



HANDS UP
FOUNDATION

Trustees' Annual Report & Financial Statements

For the year ending 31 March 2020

Over the past year **Hands Up** has helped almost **20,000** Syrians.

We've funded:

- Over **19,000** medical consultations
- Education for over **300 children**
- Salaries for **18** Primary Health Clinic staff
- Salaries for **23 teachers** and admin staff
- Over all, **53%** of those supported were **women** and **girls** and **37%** were **children**



LEGAL & ADMINISTRATIVE INFORMATION

Trustees

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

Registered office

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Charity number 1156491

Independent Examiners

Haines Watts
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Bankers

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Company number CE001199

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28th July 2020

Dear all

It scares me to think that each year there are several thousand people who count on funds from Hands Up. Parents and children who, but for our donations, might struggle to receive monthly wages, receive treatment, or go to school. We didn't think about that when Hands Up started, we were excited by the challenge of raising as much as possible but never imagined we'd be doing it nearly a decade later. That responsibility is now taken on by an unbelievably accomplished board of trustees – lawyers, accountants, mums and dads, artists, freelancers and management consultants alongside a determined and efficient executive in Rose Lukas and team.

However, that doesn't make decisions any easier though. The scale of the issue in Syria means that giving to one person simply means you can't give to another. No one tells you that when you start a charity. Even after 8 years of war, even during Covid-19 which lingers on the fringes of Syrian life our role has not changed. We are proud of our methodology supporting ordinary Syrians in the jobs they were doing long before the war started, long before we knew them, and, we suspect knowing the passionate characters involved, long after we have gone.

There are two questions I am always asked about Syria. What is the situation like? And, how can we help? The answers are simple; the situation is bad, as bad as it has ever been, maybe worse. And, once you are willing, it is straightforward to help. Probably by doing what you have already: talk about Syria, make a donation, remind your friends, raise some money. There will be a time when this won't be necessary, but sadly it isn't yet.



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 2020. 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. We are a young and innovative organisation, inspired by the generosity of the Syrians we met while living there before the conflict.





MISSION & VISION

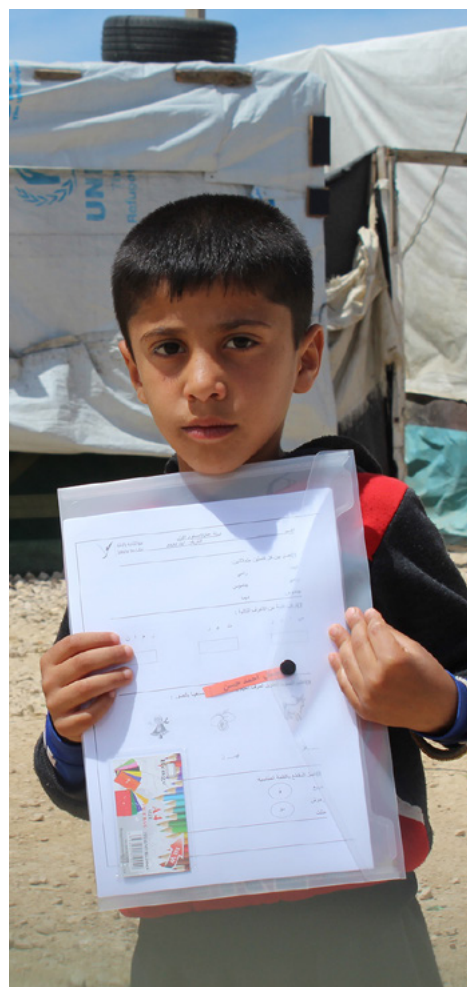
We believe in giving Syrians a hand up not a handout and in the dignity gained by empowering local Syrian communities. We put our confidence in Syrian expertise to run local projects, nimbly delivering aid to wherever it is needed most. Working with local partners, we provide solutions to health and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

We believe in a positive, creative approach to raising both funds and awareness, with Syrian stories as the focus. We connect donors with projects that would otherwise never meet, particularly given Syria and the region's challenging operating environment.

