

Trustees' Annual Report & Financial Statements

For the year ending March 2023



Over the past year Hands Up has helped over 38,400 Syrians.

We've empowered 3 local organisations to continue their work by funding:

- Emergency aid for over 4,600 earthquake survivors
- Over 45,000 medical consultations
- Education for 280 children
- Salaries for 22 medical & 22 education staff
- 50 prosthetics for people with upper limb difference

Overall, 55% of those supported were women & girls, and 44% were children.



LEGAL & ADMINISTRATIVE INFORMATION

Trustees

George Butler (Chair)
Joe Roberts (Vice Chair, Treasurer)
Johnnie Barnett
Louisa Leeper
Jack Coleman
Nick Haslam
Thierry Heathcoat Amory

Registered office

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Charity number 1156491

Independent Examiners

Haines Watts (Berkhamsted) Limited
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Hertfordshire
HP4 2AF

Bankers

Barclays Bank plc
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London
E14 5RB

Company number CE001199

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A LETTER FROM OUR BOARD CHAIR

31 July 2023

Dear All,

On 11th February, five days after the earthquake struck southern Turkey and northern Syria, I stood on the street in Antakya. In front of me were the remains of the Buket Apartment building, 32 flats over 8 floors. On 6th February at 4am, as the families inside slept, it collapsed in the first ground-shaking minute. If that wasn't sad enough, sitting on the street opposite were relatives of the missing, wrapped in blankets, waiting. Some are still waiting for loved ones to be found.

The world's media reported widely from the area, but there was no sensationalism in the headlines, no hyperbole or misinformation - it was, as we heard and saw, desperate.

The news from Syria was notable by its absence. It was days before news teams arrived and even longer before aid was allowed in. Perhaps more so than anywhere else, Syria has felt the squeeze of Covid, Ukraine and economic downturn, but that week at Hands Up we found ourselves scrambling to help our partners in the area. It was chaos, many had fled, others were homeless - again. In the meantime, we were receiving thousands of donations which matched the desperation portrayed in the news. We, or I should say, You, raised over £370,000 in 2 months.

The first donations were sent as quickly as possible, for critical medical supplies, equipment and nutritional supplies. A total of £413k has now been committed, and to June 14,400 people supported. It became clear very quickly that the earthquake response would go on long after the headlines. The feeling was bittersweet, the funds have been spread far and wide to give people support, but Syria, which we have been helping for 10 years, was

remembered only for a few days and again, for the wrong reasons. At the same time, work continued with all our long-standing projects: in schools, in clinics and with prosthetics.

As I was drawing on that street in Antakya, while people waited for their loved ones, a young man approached and looked over my shoulder. He pointed out his mother, grandmother and father in the drawing, huddled round a fire and said something that totally caught me out. "Will you send me a copy?" I was surprised, why would anyone want a copy of this scene? "So that we can remember" he said.

And that is what we are trying to do; remember. We cannot forget about Syria yet.

Yours,

A handwritten signature in black ink that reads "George Butler." The signature is written in a cursive, flowing style with a large initial 'G' and a period at the end.

George Butler, Chair of Trustees



TRUSTEES' REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES & ACTIVITIES

The Hands Up Foundation (Hands Up) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. Hands Up is a small and innovative charity that funds health and education programmes in Syria and neighbouring countries. Our aim is to make a positive difference to Syrians in need. We work directly with local organisations who know the needs and context of their local communities better than anyone. Our work is simple, positive and transparent.





