<b>Net income/(expenditure)</b>	9	<b>44,277</b>	<b>(18,728 )</b>	<b>25,549</b>	<b>(61,643 )</b>	<b>(72,558 )</b>	<b>(134,201 )</b>
Transfers between funds		(66,979)	66,979	-	(12,731)	12,731	-
<b>Net Movement in funds</b>		<b>(22,702)</b>	<b>48,251</b>	<b>25,549</b>	<b>(74,374)</b>	<b>(59,827)</b>	<b>(134,201)</b>
Total funds brought forward		128,971	87,574	<b>216,545</b>	203,345	147,401	350,746
<b>Total funds carried forward</b>		<b>106,269</b>	<b>135,825</b>	<b>242,094</b>	<b>128,971</b>	<b>87,574</b>	<b>216,545</b>

All of the results relate to continuing activities. The notes on pages 16 to 26 form part of these financial statements

# HUMANITARIAN AID RELIEF TRUST

## Balance sheet

As at 31 December 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	11		1,562		1,593
Current assets					
Stock		3,643		4,293	
Debtors	12	49,518		51,068	
Cash at bank and in hand		210,157		191,590	
		263,318		246,951	
Creditors: amounts falling due within one year	13	(22,786)		(31,999)	
Net current assets			240,532		214,952
<b>Total assets less current liabilities</b>			<b>242,094</b>		<b>216,545</b>
<b>Funds</b>					
Unrestricted funds	14		96,270		128,971
Designated Funds	15		10,000		-
Restricted funds	16		135,824		87,574
<b>Total funds carried forward</b>	17		<b>242,094</b>		<b>216,545</b>

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 4th August 2021 and signed on its behalf

*DC Bates*

**David Bates**  
(Trustee)

The notes on pages 16 to 26 form part of these financial statements.

Company number: 5227785



# HUMANITARIAN AID RELIEF TRUST

## Statement of cash flows for the year ended 31 December 2020

	Notes	2020		2019	
		£	£	£	£
<b>Cash provided by operating activities</b>	(i)		<b>19,029</b>		<b>(136,526)</b>
<b>Cash flows from investing activities</b>					
Interest received		<b>203</b>		<b>440</b>	
Proceeds from the sale of fixed assets		-		-	
Payments to acquire tangible fixed assets		<b>(665)</b>		<b>(445)</b>	
<b>Cash (used in) investing activities</b>			<b>(462)</b>		<b>(5)</b>
<b>Net cash inflow</b>			<b>18,567</b>		<b>(136,531)</b>
Cash and cash equivalents at 1 January 2020			<b>191,590</b>		<b>328,121</b>
<b>Cash and cash equivalents at 31 December 2020</b>			<b>210,157</b>		<b>191,590</b>
<b>(i) Cash flows from operating activities</b>					
<b>Net income</b>			<b>25,549</b>		<b>(134,201)</b>
Interest received shown in investing activities			<b>(203)</b>		<b>(440)</b>
Depreciation			<b>696</b>		<b>883</b>
Decrease in stock			<b>650</b>		-
Decrease/(increase) in debtors			<b>1,550</b>		<b>(19,923)</b>
(Decrease)/increase in creditors			<b>(9,213)</b>		<b>17,155</b>
<b>Cash provided by/(used in) operating activities</b>			<b>19,029</b>		<b>(136,526)</b>

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements for the year ended 31 December 2020

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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 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 trustees have assessed the financial position of the charity over a period of twelve months from the date 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 2020

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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%

##### **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 2020

### 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>	<i>2020</i>	<i>2019</i>
	£	£	£	£
<b>Donations</b>				
Donations from individuals	199,624	113,918	313,542	286,749
Donations from major donors	63,700	110,522	174,222	208,086
Donations from churches	11,196	-	11,196	16,745
Donations from schools	3,068	-	3,068	362
Donations from corporates	31,200	2,000	33,200	39,950
	308,788	226,440	535,228	551,892
Legacies	-	-	-	5,000
Total	308,788	226,440	535,228	556,892