PROJECTS

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

- Over **19,000 medical consultations** providing basic medical care as well as emergency treatment. Over **54%** of patients were female and **36%** were children.
- Education for over **300 children**
- Salaries for **18 medical and non-medical staff** working at the Primary Health Clinic
- Salaries for **23 teachers** and administrative staff working at the School



This year we are delighted to have partnered with the Syrian American Medical Society (SAMS) and SAWA for Development and Aid. The people at both organisations continue to inspire us with their courage and passion.

Funding this type of work in and around Syria isn't straightforward, but it is possible and we're so proud to be able to do it. Our partners provide us with regular reporting. This includes the number of beneficiaries reached, detailed cost breakdowns and case studies, but human stories are at the heart of what we do. This, alongside our due diligence procedure, is part of our commitment to ensure efficient use of funds raised. The Trustees will consider providing support for other organisations in furtherance of Hands Up's objects as per the Charity Commission's guidance on public benefit.

- **Emergency appeal**

In early 2020, increased fighting resulted in nearly **1 million** more people fleeing northwards into already over-crowded and under-resourced Idlib, north west Syria. We launched an appeal to provide emergency medical supplies to a maternity hospital in Afrin and four mobile health clinics. We were delighted by the generous response, **raising £24,000 in just 10 days**. This meant **we could provide six weeks' worth of medical supplies** delivered by our partner, SAMS.





- **Primary Health Clinic, Syria – SAMS**

A primary health clinic in southern rural Aleppo which serves the local community of around 70,000 people, providing basic medical care as well as emergency services. We funded the salaries of staff and the costs that make these jobs possible such as stationery, equipment and medicine. In areas like this, where there is increasing need and severely reduced health services, primary health care can be lifesaving. The operating environment in Syria is complicated and challenging, requiring a constant need for flexibility and contingency plans. Owing to increased fighting and violence, in January 2020 this clinic was evacuated to protect staff and patients. Since then we have been able to launch a new Primary Health Clinic with SAMS to the east of Aleppo in Tal Abyad which was fully operational from March 2020.

It is always incredibly sad when a medical facility in northern Syria has to close or move because of the conflict. In the last year alone, 57 such facilities have reportedly been destroyed. These places are relied on by local communities. They do not only provide health services, but also stability and hope. Where feasible and safe, we aim to support projects and their staff year on year. When this is not possible, we aim to work with the same team, or at the very least provide duty of care.

- **Education, Lebanon – SAWA for Development and Aid**

A school in the Bekaa Valley for 300 Syrian refugee children from the surrounding camps. There are numerous barriers preventing Syrian refugee children from accessing education, from language to finances, lack of pens and equipment. This schools responds with the aim of getting these children to the point where they have a greater chance of entering the Lebanese public education system. We provided salaries for teachers, who also come from the local community.

This school is full of colour, light and laughter, presenting a marked difference to the often traumatic journeys many of these young Syrians have made. We were delighted that funds from the Hands Up for Syria Appeal (which we launched with the Asfari Foundation and the Saïd Foundation in 2016), contributed to this project in the last year.

Education is crucial for the next generation of Syrian children, every one of whom under nine years old has only ever known Syria as a country in conflict, if they know it at all. We want to help as many Syrian children as possible receive a solid education, which will protect their future.





FUNDRAISING

Coming up with fun and positive ways to engage supporters while remembering Syria is at the heart of our fundraising.

This year, alongside our usual campaigns we launched ‘Cinema for Syria’ and held a very special event at Cadogan Hall, London in June 2019. ‘Music for Syria’ was an evening of music and entertainment with fabulous performances from Mitsuko Uchida, David Dimbleby, Amineh Abou Kerech, Waad al Kateab, the Heath Quartet, Jan Ravens and Samuel West. It was curated by our friend, the concert pianist and broadcaster, Iain Burnside. We raised over £80,000 on the night with an audience of 500.

We are delighted to continue our partnership with the Asfari Foundation, and this was the second in a three-year Civil Society Programme grant.