MISSION & VISION

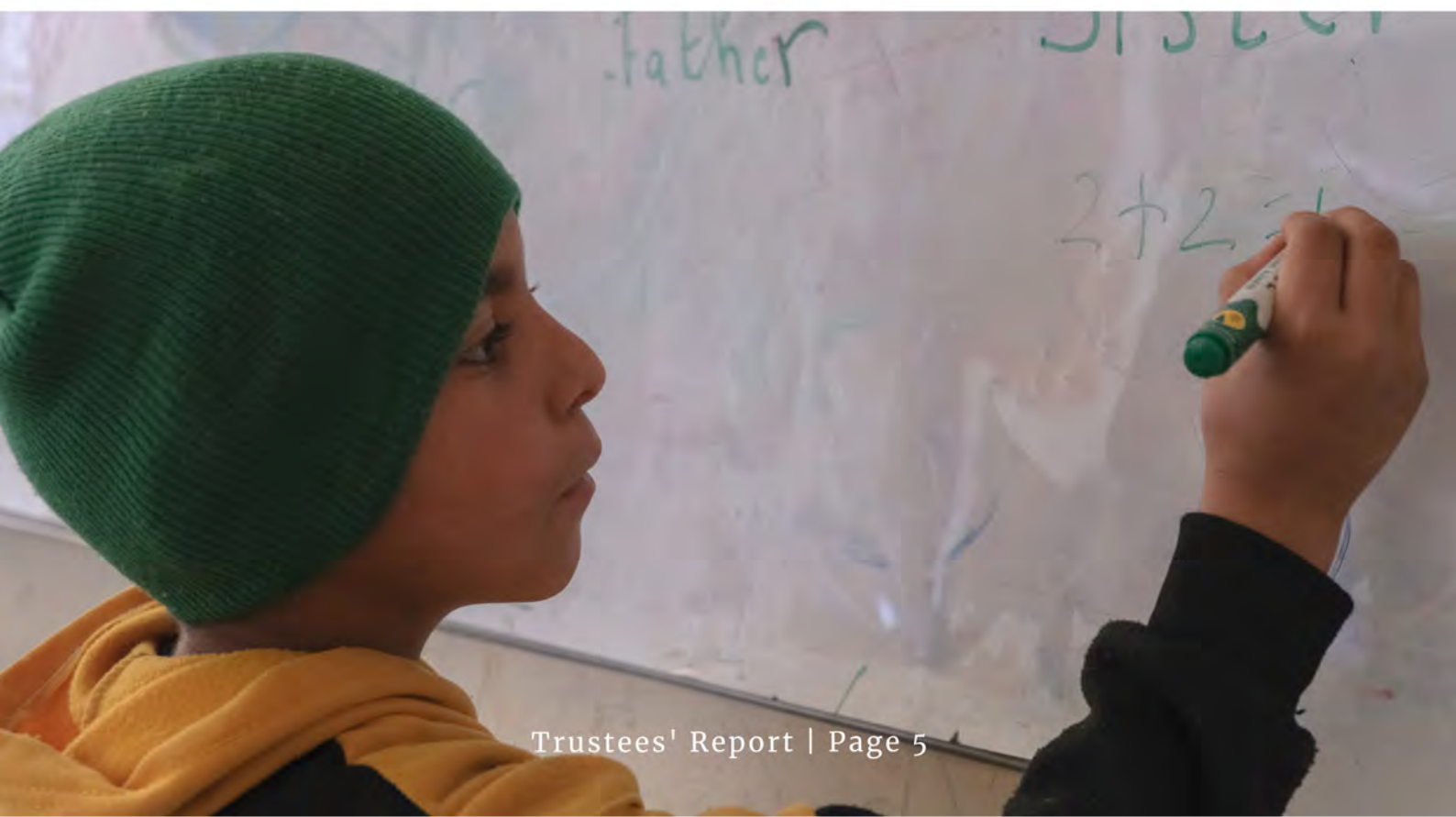
We believe in giving Syrians a hand up, not a hand out, and in the dignity gained by empowering local Syrian communities. We put our confidence in Syrian expertise to run local projects, nimbly delivering aid to wherever it is needed most. Working with local partners, we provide solutions to health and education issues facing Syrian communities inside Syria and other countries where they now find themselves. These projects are designed to be sustainable, providing employment for Syrian professionals and vital services.

We believe in a positive, creative approach to raising funds and awareness, with Syrian stories as the focus. We act as a trusted conduit in a volatile part of the world between donors and programmes that would, otherwise, never meet.

PROJECTS

Our greatest achievement is the support we provide to Syrian communities. During the year, we enabled:

- Over **45,000** medical consultations providing basic medical care and emergency treatment, **58%** for women and girls and **40%** for children.
- Education for over **280** children.
- Salaries for **22** medical and non-medical staff.
- Salaries for **22** teachers and administrative staff.
- Prosthetics for **50** people.
- Life-saving medical and nutritional services for over **3,500** earthquake survivors
- Cash assistance for **280** earthquake affected families



INTRODUCTION

This year has presented significant challenges. Following the 7.8 magnitude earthquake which hit the Turkish-Syrian border on 6th February, Hands Up has provided life-saving medical services and aid to some of the hardest hit Syrian communities on both sides of the border. In addition, we have continued to support our long-term partners, the Syrian American Medical Society (SAMS), SAWA for Development & Aid (SAWA) and Physicians Across Continents (PAC) to deliver key health and education projects.

The complexities of delivering aid in this part of the world have been exacerbated by the earthquakes, but with the expertise and experience of our partners, we have been able to channel aid to where it is most needed. Despite the challenges, our commitment to the communities we serve, and our donors, remains constant.

We work with our partners to ensure our funds are being channelled to areas of greatest need, as well as regularly reviewing our practices to ensure funding is being used as efficiently as possible and in line with Hands Up's objectives, as per the Charity Commission's guidance on public benefit. Provided funds allow us to do so, we will consider providing funding to other organisations should they align with our objectives.





PRIMARY HEALTH CLINIC & MOBILE CLINIC

SYRIA - SAMS

Syria is now in its 12th year of socio-economic crisis, with more than 15.3 million in need of humanitarian assistance*. Over the last year, the already fragile health system has faced a cholera outbreak, February's earthquakes, and the continued strain of COVID-19. In the face of such circumstances, The Ali Bajliyah Primary Health Clinic (PHC) has continued to serve a community of around 50,000, in Tell Abiad and Ein Issa, providing basic medical care, midwifery, and emergency services. It is the only clinic of its kind in the area.

