



Trustees' Annual Report & Financial Statements

For the year ending 31 March 2022



HANDS UP
FOUNDATION

Over the past year Hands Up has helped over 26,000 Syrians.

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

- Over 35,000 medical consultations
- Education for over 430 children
- Salaries for 22 medical & non-medical staff
- Salaries for 15 teachers & admin staff
- Overall, 58% of those supported were women & girls and 47% 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

Clerkenwell Workshops, Unit 205
27-31 Clerkenwell Close
London
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Charity number 1156491

Independent Examiners

Haines Watts
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Hertfordshire
HP4 2AF

Bankers

Barclays Bank plc
2 Churchill Place
Canary Wharf
London
E14 5RB

Company number CE001199

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Dear All,

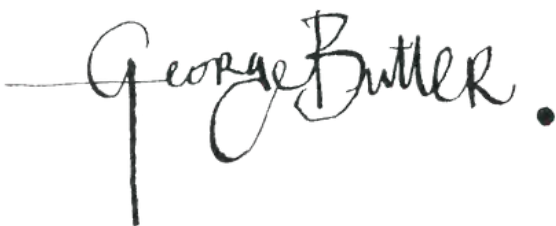
We live in an increasingly interconnected world, and yet it seems a daily struggle to keep up with the lives of others that share our planet. Then, when we do so, it is easy to doubt the validity of the stories that we read.

In the months before this report, Ukraine has taken over the spotlight. It has stolen the media show to the extent that we might have wondered what else we have missed. It eclipsed the horrors we learned about in Afghanistan, which in turn had blurred out the sadness and outrage over Myanmar, and Armenia, and Yemen.

Eleven years ago it was Syria, and Hands Up thought that perhaps we'd raise a pot of cash, deliver it, pat ourselves on the back and get on with our lives. In wildly ambitious moments we dreamed of solving some of Syria's problems. How wrong we were. The reality, as those who supported us knew before we did, is that the problems are multifaceted, highly personal, and continue for decades.

Hands Up provides connection in an upside-down world. A connection to the Syrians that we have met and worked with over the years. A connection between two groups of strangers that is more than the sum of its two parts and one that Hands Up is steadfast in continuing, despite the distractions of world news and the indifference of daily life.

Yours,

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

TRUSTEES' REPORT

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 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 vulnerable Syrian communities. During the year, we enabled:

- Over **35,000** medical consultations providing basic medical care and emergency treatment, **58%** for women and girls and **47%** for children.
- Education for over **430** children.
- Salaries for **22** medical and non-medical staff.
- Salaries for **15** teachers and administrative staff.



This year we are delighted to have continued our partnerships with the Syrian American Medical Society (SAMS) and SAWA for Development & Aid. We also continued our work with one of the local partners we began working with last year, Violet. This has enabled us to keep focusing on some of the most vulnerable communities in north west Syria. In addition, we completed our prosthetics pilot programme to provide a solution for those who have lost a limb in collaboration with the UK-based organisation Koalaa. We are delighted that this programme will continue into next year.

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 and 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.

At Hands Up, we regularly challenge ourselves and review practices to ensure our 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. We will consider providing funding to other organisations should they align with our objectives and provided our funds allow us to do so.





Primary Health Clinic, Syria - SAMS

This Primary Health Clinic opened in 2020 in Tal Abyad, north-east Syria. The programme is a continuation of a previous clinic in southern rural Aleppo which had to close in early 2020 following increased violence. The team of 22 staff serve a local community of around 50,000 people, providing basic medical care as well as midwifery and emergency services. We fund the salaries of staff and the costs that make these jobs possible such as equipment and medicine. In areas like this, where there are no other public health services available, primary health care can be lifesaving.

COVID-19 has been present in northern Syria since spring 2020, and the team have put protective measures in place to ensure that they can operate as safely as possible for staff and patients. However, the greatest health risk is now Leishmaniasis, classified as a 'Neglected Tropical Disease' by the WHO. This terribly damaging parasitic disease thrives on poverty and poor sanitation, and is especially harmful to children causing severe scarring and disability. 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.