During the year we raised a total of £526,295 and of this, £386,690 was spent on charitable activities.



FUNDRAISING CAMPAIGN REVIEW

- **Singing for Syrians raised £84,000.** A UK-wide initiative offering a positive way for others to raise money and remember Syria through music. Our carol service in St Margaret's Church, Westminster had over 700 attendees, with readings from **Tom Hollander** and **Fiona Shaw**, and raised over £28,000. 40 other events were held throughout the year.
- **Syrian Supper Club raised £42,000.** A community fundraising campaign involving our own monthly suppers, as well as Syrian Suppers held by others. This year 27 Syrian Suppers were held.
- **Cinema for Syria raised £10,000.** In partnership with **Leighton House Museum**, we launched a series of films made by a young generation of Syrian filmmakers. The programme was curated by award-winning Syrian director Soudade Kaadan.





FINANCIAL REVIEW

The results for the year are shown on page 23.

We generated income of £526,295 and incurred expenditure of £539,604. Reserves from the previous year allowed us to spend this much, without jeopardizing our financial position.

RESERVES POLICY

Hands Up ended the year with £275,765 in reserves, £200,624 of which is unrestricted.

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

PLANS FOR FUTURE PERIODS

Our primary concern is to ensure that we can continue making a positive difference for vulnerable Syrian communities. The conflict is not yet over, and its impact will last well into the coming years. The shifting situation inside Syria, and in the region, presents ongoing and new challenges to millions of Syrians who have already faced years of instability and war. We want to ensure that they are not forgotten and that donors can give confidently to aid work in an extremely complex environment.

Equally, as the world faces a new challenge in the form of COVID-19, Syria notwithstanding, the indirect impact of this virus will go far beyond those who are, sadly, immediately affected by it. A challenged global economy means less funds available in humanitarian settings. This has the potential to devastate work which has been done in Syria over the last nine years to provide health services, education, stability and hope.

Our plan over the next year is to make sure that the doctors and teachers at the Primary Health Clinic and School we fund can continue. Hard work will be needed to expand our supporter base and engage a broader audience through creative fundraising, particularly given the inability to fundraise through events, but we are confident that this is possible.

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. New Trustees are appointed for a 3-year term and may serve for a maximum of three consecutive terms. New Trustees are issued with a copy of:

- the Constitution
- latest Trustees' Annual Report and Statement of Accounts
- our Policies

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 organisations (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 organisations go through to 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; and,
- 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 4 to 19 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)¹.

This report was approved and authorised for issue by the Board of Trustees on 28th July 2020 and signed on its behalf by:



George Butler
Chair of Trustees

¹ 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 2020 set out on pages 23 to 37.

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; and,
- 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

Shaun Brownsmith FCA

For and on behalf of *Haines Watts Chartered Accountants*

4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 12 August 201

Financial Statements



Statement of Financial Activities

For the year ended 31 March 2020

	Notes	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2019 £
Income from:					
Donations & legacies	2	240,238	156,363	396,601	253,063
Other trading activities	3	129,179	80	129,259	135,064
Investments*		435	-	435	1,125
Total income		369,852	156,443	526,295	389,252
Expenditure on:					
Raising funds	4 & 5	96,892	56,022	152,914	100,079
Charitable activities	4 & 6	219,384	167,306	386,690	334,621
Total expenditure		316,276	223,328	539,604	434,700
Net income/(expenditure)		53,576	(66,885)	(13,309)	(45,448)
Transfer between funds	10	26,191	(26,191)	-	-
Net movement in funds		79,767	(93,076)	(13,309)	(45,448)
Reconciliation of funds:					
Total funds brought forward	10 & 11	120,857	168,217	289,074	334,522
Total funds carried forward	10 & 11	200,624	75,141	275,765	289,074

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

The notes on pages 26 to 35 form part of the financial statements.