While we are relieved to report that the PHC was not directly affected by the earthquakes, and staff are safe, many of their homes were seriously damaged. The earthquake also led to delays in the arrival of the Mobile Clinic, but we are delighted that it's activities commenced in March, providing hard to reach communities with the healthcare they need. We look forward to sharing the outcomes in our next Report. We are so proud to be able to provide Syrian communities with free of charge health-care, the demands for which have only increased following the return of over 40,000 Syrians who had been living in Turkey, displaced by the earthquake**.

*<https://reliefweb.int/report/syrian-arab-republic/syrian-arab-republic-2023-humanitarian-needs-overview-december-2022-enar>

**<https://www.reuters.com/world/middle-east/around-40000-syrians-return-turkey-after-quake-2023-02-28/>



MOHAMMED'S STORY

Before his Father took him to the Ali Bajliyah Center, 15-year old Mohammed frequently experienced the feeling of suffocation. Living in Al-Zanbaq village, Mohammed has limited access to healthcare, making the Center a lifeline for him and his community. Once under the care of SAMS' doctors, he was diagnosed with “untreated acute asthma”, which can be life-threatening. If not treated properly, it can lead to respiratory failure. Thanks to SAMS' doctors, Mohammed now has the appropriate medication and will be making regular visits to the centre for monitoring.

The child's father said, “My biggest concern was knowing my son's illness and how to treat it. Thanks to God, we now know the illness and its treatment.”

While we dream of a world in which access to good healthcare is a given, this is not yet the reality. This is why we are grateful to be able to continue supporting the PHC and its doctors, helping people like Mohammed live a fulfilling, healthy life.



EDUCATION

LEBANON - SAWA

Working with our partner, SAWA, we support an education centre in Lebanon's Bekaa Valley, which provides education for 280 Syrian refugee children from the surrounding camps.

Lebanon is currently in the fourth year of socioeconomic crisis. Practically undocumented by the headlines, earlier in 2023, this resulted in the closure of many public schools. Without this centre, many of these children would have no access to education at all.

We provide salaries for teachers, the majority of whom are from the same community as their students, and who have lived similar experiences. Many of these children have experienced extreme conflict, forced displacement, or alternatively, do not know life outside of the camps. The staff understand this and work tirelessly to provide a safe and supportive environment, encouraging their students and providing them with the education needed for a brighter future.

We were delighted to receive funding from the British & Foreign School Society in support of this programme.

SHADY'S STORY

Shady is a 12-year-old student at SAWA's education centre. Before joining, he had been out of school for two years, a common occurrence in Bekaa's refugee community. On joining, he struggled to learn at the same pace as his friends. He found it hard to listen to instructions, maintain focus, and was a slow reader and writer. To help him, his teachers worked with him one-to-one and sat with him during break time. Despite all these efforts, they still weren't able to help Shady to reach his classmates' level.

While Shady would have been easy to overlook as a non-academic child, this would have been against everything Hands Up and SAWA stand for. With the involvement of the Inclusion Officer, a specialist in learning difficulties, SAWA were able to place Shady's difficulty linking sounds and syllables in different words, incorrect reading and spelling as symptoms of dyslexia. With this new diagnosis, SAWA developed a tailored plan to support Shady's learning. Teachers set up one-to-one sessions, using new techniques and visual learning strategies that helped him link information in picture form, which as a visual learner he finds much easier.

Thanks to this support, Shady is now more confident and motivated to learn. It is because of the teachers dedication to each and every student that Shady's education has progressed so far.





PROSTHETICS

SYRIAN/TURKISH BORDER - KOALAA PARTNERSHIP

We are delighted to report that this year we expanded our prosthetics project with partners, PAC, and UK-based Koalaa, delivering 50 affordable, comfortable, functional prosthetics to people with upper limb difference.

This innovative project is designed to transform the provision of prosthetics,, providing individuals with a tool for greater independence, dignity, the ability to write, or even ride a bike; their Koalaa prosthetic.

Following delays caused by the earthquakes, the next 50 prosthetics will be delivered in the coming months, with results informing the feasibility of expanding the programme. We want to make Koalaa prosthetics an alternative, sustainable solution for as many people as possible in Syria.

We are grateful to have received funding from the Golden Bottle Trust and Changing Ideas for the delivery of this innovative project.

HASSAN'S STORY

Hassan was at his local mosque in Tel Rifaat, Syria, when he was wounded by a gunshot. With this shot, he lost his arm, and life as he knew it. He felt he lost his dignity and his friends, as he became too embarrassed to play with other children. He said “I can’t go to school anymore; I can’t even hold a pen.”