OSAMA'S STORY



Osama is one of hundreds of children who suffer from Leishmaniasis, a parasitic, neglected tropical disease which causes skin sores and can result in severe scarring and disability. Leishmaniasis is endemic in Syria, and is associated with malnutrition, population displacement, poor housing, a weak immune system and lack of financial resources. It is also treatable.

Our Primary Health Clinic provides treatment for Osama as well as the required health care to follow up on this condition. With no other health facilities in the area, this is a lifeline for him.

His father says, "Osama suffered a lot from this disease, and I was confused due to the lack of medical centers in our area, which made things very difficult for us, but now, after establishing this clinic for leishmaniasis at the Ali Bajliyah Center, we are able to overcome this burdensome problem".

We are proud to be able to support Osama and his family by securing care for this condition. Osama is one of thousands of children who has benefitted from the work of our Primary Health Clinic in Ali Bajliyah, Tal Abyad over the last year.



"The school is the right place, not the street"
Ramadan, age 8.

Education, Lebanon – SAWA for Development and Aid

Working with our partner SAWA for Development and Aid, we support two schools in Lebanon's Bekaa Valley, which serve 430 Syrian refugee children from the surrounding camps. There are numerous and growing barriers preventing Syrian refugee children from accessing education, from language to finances and lack of pens and stationery. These schools give children, who otherwise would have no access to education, an opportunity to go to school. We provide salaries for teachers, who also come from the local community, as well as covering the costs of stationery and equipment. These schools are full of colour, light and laughter, presenting a marked difference to the often traumatic journeys many of these young Syrians have made.

The last couple of years have presented unprecedented challenges in Lebanon; COVID19, economic and political crisis plus the devastating explosions that shook Beirut. Families on the margins of society are being pushed further into poverty, and education is a luxury many do not have. UNICEF cite that 30% of school-aged Syrian refugee children in Lebanon have never been to school. With SAWA we are working to respond to this growing need by providing safe places for Syrian children to learn.

SOUAD'S STORY



“When schools started resorting to distance education,” she said, “I became obsessed and afraid from my inability and ability to practice the mission of education, which I consider my [greatest] cause... At that time, I did not have sufficient experience and knowledge about the software and technologies that help me teach children remotely.”

Souad took full advantage of the learning opportunities on remote education. With practice, patience, and support from SAWA’s team, after three weeks she was able to produce her own, high-quality videos for her students. Reflecting on her accomplishments, Souad said, “When I became able to produce my educational videos and delivering my educational message to my children, quickly and with high quality, I realized then that there are no difficulties as long as there is self-development.”

SAWA's education program, supported by Hands Up Foundation, provides displaced, out-of-school Syrian children with crucial access to education, alongside supporting teachers who play a fundamental role in the development of our students.



Prosthetics, Syrian/Turkish border – Koalaa partnership

In 2021, we launched a new prosthetics project on the Syrian Turkish border. Working with Koalaa, an innovative UK-based organization, we aim to transform the provision of prostheses to those with upper limb difference in response to the huge need for affordable, comfortable and functional prostheses. There are an estimated 86,000 amputees as a result of Syria's conflict according to the WHO. We ran a pilot programme to assess the feasibility of providing Koalaa's 'mitts' to 20 Syrian children with upper limb difference, working with them over a series of months. The results were positive so we are now expanding this for the next 100 patients, with a view to make Koalaa mitts an alternative, sustainable solution for as many people with upper limb difference as possible in northern Syria.

We are extremely lucky to have received funding from the Golden Bottle Trust and Changing Ideas for this project.

Hands Up has a long history of working with those with limb difference, an issue we care deeply about. As ever, it is based on a desire to give people a hand up not a hand out and to provide an opportunity for dignity, pride or simply the ability to ride a bike and move around with more ease.