Balance Sheet

As at 31 March 2020

	Notes	Total funds 31 Mar 2020		Total funds 31 Mar 2019	
		£	£	£	£
Current assets:					
Debtors and prepayments	8	6,077		2,954	
Cash at bank and in hand		439,548		509,649	
		<u>445,625</u>		<u>512,603</u>	
Creditors: amounts falling due within one year					
	9	(169,860)		(223,529)	
Net current assets			<u>275,765</u>		<u>289,074</u>
Net assets			<u><u>275,765</u></u>		<u><u>289,074</u></u>
Funds of the charity					
Restricted funds	10 & 11		75,141		168,217
Unrestricted funds:					
General funds	10 & 11	200,624		120,857	
			<u>200,624</u>		<u>120,857</u>
Total funds of the charity			<u><u>275,765</u></u>		<u><u>289,074</u></u>

The notes on pages 26 to 35 form part of the financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 28 July 2020 and signed on their behalf by:



George Butler

Chair of Trustees

Statement of cash flows

For the year ended 31 March 2020

	Year ended 31 Mar 2020 £	Year ended 31 Mar 2019 £
Cash flows from operating activities:		
Net income/(expenditure) for period (as per SOFA)	(13,309)	(45,448)
Adjustments for:		
Interest received	(435)	(1,125)
(Increase)/decrease in prepayments	(123)	(20)
(Increase)/decrease in rent deposit	-	(1,500)
(Increase)/decrease in other debtors	-	1,628
Increase/(decrease) in trade creditors	(2,479)	3,112
Increase/(decrease) in grants payable to organisations	(49,539)	(546,188)
Increase/(decrease) in accruals	720	(7,660)
Increase/(decrease) in salary control acc	(5,371)	652
	<u>(57,227)</u>	<u>(551,101)</u>
Net cash used in operating activities	(70,536)	(596,549)
Cash flows from investing activities:		
Interest received	435	1,125
Net cash used in investing activities	435	1,125
Net cash used in financing activities	-	-
Change in cash and cash equivalents in period	(70,101)	(595,424)
Cash and cash equivalents at the beginning of the period	509,649	1,105,073
Cash and cash equivalents at the end of the period	<u>439,548</u>	<u>509,649</u>
Cash and cash equivalents:		
	Year ended 31 Mar 2020 £	Year ended 31 Mar 2019 £
Cash in hand	439,548	509,649
	<u>439,548</u>	<u>509,649</u>

The notes on pages 26 to 35 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 2020, 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 2020 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.

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 160 City Road, London EC1V 2NX.

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 10 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 £1,000 are capitalised.

No assets over this value are currently held by the Charity.

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 and prepayments

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 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Donations	179,818	32,781	212,599
Grants	60,420	123,582	184,002
	240,238	156,363	396,601

	<i>Unrestricted Funds Year ended 31 Mar 2019 £</i>	<i>Restricted Funds Year ended 31 Mar 2019 £</i>	<i>Total Funds Year ended 31 Mar 2019 £</i>
Donations	128,702	11,803	140,505
Grants	500	112,058	112,558
	129,202	123,861	253,063

3. Income from other trading activities

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Fundraising events	129,179	80	129,259
	129,179	80	129,259

	<i>Unrestricted Funds Year ended 31 Mar 2019 £</i>	<i>Restricted Funds Year ended 31 Mar 2019 £</i>	<i>Total Funds Year ended 31 Mar 2019 £</i>
Fundraising events	116,461	18,603	135,064
	116,461	18,603	135,064

4. Total expenditure

	Grants to partners Year ended 31 Mar 2020 £	Other direct costs Year ended 31 Mar 2020 £	Direct staff costs Year ended 31 Mar 2020 £	Support costs Year ended 31 Mar 2020 £	Total costs Year ended 31 Mar 2020 £
Raising funds	-	73,182	60,044	19,688	152,914
Charitable activities	313,456	901	22,545	49,788	386,690
	313,456	74,083	82,589	69,476	539,604

	Grants to partners Year ended 31 Mar 2019 £	Other direct costs Year ended 31 Mar 2019 £	Direct staff costs Year ended 31 Mar 2019 £	Support costs Year ended 31 Mar 2019 £	Total costs Year ended 31 Mar 2019 £
Raising funds	-	32,321	54,478	13,280	100,079
Charitable activities	263,248	4,263	22,706	44,404	334,621
	263,248	36,584	77,184	57,684	434,700

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:

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.