Hassan was transferred to our prosthetics programme by PAC's mobile team and with the efforts of Dr. Ali Sarhan and PAC's medical staff, he was fitted with a Koalaa prosthetic. The medical team said “Our reward was Hassan’s laugh and his hope that he would get used to the prosthesis and start a new chapter of his life.”

Hassan's story is not rare. Pre-earthquake, there were an estimated 86,000 people in Syria with amputations caused by the conflict*. Following the destruction of the earthquakes, this number is expected to have grown significantly**. We are committed to providing more people like Hassan with the tools for a more independent, fulfilling life. We are excited to see the next stage of this project develop and look forward to delivering our findings in our next Annual Report.

*<https://www.reuters.com/article/syria-crisis-prosthetics-idINKBN26K2HL>

**<https://www.aljazeera.com/news/2023/3/6/syrias-quake-victims-suffer-debilitating-crush-syndrome>





EARTHQUAKE RESPONSE

SAMS, PAC & SAWA

The 7.8 magnitude earthquake which struck Southern Turkey and Northern Syria on 6 February, and the 10,000 aftershocks* which followed, claimed over 55,000 lives and left almost 110,000 injured**. They left a trail of destruction and physical and psychological wounds in a society which, in Syria, has already been devastated by over 12 years of conflict. Responding to a disaster of this scale is not straightforward, particularly in what was already a complex operating environment, but with the expertise and experience of our partners, it is possible.

We worked quickly to establish what was needed most in the hardest-to-reach areas and channelled over £200k to partners (over £400k has now been committed). This was used to provide critical medical equipment and supplies, health services and nutritional support.

One of our greatest achievements was launching a Baby Milk Substitute programme with our partner PAC, which provided 3,048 cartons of baby milk for orphans or mothers unable to breastfeed. This unlocked funding from UNICEF, scaling up the programme to reach over 5,000 infants.

*<https://www.reuters.com/graphics/TURKEY-QUAKE/AFTERSHOCKS/dwpkdzklevm/>

**<https://www.actionaid.org.uk/our-work/emergencies-disasters-humanitarian-response/turkey-syria-earthquake-2023>

VITAL NUTRITION & MEDICAL SUPPLIES

NORTH-WEST SYRIA - PAC

In the emergency phase of the earthquake response, working with our partner PAC, we delivered 3,048 cartons of Baby Milk Substitutes (BMS) for orphans and mothers unable to breastfeed. The provision of this nutrition not only gave these babies a fighting chance at life, but also helped prevent the spread of cholera. When random distribution of BMS occurs, improper preparation can lead to the spread of this life-threatening disease. To mitigate this risk, this programme included controlled distribution, outreach and co-ordination with external health clusters and authorities to raise awareness.

Alongside the provision of BMS, this response reached 2,745 people by providing orthopaedic consumables, such as surgeons drills, saving lives of those facing injuries in the aftermath of the earthquakes.

POST-TRAUMATIC CARE

NORTH-WEST SYRIA - SAMS

The earthquakes left 110,000 people injured*. One of the greatest priorities was treating people who had suffered a severe loss of fluids or blood, with crush injuries, which cause acute renal failure. This serious complication is treated with dialysis. Hands Up provided over 4,600 dialysis kits to SAMS, for 195 patients.

*<https://www.actionaid.org.uk/our-work/emergencies-disasters-humanitarian-response/turkey-syria-earthquake-2023>



CASH ASSISTANCE

NORTH-WEST SYRIA - SAWA

We have always believed in giving Syrians a hand up, not a hand out, and in the dignity gained by empowering communities. Cash assistance is proven as an effective strategy in disaster response*. This intervention provided 280 families in Idlib governorate with \$150, giving them the flexibility to address their most pressing needs. The funds from this programme were used for repairing damage to homes, covering rent, food, and medical care. The funds from this programme were used for repairing damage to homes, covering rent, food, and medical care.

*<https://www.unhcr.org/cash-based-interventions>





FUNDRAISING

During the year, we raised a total of **£721,571**. Of this, **£616,880** was spent on charitable activities.

Positive fundraising is at the heart of everything we do, and this year, was more vital than ever. Despite the tragedy of the earthquakes, we were galvanised by the strength of the communities and individuals who have come together to support our projects, raise funds, and most importantly of all, make a tangible and positive difference to thousands of Syrian lives.

Highlights include our earthquake appeal which inspired supper clubs, bake sales, art auctions and more, while 11-year-old Hector from Dumfries is now in his sixth year of fundraising for Hands Up! We were also delighted to receive funding from partners BFSS and the Golden Bottle Trust for our programme work.

FUNDRAISING CAMPAIGN REVIEW

SINGING FOR SYRIANS

This year our Christmas Campaign centred on our beautiful carol concert at [St Margaret's, Westminster](#). We were lucky enough to be joined by speakers including Jeremy Irons and Lyse Doucet, as well as the choir of Glade Primary School, whose singing left not a dry eye in the Church. We ran our own [Match Funding Campaign](#), which meant we were able to double [£25,000](#) worth of donations. This campaign surpassed its target, raising a total of [£31,184](#). Xerjoff generously provided sponsorship for the carol service.