Further partnerships

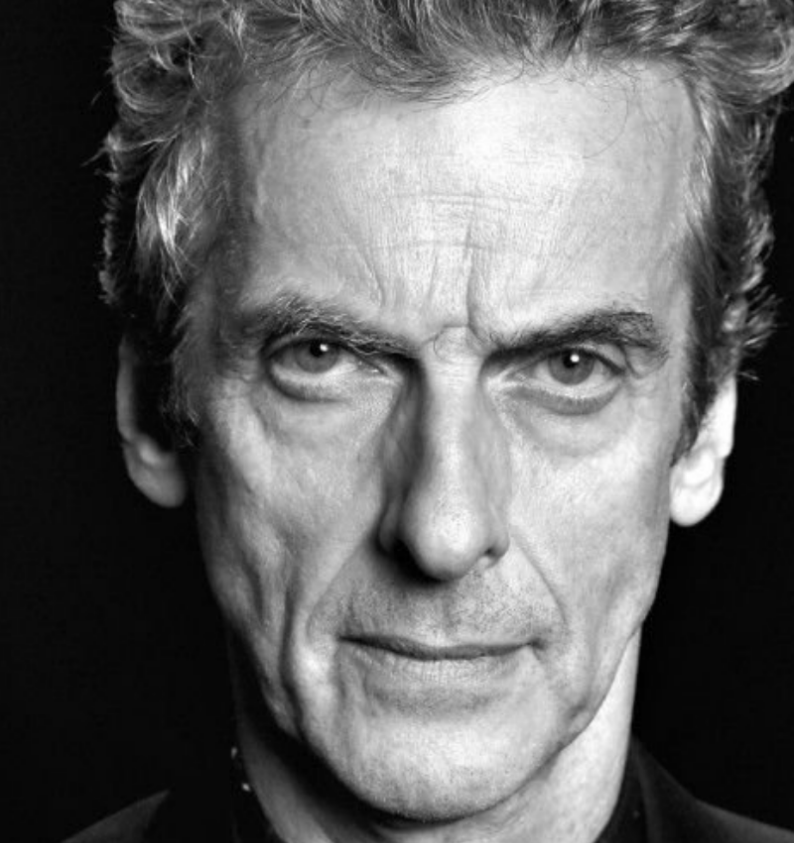
We are delighted to have supported one further partner in northern Syria during the last year. Empowering local Syrian organizations to implement their vital work is a core part of our mission.

Violet

We continued our work with Violet to fund an additional ambulance for their network and referral system in north west Syria. Ambulance referral systems in this area provide a lifeline for communities for general healthcare, but particularly with the spread of COVID-19. This project supported **876 patients**, funded **6 staff** and enabled **400 paramedics** to be trained this year.

In 2022 Violet will further develop their support for the community by developing a youth centre to provide emergency shelter and to act as a distribution point in emergencies.





"I spent time with Syrian refugees in 2015... I have seen the dreadful images of bombed schools and hospitals in Syria, that have left millions without access to healthcare or education."

FUNDRAISING

During the year we raised a total of **£584,041**. Of this, **£369,806** was spent on charitable activities. Coming up with fun and positive ways to engage supporters while remembering Syria is at the heart of our fundraising.

As we emerged from the shadow of COVID, we were galvanized to find new, innovative ways of fundraising. We were honoured to be one of **BBC Radio 4's Charity Appeal partners** during the year and were overwhelmed by the generosity of the British public in response, raising over **£54,000** with an appeal by Dr Who actor **Peter Capaldi**. We were also delighted to benefit from the gorgeous Charity Art Auction run by our friends at **Cramer & Bell**, which raised over **£56,000**. We saw 2021 off in style via our partnership with **Lambeth Palace** to bring 'Twelve Days of Christmas' to their Great Hall, including our own special **Singing for Syrians Carol Concert**.

We were delighted to continue our partnership with the **Asfari Foundation** in the final year of their Civil Society Programme grant, and continued our fruitful partnership with **Choose Love**.