### 3 Other trading activities

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2020</i>	<i>2019</i>
	£	£	£	£
Book sales	784	-	784	202
Other merchandise	-	-	-	-
COVID Grants	10,000	-	10,000	-
Other income	-	-	-	56
Total	10,784	-	10,784	258

### 4 Investment income

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2020</i>	<i>2019</i>
	£	£	£	£
Interest receivable from UK bank accounts	203	-	203	440

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2020

### 5 Analysis of expenditure

	Raising Funds	Charitable Expenditure		Support costs	Governance costs	2020 Total	2019 Total
		Aid	Advocacy				
	£	£	£	£	£	£	£
Staff costs (Note 7)	46,985	40,211	56,673	8,126	-	151,995	199,538
Recruitment	111	93	148	19	-	371	553
Training	162	135	216	27	-	540	78
Consultancy	338	-	1,013	1,133	1,688	4,172	34,135
Office Costs	1,131	1,061	-	33,526	-	35,718	43,556
Depreciation	-	-	-	696	-	696	883
Travel and subsistence	-	12,111	8,074	-	-	20,185	43,238
Books and Merchandise	325	-	325	-	-	650	1,788
Communications	2,875	-	6,006	75	75	9,031	17,217
Audit	-	-	-	-	6,546	6,546	7,566
Accountancy	4,243	10,609	-	16,974	10,608	42,434	14,284
Other legal costs	-	-	-	2,000	-	2,000	-
Insurance	-	134	90	2,097	-	2,321	5,271
Grants payable (Note 6)	-	244,007	-	-	-	244,007	323,684
<b>Expenditure carried forward</b>	<b>56,170</b>	<b>308,361</b>	<b>72,545</b>	<b>64,673</b>	<b>18,917</b>	<b>520,666</b>	<b>691,791</b>

(Note 5 continues on next page)

## HUMANITARIAN AID RELIEF TRUST

### Notes to the financial statements (continued) for the year ended 31 December 2020

#### 5 Analysis of expenditure (continued)

##### Support costs/basis of apportionment

	Raising Funds	Charitable Expenditure		Support costs	Governance costs	2020 Total	2019 Total
		Aid	Advocacy				
	£	£	£	£	£	£	£
<b>Expenditure brought forward</b>	<b>56,170</b>	<b>308,361</b>	<b>72,545</b>	<b>64,674</b>	<b>18,917</b>	<b>520,666</b>	<b>691,791</b>
Staff Costs (Staff time)	2,651	2,268	3,207	(8,126)	-	-	-
Recruitment (Staff time)	6	6	7	(19)	-	-	-
Training (Staff time)	8	8	11	(27)	-	-	-
Consultancy (Staff time)	921	787	1,113	(1,133)	(1,688)	-	-
Office Costs (Staff time)	10,940	9,356	13,230	(33,526)	-	-	-
Depreciation (Staff time)	227	194	275	(696)	-	-	-
Communications (Staff time)	49	42	59	(75)	(75)	-	-
Audit (Direct cost)	841	4,618	1,086	-	(6,545)	-	-
Accountancy (Staff time)	9,000	7,698	10,885	(16,974)	(10,609)	-	-
Other Legal Costs (Staff time)	653	558	789	(2,000)	-	-	-
Insurance (Staff time)	684	585	828	(2,097)	-	-	-
<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>	<b>691,791</b>
<b>Total expenditure 2019</b>	<b>100,349</b>	<b>466,470</b>	<b>124,972</b>	<b>-</b>	<b>-</b>	<b>691,791</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, £275,498 was unrestricted (2019: £368,107) and £245,168 was restricted (2019: £323,684).