COMMERCIAL PARTNERSHIPS

We were delighted to enter into new partnerships with [Manteca](#), [Smokestack](#) and [Lahmacun](#) alongside continuing our collaborations with illustrator, [Rory Hutton](#), the lampshade company, [Pooky](#), as well as working with [Abel & Cole](#) on [MarmalAid](#). A number of wonderful businesses have also supported us throughout the year, such as [O'Pioneers](#), [Art for Charity Collective](#) and [Lahmacun](#).



EMERGENCY EARTHQUAKE APPEAL

Following the first earthquake on the 6th February, 2023, we were swift to launch an appeal to raise funds for life-saving services and medical equipment for those affected. While the devastation on the ground surpassed even the worst early predictions, the support of donors also surpassed expectations, raising over **£370,000** in two months. The size and variety of fundraising initiatives was inspiring, and we were blown away by the willingness of our supporters to help. Bake sales, clothes sales, supper clubs are just a few of the efforts people made to raise much needed funds. To each and every person who contributed, we say a million thanks.

SYRIAN SUPPER CLUB

In the aftermath of the earthquakes, we were heartened to see so many people coming together to support our work through the resurgence of Syrian Supper Clubs. Together, these raised over **£10,800**, with more taking place in the following financial year. We are so grateful to all who organised their own, and to Chef Danny Jack and Majeda from the Syrian Sunflower Kitchen for catering so beautifully at ours in March. This was even supported by the food god who is Jay Rayner!





FINANCIAL REVIEW

The results for the year are shown on page 28 and onwards.

We generated income of £721,571 and incurred expenditure of £740,889.

RESERVES POLICY

Hands Up ended the year with £381,338 in reserves, £194,607 of which is unrestricted. Of this balance, a minimum of £215,000 has been allocated at 31 March 2023 for projects within the next 12 months.

At the year end the charity had sufficient reserves to cover any administrative costs in the short term.

PLANS FOR FUTURE PERIODS

12 years of conflict, COVID19, global economic downturn and now the earthquakes have collided to create a truly desperate situation for millions of Syrians. We are painfully aware of the long-term response required to meet the needs, which far outweigh the aid budget allocated and the humanitarian response provided. At the same time, aid funding for Syria is decreasing alongside global interest and recognition; while stories flare and fade quickly from the news, the 'emergency' continues. Millions of people are at risk and without Hands Up's contribution even more would lose out.

We have an ambitious strategy for the next three years, with one overarching goal; to ensure that more Syrian communities receive what they need, from healthcare to education. To enable this, our strategy will focus on strengthening our income base to be more sustainable and more efficient, while expanding our programmes, partnerships and team.

The last 10 years has taught us that we are uniquely placed to deliver humanitarian aid funding quickly and safely to areas of greatest need in Syria's complex operating environment. We are proud that donors can give with confidence, knowing their funds will make a positive difference to thousands of Syrians each year. We look forward to working with our supporters and partners to make this happen.

STRUCTURE, GOVERNANCE & MANAGEMENT

Hands Up is a registered Charitable Incorporated Organisation ('CIO'), number 1156491, and is governed by its constitution. Its only voting members are the trustees who set the strategy of the organisation, while the executive manages the day to day.

New appointments to the Board of Trustees are recruited for externally and anyone willing to act as a trustee, who would be eligible under the constitution, may be appointed by the trustees. Apart from the first charity trustees, new trustees are appointed for a three-year term and may serve for a maximum of three consecutive terms. New trustees are issued with a copy of: The Constitution, our latest Trustees' Annual Report and Statement of Accounts, Our Policies and are required to undertake Training on Safeguarding responsibilities for Trustees. Remuneration for employees is benchmarked against similar positions within the charity sector in the UK. The trustees make a final decision on remuneration based on the year's budget and the role of the employee.

Hands Up works with partner organizations (other UK and internationally registered charities) operating in the relief of victims of war, conflict or natural disaster, in particular by the provision of medical aid, food, access to water and sanitation and other humanitarian assistance. All partner organizations go through Hands Up's due diligence process before we work with them. Such procedures are considered vital by the trustees given the high-risk environment presented by Syria for the delivery of aid.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements 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 charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity

and enable them to ensure that the financial statements comply with the relevant legislation. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In addition, the trustees confirm that they are happy that the content of the annual review in pages 3 to 23 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Charities SORP (FRS 102)*.

This report was approved and authorized for issue by the Board of Trustees on **15 August 2023** and signed on its behalf by:

A handwritten signature in black ink that reads "George Butler." The signature is written in a cursive style with a large initial 'G' and a period at the end.

George Butler

Chair of Trustees

*Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective from 1 January 2019.

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE HANDS UP FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)

I report to the trustees on my examination of the accounts of The Hands Up Foundation (charity number 1156491) for the year ended 31 March 2023 set out on pages 28 to 41.