	Total costs Year ended 31 Mar 2020 £	Total costs Year ended 31 Mar 2019 £
Indirect staff costs	14,629	15,023
Premises	14,712	10,452
Administrative costs	36,975	26,314
Governance costs	3,160	5,895
	69,476	57,684

Governance costs consists of the following:

	Total costs Year ended 31 Mar 2020 £	Total costs Year ended 31 Mar 2019 £
Independent examination	2,160	1,800
Insurance	1,000	975
Legal and professional fees	-	3,120
	3,160	5,895

5. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Other direct costs	68,400	4,782	73,182
Staff costs	17,850	42,194	60,044
Support costs	10,642	9,046	19,688
	96,892	56,022	152,914

	Unrestricted Funds Year ended 31 Mar 2019 £	Restricted Funds Year ended 31 Mar 2019 £	Total Funds Year ended 31 Mar 2019 £
Other direct costs	23,750	8,571	32,321
Staff costs	18,820	35,658	54,478
Support costs	-	13,280	13,280
	42,570	57,509	100,079

6. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Grants to organisations	169,798	143,658	313,456
Other direct costs	129	772	901
Staff costs	22,545	-	22,545
Support costs	26,912	22,876	49,788
	219,384	167,306	386,690

	<i>Unrestricted Funds Year ended 31 Mar 2019 £</i>	<i>Restricted Funds Year ended 31 Mar 2019 £</i>	<i>Total Funds Year ended 31 Mar 2019 £</i>
Grants to organisations	227,480	35,768	263,248
Other direct costs	4,263	-	4,263
Staff costs	22,706	-	22,706
Support costs	3,582	40,822	44,404
	258,031	76,590	334,621

7. Staff numbers and costs

	Total costs Year ended 31 Mar 2020 £	Total costs Year ended 31 Mar 2019 £
Gross salaries	89,429	88,180
Employer's NIC	6,365	2,978
Employer's pension	1,424	1,049
	<u>97,218</u>	<u>92,207</u>

The average weekly number of employees, calculated as full-time equivalents, during the year was 2.5 (2019: 3).

The average headcount during the year was 3 persons (2019: 3 persons).

No employee received employee benefits of more than £60,000 (2019: NIL).

The total remuneration paid to key management personnel during the year was £46,166 (2019: £42,804).

8. Debtors and prepayments

	Total Year ended 31 Mar 2020 £	Total Year ended 31 Mar 2019 £
Prepayments	1,077	954
Rent deposit	2,000	2,000
HMRC overpayment	3,000	-
	<u>6,077</u>	<u>2,954</u>

9. Creditors – amounts falling due within one year

	Total Year ended 31 Mar 2020 £	Total Year ended 31 Mar 2019 £
Trade creditors	766	3,245
Grants payable to organisations	164,887	214,426
Accruals	3,960	3,240
HMRC control account	-	2,389
Pension control account	247	229
	<u>169,860</u>	<u>223,529</u>

10. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2020 £	Income for the period Year ended 31 Mar 2020 £	Expenditure in the period Year ended 31 Mar 2020 £	Transfer between funds Year ended 31 Mar 2020 £	Balance carried forward Year ended 31 Mar 2020 £
Unrestricted funds	120,857	369,852	(316,276)	26,191	200,624
Restricted funds					
Asfari grant	-	75,000	(75,000)	-	-
Asfari/Said operating grant	-	-	-	-	-
Edenbeg grant	4,793	25,000	(3,346)	-	26,447
Gala fund	153,238	-	(50,300)	(55,936)	47,002
Flood appeal	10,186	8,250	(119)	(18,317)	-
Medical emergency appeal	-	25,651	(24,184)	(1,467)	-
Other	-	1,710	(18)	-	1,692
SAWA	-	20,832	(70,361)	49,529	-
Restricted funds	168,217	156,443	(223,328)	(26,191)	75,141
Total funds	289,074	526,295	(539,604)	-	275,765

Asfari grant

This grant was provided by the Asfari Foundation as instalment 2 of a three-year grant to build the organisational capacity of Hands Up.