**Notes to the financial statements (continued)**  
**for the year ended 31 December 2020**

	2020 Number	2020 £	2019 £
<b>Grants payable</b>			
<b>Aid programmes</b>			
Burma	5	64,201	43,704
Nagorno-Karabakh	2	30,000	39,999
Nigeria	1	25,000	20,850
South Sudan	11	61,596	80,723
Sudan	3	60,810	4,008
Syria	0	-	35,000
Timor-Leste	0	-	94,600
Uganda	1	2,400	4,800
<b>Total grants awarded</b>		<b>244,007</b>	<b>323,684</b>
		2020 £	2019 £
<b>Projects</b>			
Loi Tai Leng School – Burma		12,500	19,036
Shan Women's Action Network Community Health (Burma)		51,701	18,267
Shan Women's Action Network Women's Empowerment (Burma)		-	6,401
Emergency Needs (Nigeria)		25,000	1,300
Bari School (Diocese of Bari - Nigeria))		-	12,000
Bauchi School – Nigeria – Ningi multicultural school		-	4,550
Rayfield (Rayfield peace reconciliation project – Nigeria)		-	3,000
Jos Institute (Diocese of Jos - Nigeria))		-	-
Blue Nile Relief (Sudan)		28,000	-
Blue Nile Education Projects (Sudan)		32,810	-
Benjamin's Students (Sudan)		565	4,008
Emergency Relief (Sudan)		-	-
Lady Cox Rehabilitation Centre (Nagorno Karabakh)		10,000	39,999
Emergency Needs (Nagorno Karabakh)		20,000	-
Baroness Cox Academy (South Sudan)		-	39,435
Emergency relief (South Sudan)		6,729	2,765
Diocese of Wau (South Sudan)		12,034	35,000
Diocese of Wau Educational projects (South Sudan)		20,000	-
CARD Hai Masna Refugees (South Sudan)		10,000	-
Diocese of Abyei (South Sudan)		12,268	3,523
Empowering Women in Maaloula (Syria)		-	-
Winterisation 2019 (Syria)		-	35,000
Hiam Health (Timor Leste)		-	14,950
Community Health Programme (Timor Leste)		-	79,650
PAORINHER Centre (Uganda)		2,400	4,800
<b>Total grants awarded</b>		<b>244,007</b>	<b>323,684</b>

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# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2020

### 7 Staff numbers and costs

	2020 £	2019 £
<i>Staff costs:</i>		
Wages and salaries	140,708	181,465
Social security costs	8,963	15,337
Employer contributions to the defined contribution/pension schemes	2,324	2,736
	<b>151,995</b>	<b>199,538</b>

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

	2020 Number	2019 Number
Raising funds	2.30	1.60
Aid	0.40	0.60
Advocacy	1.20	0.80
Support	1.30	2.20
Governance	0.80	0.20
	<b>6.00</b>	<b>5.40</b>

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 £87,410 (2019: £146,908).

### 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 (2019: none).

During the year, total donations income of £4,750 (2019: £19,125) was received from trustees. There were no other related party transactions during the year.

### 9 Net (expenditure)/income

This is stated after charging:

	2020 £	2019 £
Depreciation	696	883
Auditors' remuneration (including VAT):		
Audit	6,546	7,566

### 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 2020

### 11 Tangible fixed assets

	<i>Equipment, fixtures &amp; fittings £</i>	<i>Total £</i>
<b>Cost</b>		
At 1 January 2020	15,645	15,645
Additions in the year	665	665
At 31 December 2020	<b>16,310</b>	<b>16,310</b>
<b>Depreciation</b>		
At 1 January 2020	14,052	14,052
Provision for the year	696	696
At 31 December 2020	<b>14,748</b>	<b>14,748</b>
<b>Net book value</b>		
At 31 December 2020	<b>1,562</b>	<b>1,562</b>
At 31 December 2019	<b>1,593</b>	<b>1,593</b>