Respective responsibilities of trustees and examiner

The CIO's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The CIO's trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act;
- To state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the CIO's trustees as a body. My work has been undertaken so that I might state to the CIO's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the CIO and the CIO's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Haines Watts

Bianca Permal FCA

For and on behalf of **Haines Watts (Berkhamsted) Limited**

Chartered Accountants

4 Claridge Court

Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Date: 15 August 2023

Financial Statements



Statement of Financial Activities

For the year ended 31 March 2023

	Notes	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2022 £
Income from:					
Donations & legacies	2	237,603	444,217	681,820	496,205
Other trading activities	3	36,179	3,504	39,683	87,758
Investments*		68	-	68	78
Total income		273,850	447,721	721,571	584,041
Expenditure on:					
Raising funds	4 & 5	123,663	346	124,009	145,643
Charitable activities	4 & 6	220,117	396,763	616,880	369,806
Total expenditure		343,780	397,109	740,889	515,449
Net income/(expenditure)		(69,930)	50,612	(19,318)	68,592
Transfer between funds	12	(6,426)	6,426	-	-
Net movement in funds		(76,356)	57,038	(19,318)	68,592
Reconciliation of funds:					
Total funds brought forward	12 & 13	270,963	129,693	400,656	332,064
Total funds carried forward	12 & 13	<u>194,607</u>	<u>186,731</u>	<u>381,338</u>	<u>400,656</u>

*All income from investments was unrestricted as to use in the current and prior year.

The notes on pages 31 to 41 form part of the financial statements.

Balance Sheet

As at 31 March 2023

	Notes	Total funds 31 Mar 2023		Total funds 31 Mar 2022	
		£	£	£	£
Fixed assets:					
Tangible fixed assets	8		394		436
Current assets:					
Debtors	9	5,315		5,771	
Cash at bank and in hand		533,863		553,885	
		<u>539,178</u>		<u>559,656</u>	
Creditors: amounts falling due within one year	10	<u>(158,234)</u>		<u>(159,436)</u>	
Net current assets			<u>380,944</u>		<u>400,220</u>
Net assets			<u><u>381,338</u></u>		<u><u>400,656</u></u>
Funds of the charity					
Restricted funds	12 & 13		186,731		129,693
Unrestricted funds:					
General funds	12 & 13	194,607		270,963	
		<u>194,607</u>		<u>270,963</u>	
Total funds of the charity			<u><u>381,338</u></u>		<u><u>400,656</u></u>

The notes on pages 31 to 41 form part of the financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 15 August 2023 and signed on their behalf by:

George Butler

Chair of Trustees

Statement of cash flows

For the year ended 31 March 2023

	Year ended 31 Mar 2023 £	Year ended 31 Mar 2022 £
Cash flows from operating activities:		
Net income/(expenditure) for period (as per SOFA)	(19,318)	68,592
Adjustments for:		
Interest received	(68)	(78)
Depreciation	562	420
(Increase)/decrease in prepayments	730	(1,029)
(Increase)/decrease in rent deposit & other debtors	(274)	(2,812)
Increase/(decrease) in trade creditors	(658)	(4,396)
Increase/(decrease) in grants payable to organisations	1,991	16,899
Increase/(decrease) in accruals	297	(2,494)
Increase/(decrease) in salary control accounts	(2,832)	(1,938)
	(252)	4,572
Net cash used in operating activities	(19,570)	73,164
Cash flows from investing activities:		
Interest received	68	78
Purchase of fixed assets	(520)	-
Net cash used in investing activities	(452)	78
Net cash used in financing activities	-	-
Change in cash and cash equivalents in period	(20,022)	73,242
Cash and cash equivalents at the beginning of the period	553,885	480,643
Cash and cash equivalents at the end of the period	533,863	553,885
Cash and cash equivalents:		
	Year ended 31 Mar 2023 £	Year ended 31 Mar 2022 £
Cash in hand	533,863	553,885
	533,863	553,885

The notes on pages 31 to 41 form part of the financial statements.

Notes to the Financial Statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant charity legislation.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing economic environment has had no material impact on this assessment.

Legal status

The Hands Up Foundation is a charitable incorporated organisation registered in England & Wales and meets the definition of a public benefit entity under FRS 102. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The registered address is Unit 205, Clerkenwell Workshops, 27/31 Clerkenwell Close, London, EC1R 0AT.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for

specific purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future year or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Grants to partners are recognised as expenditure when there is a legal or constructive obligation to make the grant. This is usually on receipt of the monthly report from the relevant partner organisation.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to direct costs allocated to each project area, as outlined in note 4 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Computer equipment	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting 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.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that

have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Foreign currencies

Foreign currency balances have been translated at the exchange rate ruling at the Balance Sheet date.

Income and expenditure transactions have been translated at the prevailing rate at the time of the transaction.