Edenbeg grant

This grant was provided by the Edenbeg Charitable Trust to support the costs of our Singing for Syrians campaign 2020 and contribute to core costs.

Gala fund

These were funds raised during the Hands Up for Syria Gala held in May 2016 for education programmes with implemented by the International Rescue Committee, Save the Children, the UNHCR and SAWA for Development and Aid. During the year a full reconciliation of the funds was carried out, identifying several balances that had been allocated from unrestricted reserves in the past, and with the agreement of all parties, a transfer was carried out from unrestricted funds to rectify this.

Flood appeal

These were funds raised from November 2018 to March 2019 to go towards the rehabilitation of the Prosthetic Limb project, following severe flooding which destroyed the building and machinery. The funds were transferred to unrestricted in the year to offset against the grant committed in the prior financial period.

Medical emergency appeal

These were funds raised during the financial year to go towards emergency medical supplies in North West Syria, with a small balance at year end transferred to unrestricted funds to cover the costs of the appeal.

Other

These were various donations given to support a variety of education and health projects.

SAWA

These funds were raised to support the ongoing work with SAWA and were subsidised by unrestricted funds in the year.

	<i>Balance brought forward Year ended 31 Mar 2019 £</i>	<i>Income for the period Year ended 31 Mar 2019 £</i>	<i>Expenditure in the period Year ended 31 Mar 2019 £</i>	<i>Transfer between funds Year ended 31 Mar 2019 £</i>	<i>Balance carried forward Year ended 31 Mar 2019 £</i>
Unrestricted funds	174,670	246,788	(300,601)	-	120,857
Restricted funds					
Asfari grant	-	62,058	(62,058)	-	-
Asfari/Said operating grant	-	25,000	(25,000)	-	-
Edenbeg grant	-	25,000	(20,207)	-	4,793
Gala fund	154,890	-	(1,652)	-	153,238
Flood appeal	-	10,400	(214)	-	10,186
Idlib appeal	4,962	18,556	(23,518)	-	-
Syrian supper club	-	1,450	(1,450)	-	-
Restricted funds	<u>159,852</u>	<u>142,464</u>	<u>(134,099)</u>	<u>-</u>	<u>168,217</u>
Total funds	<u>334,522</u>	<u>389,252</u>	<u>(434,700)</u>	<u>-</u>	<u>289,074</u>

Asfari/Said operating grant

This grant was the final instalment of a three-year grant provided by the Asfari Foundation and the Saïd Foundation to support the charity with its core-operating costs.

Idlib appeal

These were funds raised from February 2019 to April 2019 to go towards two of our projects: the Primary Health Clinic and the Prosthetic Limb Clinic.

Syrian supper club

These were funds given to support specific Syrian Supper Club fundraising events.

11. Analysis of net assets

	Unrestricted Funds Year ended 31 Mar 2020 £	Restricted Funds Year ended 31 Mar 2020 £	Total Funds Year ended 31 Mar 2020 £
Current assets	370,484	75,141	445,625
Current liabilities	(169,860)	-	(169,860)
	200,624	75,141	275,765

	<i>Unrestricted Funds Year ended 31 Mar 2019 £</i>	<i>Restricted Funds Year ended 31 Mar 2019 £</i>	<i>Total Funds Year ended 31 Mar 2019 £</i>
Current assets	344,386	168,217	512,603
Current liabilities	(223,529)	-	(223,529)
	120,857	168,217	289,074

12. Trustee remuneration

During the year, no Trustee received any remuneration (2019: £NIL). No members of the Board of Trustees

received reimbursement of travel and subsistence expenses during the year (2019: £NIL).

13. Related party transactions

During the year, there were no related party transactions (2019: £NIL)