FUNDRAISING CAMPAIGN REVIEW

- **Singing for Syrians** raised **£130,959** over our Christmas Campaign, which centered on our beautiful carol concert at **Lambeth Palace**. We were lucky enough to hear the voices of **The Citizens of the World Choir**, **The Archbishop of Canterbury** and **Joanna Lumley OBE**. Our special guest was **Dr. Rouba Mhaissen** who spoke movingly of the work of our partner SAWA for Aid & Development. Having been selected to take part in the **Big Give Christmas Challenge**, we were able to double donations given on the night of the carol concert and during the following week. Truefitt & Hill and the Cayman Islands generously provided sponsorship.
- **Syrian Supper Club**. COVID-19 sadly meant cancelling our supper clubs and we are considering new ways to engage with our supporters in 2022. We kept in touch with our wonderful audience through the Syrian Kitchen Club, providing delicious middle eastern recipes once a month to subscribers for any monthly donation they felt able to give. With our other regular giving, during the year this raised just under **£28,270**.
- **Commercial Partnerships**. We were delighted to continue our collaborations with illustrator, **Rory Hutton**, the lampshade company **Pooky** as well as working with **Pink Jinn's Souq** and **Abel & Cole** on MarmalAid.





FINANCIAL REVIEW

The results for the year are shown on page 22.

We generated income of £584,041 and incurred expenditure of £515,449.

RESERVES POLICY

Hands Up ended the year with £400,656 in reserves, £270,963 of which is unrestricted. Of this balance, a minimum of £257k has been allocated at 31 March 2022 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

Our primary concern is to ensure that we can continue making a positive difference for vulnerable Syrian communities. The conflict is not over and the gap between need and the money needed to meet them gets ever wider. We want to ensure that they are not forgotten and that donors can give confidently to aid work in an extremely complex environment.

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 their work. We are delighted to be partnering with new Syrian organizations as we seek to offer a new prosthetic solution to those who have lost an upper limb.

One of the findings from this year has been how poverty and displacement creates particular challenges for services in the areas of Syria our partners operate in – those who are displaced need an established location they know they can return to when they need care, while many others cannot travel to get the help they need due to such severe poverty. In light of this, we are delighted to be supporting the Primary Health Clinic we fund to extend their services with a mobile clinic in 2022.

Hard work will be needed to maintain the strong fundraising results from last year. We need to continue expanding our supporter base and engaging a broader audience through creative fundraising. We are excited to be able to see our supporters once again, and we look forward to the ways we will work together to support our friends in Syria.

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 4 to 22 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 7th December 2022 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 2022 set out on pages 22 to 36.

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

[Haines Watts \(Dec 8, 2022 17:05 GMT\)](#)

Shaun Brownsmith FCA

For and on behalf of **Haines Watts Chartered Accountants**

4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 8 December 2022

Financial Statements



Statement of Financial Activities

For the year ended 31 March 2022

		Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2021 £
Income from:					
Donations & legacies	2	336,705	159,500	496,205	646,295
Other trading activities	3	52,758	35,000	87,758	35,427
Investments*		78	-	78	458
Total income		389,541	194,500	584,041	682,180
Expenditure on:					
Raising funds	4 & 5	50,734	94,909	145,643	103,227
Charitable activities	4 & 6	336,749	33,057	369,806	522,654
Total expenditure		387,483	127,966	515,449	625,881
Net income/(expenditure)		2,058	66,534	68,592	56,299
Transfer between funds	12	(3,112)	3,112	-	-
Net movement in funds		(1,054)	69,646	68,592	56,299
Reconciliation of funds:					
Total funds brought forward	12 & 13	272,017	60,047	332,064	275,765
Total funds carried forward	12 & 13	270,963	129,693	400,656	332,064

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

The notes on pages 23 to 36 form part of the financial statements.

Balance Sheet

As at 31 March 2022

	Notes	Total funds 31 Mar 2022		Total funds 31 Mar 2021	
		£	£	£	£
Fixed assets:					
Tangible fixed assets	8		436		856
Current assets:					
Debtors	9	5,771		1,930	
Cash at bank and in hand		553,885		480,643	
		<u>559,656</u>		<u>482,573</u>	
Creditors: amounts falling due within one year	10	<u>(159,436)</u>		<u>(151,365)</u>	
Net current assets			<u>400,220</u>		<u>331,208</u>
Net assets			<u><u>400,656</u></u>		<u><u>332,064</u></u>
Funds of the charity					
Restricted funds	12 & 13		129,693		60,047
Unrestricted funds:					
General funds	12 & 13	270,963		272,017	
		<u>270,963</u>		<u>272,017</u>	
Total funds of the charity			<u><u>400,656</u></u>		<u><u>332,064</u></u>