Operating leases

Rentals applicable to operating leases have been charged to the Statement of Financial Activities in the year to which the cost relates.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Donations	191,109	252,758	443,867
Grants	46,494	191,459	237,953
	237,603	444,217	681,820
	<i>Unrestricted Funds Year ended 31 Mar 2022 £</i>	<i>Restricted Funds Year ended 31 Mar 2022 £</i>	<i>Total Funds Year ended 31 Mar 2022 £</i>
Donations	239,304	15,000	254,304
Grants	97,401	144,500	241,901
	336,705	159,500	496,205

3. Income from other trading activities

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Fundraising events	36,179	3,504	39,683
	36,179	3,504	39,683
	<i>Unrestricted Funds Year ended 31 Mar 2022 £</i>	<i>Restricted Funds Year ended 31 Mar 2022 £</i>	<i>Total Funds Year ended 31 Mar 2022 £</i>
Fundraising events	52,758	35,000	87,758
	52,758	35,000	87,758

4. Total expenditure

	Grants to partners Year ended 31 Mar 2023 £	Other direct costs Year ended 31 Mar 2023 £	Direct staff costs Year ended 31 Mar 2023 £	Support costs Year ended 31 Mar 2023 £	Total costs Year ended 31 Mar 2023 £
Raising funds	-	42,504	67,990	13,515	124,009
Charitable activities	452,095	44,473	53,081	67,231	616,880
	<u>452,095</u>	<u>86,977</u>	<u>121,071</u>	<u>80,746</u>	<u>740,889</u>
	Grants to partners Year ended 31 Mar 2022 £	Other direct costs Year ended 31 Mar 2022 £	Direct staff costs Year ended 31 Mar 2022 £	Support costs Year ended 31 Mar 2022 £	Total costs Year ended 31 Mar 2022 £
Raising funds	-	69,192	60,423	16,028	145,643
Charitable activities	270,146	14,342	44,622	40,696	369,806
	<u>270,146</u>	<u>83,534</u>	<u>105,045</u>	<u>56,724</u>	<u>515,449</u>

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct costs allocated to those activities.

An analysis of the expenditure on raising funds split between restricted and unrestricted funds can be found in note 5.

Support costs consist of the following:

	Total costs Year ended 31 Mar 2023 £	Total costs Year ended 31 Mar 2022 £
Indirect staff costs	21,341	11,831
Premises	13,944	11,452
Administrative costs	41,681	29,946
Governance costs	3,780	3,495
	<u>80,746</u>	<u>56,724</u>

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 6.

A full list of grants made in the year is available from the registered office address on request.

Governance costs consists of the following:

	Total costs Year ended 31 Mar 2023 £	Total costs Year ended 31 Mar 2022 £
Independent examination	2,457	2,160
Insurance	1,323	1,335
	<u>3,780</u>	<u>3,495</u>

5. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Other direct costs	42,158	346	42,504
Staff costs	67,990	-	67,990
Support costs	13,515	-	13,515
	<u>123,663</u>	<u>346</u>	<u>124,009</u>

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Other direct costs	23,062	46,130	69,192
Staff costs	19,345	41,078	60,423
Support costs	8,327	7,701	16,028
	<u>50,734</u>	<u>94,909</u>	<u>145,643</u>

6. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Grants to organisations	158,261	293,834	452,095
Other direct costs	782	43,691	44,473
Staff costs	32,916	20,165	53,081
Support costs	28,158	39,073	67,231
	220,117	396,763	616,880

	<i>Unrestricted Funds Year ended 31 Mar 2022 £</i>	<i>Restricted Funds Year ended 31 Mar 2022 £</i>	<i>Total Funds Year ended 31 Mar 2022 £</i>
Grants to organisations	270,146	-	270,146
Other direct costs	835	13,507	14,342
Staff costs	44,622	-	44,622
Support costs	21,146	19,550	40,696
	336,749	33,057	369,806

7. Staff numbers and costs

	Total costs Year ended 31 Mar 2023 £	Total costs Year ended 31 Mar 2022 £
Gross salaries	131,389	105,779
Employer's NIC	7,051	7,779
Employer's pension	3,972	3,318
	142,412	116,876

The average headcount during the year was 5 persons (2022: 3 persons).

No employee received employee benefits of more than £60,000 (2022: NIL).

The total remuneration paid to key management personnel during the year was £61,904 (2022: £56,605).

8. Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2022	1,260	1,260
Additions in year	520	520
At 31 March 2023	<u>1,780</u>	<u>1,780</u>
Depreciation		
At 1 April 2022	824	824
Charge for year	562	562
At 31 March 2023	<u>1,386</u>	<u>1,386</u>
Net book value		
At 1 April 2022	<u>436</u>	<u>436</u>
At 31 March 2023	<u>394</u>	<u>394</u>

9. Debtors

	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
Prepayments	2,229	2,959
Rent deposit and other debtors	3,086	2,812
	<u>5,315</u>	<u>5,771</u>

10. Creditors – amounts falling due within one year

	Total Year ended 31 Mar 2023 £	Total Year ended 31 Mar 2022 £
Trade creditors	3,471	4,129
Grants payable to organisations	150,096	148,105
Accruals	4,263	3,966
HMRC control account	-	2,570
Pension control account	404	666
	<u>158,234</u>	<u>159,436</u>

11. Grants payable

	Total funds Year ended 31 Mar 2023 £	Total funds Year ended 31 Mar 2023 £	Total funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2022 £
Brought forward on 1 April 2022		148,105		131,206
Grants awarded in period	<u>452,095</u>		<u>270,146</u>	
Net grants awarded		452,095		270,146
Paid in year		(468,978)		(253,223)
Exchange movement on non-GBP grants		18,874		(24)
Carried forward on 31 March 2023		<u>150,096</u>		<u>148,105</u>

Grants payable are due within the following time frames:

	Total funds Year ended 31 Mar 2023 £	Total funds Year ended 31 Mar 2022 £
Payable in less than one year	<u>150,096</u>	<u>148,105</u>
	<u>150,096</u>	<u>148,105</u>

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2023 £	Income for the period Year ended 31 Mar 2023 £	Expenditure in the period Year ended 31 Mar 2023 £	Transfer between funds Year ended 31 Mar 2023 £	Balance carried forward Year ended 31 Mar 2023 £
Unrestricted funds	270,963	273,850	(343,780)	(6,426)	194,607
Restricted funds					
Asfari digital grant	346	-	(346)	-	-
Earthquake appeal	-	371,905	(242,174)	-	129,731
Edenbeg grant	20,000	-	(20,000)	-	-
Prism the Gift Fund	57,000	-	-	-	57,000
Polar Capital	10,478	-	(10,478)	-	-
Prosthetics	41,869	34,708	(96,611)	20,034	-
SAMS	-	13,608	-	(13,608)	-
SAWA	-	27,500	(27,500)	-	-
Restricted funds	129,693	447,721	(397,109)	6,426	186,731
Total funds	400,656	721,571	(740,889)	-	381,338

Asfari digital grant

This grant was provide by the Asfari Foundation to support digital growth within the charity.

Earthquake appeal

These are funds raised to support the work responding to the earthquake in February 2023.

Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign and contribute to core costs.

Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support work with a partner.

Polar Capital

This donation was provided to support the organisational capacity of Hands Up.

Prosthetics

These funds were received to support a pilot programme focussing on providing lightweight, affordable prostheses for people with upper limb difference on the Syrian Turkish border. The trustees agreed to support this work with £20,034 of unrestricted funds in the year.

SAMS

These funds were received to support a grant committed in the prior year and so were offset against the original unrestricted commitment.

SAWA

These funds were received to support our work with SAWA.

12. Analysis of charity funds (continued)

	<i>Balance brought forward Year ended 31 Mar 2022 £</i>	<i>Income for the period Year ended 31 Mar 2022 £</i>	<i>Expenditure in the period Year ended 31 Mar 2022 £</i>	<i>Transfer between funds Year ended 31 Mar 2022 £</i>	<i>Balance carried forward Year ended 31 Mar 2022 £</i>
Unrestricted funds	272,017	389,541	(387,483)	(3,112)	270,963
Restricted funds					
12 days of Christmas	-	35,000	(35,730)	730	-
Asfari grant	18,900	37,500	(58,711)	2,311	-
Asfari digital grant	3,054	-	(2,708)	-	346
Edenbeg grant	13,093	20,000	(13,164)	71	20,000
Prism the Gift Fund	-	57,000	-	-	57,000
Polar Capital	-	15,000	(4,522)	-	10,478
Prosthetics	25,000	30,000	(13,131)	-	41,869
Restricted funds	<u>60,047</u>	<u>194,500</u>	<u>(127,966)</u>	<u>3,112</u>	<u>129,693</u>
Total funds	<u>332,064</u>	<u>584,041</u>	<u>(515,449)</u>	<u>-</u>	<u>400,656</u>

12 days of Christmas

These were funds received to support the Christmas Singing for Syrians campaign.

Asfari grant

This grant was provided by the Asfari Foundation as instalment 3 of a three-year grant to build the organisational capacity of Hands Up.

13. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Fixed assets	394	-	394
Current assets	352,447	186,731	539,178
Current liabilities	(158,234)	-	(158,234)
	<u>194,607</u>	<u>186,731</u>	<u>381,338</u>

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Fixed assets	436	-	436
Current assets	429,963	129,693	559,656
Current liabilities	(159,436)	-	(159,436)
	<u>270,963</u>	<u>129,693</u>	<u>400,656</u>

14. Trustee remuneration

During the year, no Trustee received any remuneration (2022: £NIL). No members of the Board of Trustees received reimbursement of travel and subsistence expenses during the year (2022: £NIL).

15. Related party transactions

During the year, there were no related party transactions (2022: £NIL).



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