### 12 Debtors

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Prepayments	2,577	4,404
Gift aid recoverable	7,819	15,729
Accrued Income	34,365	24,717
Other Debtors	4,757	6,218
	<b>49,518</b>	<b>51,068</b>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	18,413	26,800
Credit Card	62	574
Deferred income	-	-
Trade creditors	4,311	4,625
	<b>22,786</b>	<b>31,999</b>

Deferred income arises on grants given for projects of longer than one year in duration based on the stage of completion of the project:

Balance brought forward	-
Deferred in year	-
Released in year	-
	<b>-</b>

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2020

### 14 Unrestricted funds

<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	(275,497 )	(76,979 )	96,270

<b>2019</b>	<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

### 15 Designated funds

<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

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

# HUMANITARIAN AID RELIEF TRUST

## Notes to the financial statements (continued) for the year ended 31 December 2020

### 16 Restricted funds

<b>2020</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
Burma	24,584	40,081	(64,201 )	43,270	<b>43,734</b>
East Timor	-	-	-	-	-
India	604	-	-	-	<b>604</b>
Nagorno-Karabakh	15,249	70,602	(30,000 )	-	<b>55,851</b>
Nigeria	3,302	27,798	(25,000 )	21	<b>6,121</b>
Sudan	4,299	64,453	(62,537 )	-	<b>6,215</b>
South Sudan	29,197	23,232	(61,030 )	21,482	<b>12,881</b>
Syria	10,001	258	-	-	<b>10,259</b>
Uganda	178	16	(2,400 )	2,206	-
Funds to be allocated	160	-	-	-	<b>160</b>
	<u>87,574</u>	<u>226,440</u>	<u>(245,168 )</u>	<u>66,979</u>	<u><b>135,825</b></u>

<b>2019</b>	<i>Balance at 1 January</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December</i>
	£	£	£	£	£
<b>Burma</b>	<b>13,398</b>	<b>55,790</b>	<b>(43,704 )</b>	<b>(900 )</b>	<b>24,584</b>
<b>East Timor</b>	<b>94,600</b>	-	<b>(94,600 )</b>	-	-
<b>India</b>	<b>604</b>	-	-	-	<b>604</b>
<b>Nagorno-Karabakh</b>	<b>5,589</b>	<b>49,659</b>	<b>(39,999 )</b>	-	<b>15,249</b>
<b>Nigeria</b>	<b>17,227</b>	<b>5,625</b>	<b>(20,850 )</b>	<b>1,300</b>	<b>3,302</b>
<b>Sudan</b>	-	<b>4,299</b>	<b>(4,008 )</b>	<b>4,008</b>	<b>4,299</b>
<b>South Sudan</b>	<b>15,670</b>	<b>90,727</b>	<b>(80,723 )</b>	<b>3,523</b>	<b>29,197</b>
<b>Syria</b>	-	<b>45,001</b>	<b>(35,000 )</b>	-	<b>10,001</b>
<b>Uganda</b>	<b>153</b>	<b>25</b>	<b>(4,800 )</b>	<b>4,800</b>	<b>178</b>
<b>Funds to be allocated</b>	<b>160</b>	-	-	-	<b>160</b>
	<u><b>147,401</b></u>	<u><b>251,126</b></u>	<u><b>(323,684 )</b></u>	<u><b>12,731</b></u>	<u><b>87,574</b></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 2020

### 17 Analysis of net assets between funds

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Fund s</i>	<b>2020</b>
	£	£	£	£
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	1,562	-	-	<b>1,562</b>
Current assets	117,494	10,000	135,824	<b>263,318</b>
Current liabilities	(22,786)	-	-	<b>(22,786)</b>
	<u>96,270</u>	<u>10,000</u>	<u>135,824</u>	<u><b>242,094</b></u>

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

### 18 Operating Lease Commitments

	<b>2020</b>	<b>2019</b>
	£	£
Within one year	<b>1,541</b>	-
Within 2-5 years	<b>5,393</b>	-
	<u><b>6,934</b></u>	<u>-</u>
Lease charges in year	<u><b>19,895</b></u>	<u><b>20,400</b></u>