The notes on pages 23 to 36 form part of the financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 7 December 2022 and signed on their behalf by:



George Butler

Chair of Trustees

Statement of cash flows

For the year ended 31 March 2022

	Year ended 31 Mar 2022 £	Year ended 31 Mar 2021 £
Cash flows from operating activities:		
Net income/(expenditure) for period (as per SOFA)	68,592	56,299
Adjustments for:		
Interest received	(78)	(458)
Depreciation	420	404
(Increase)/decrease in prepayments	(1,029)	(853)
(Increase)/decrease in rent deposit	(2,812)	2,000
Increase/(decrease) in trade creditors	(4,396)	7,759
Increase/(decrease) in grants payable to organisations	16,899	(33,681)
Increase/(decrease) in accruals	(2,494)	2,500
Increase/(decrease) in salary control accounts	(1,938)	7,927
	4,572	(14,402)
Net cash used in operating activities	73,164	41,897
Cash flows from investing activities:		
Interest received	78	458
Purchase of fixed assets	-	(1,260)
Net cash used in investing activities	78	(802)
Net cash used in financing activities	-	-
Change in cash and cash equivalents in period	73,242	41,095
Cash and cash equivalents at the beginning of the period	480,643	439,548
Cash and cash equivalents at the end of the period	553,885	480,643
Cash and cash equivalents:		
	Year ended 31 Mar 2022 £	Year ended 31 Mar 2021 £
Cash in hand	553,885	480,643
	553,885	480,643

The notes on pages 26 to 40 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 2022, 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 2022 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 COVID-19 pandemic 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 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 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 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Donations	239,304	15,000	254,304
Grants	97,401	144,500	241,901
	336,705	159,500	496,205
	<i>Unrestricted Funds Year ended 31 Mar 2021 £</i>	<i>Restricted Funds Year ended 31 Mar 2021 £</i>	<i>Total Funds Year ended 31 Mar 2021 £</i>
Donations	163,023	-	163,023
Grants	95,974	387,298	483,272
	258,997	387,298	646,295

3. Income from other trading activities

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
Fundraising events	52,758	35,000	87,758
	52,758	35,000	87,758
	<i>Unrestricted Funds Year ended 31 Mar 2021 £</i>	<i>Restricted Funds Year ended 31 Mar 2021 £</i>	<i>Total Funds Year ended 31 Mar 2021 £</i>
Fundraising events	35,427	-	35,427
	35,427	-	35,427

4. Total expenditure

	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
	270,146	83,534	105,045	56,724	515,449

	Grants to partners Year ended 31 Mar 2021 £	Other direct costs Year ended 31 Mar 2021 £	Direct staff costs Year ended 31 Mar 2021 £	Support costs Year ended 31 Mar 2021 £	Total costs Year ended 31 Mar 2021 £
Raising funds	-	37,728	55,847	9,652	103,227
Charitable activities	447,242	5,033	21,510	48,869	522,654
	447,242	42,761	77,357	58,521	625,881

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 2022 £	Total costs Year ended 31 Mar 2021 £
Indirect staff costs	11,831	13,483
Premises	11,452	7,088
Administrative costs	29,946	25,270
Governance costs	3,495	12,680
	56,724	58,521

Governance costs consists of the following:

	Total costs Year ended 31 Mar 2022 £	Total costs Year ended 31 Mar 2021 £
Independent examination	2,160	2,160
Insurance	1,335	1,165
Legal and professional fees	-	9,355
	3,495	12,680

5. Expenditure on raising funds

	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
	50,734	94,909	145,643

	Unrestricted Funds Year ended 31 Mar 2021 £	Restricted Funds Year ended 31 Mar 2021 £	Total Funds Year ended 31 Mar 2021 £
Other direct costs	21,808	15,920	37,728
Staff costs	30,939	24,908	55,847
Support costs	4,169	5,483	9,652
	56,916	46,311	103,227

6. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2022 £	Restricted Funds Year ended 31 Mar 2022 £	Total Funds Year ended 31 Mar 2022 £
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

	<i>Unrestricted Funds Year ended 31 Mar 2021 £</i>	<i>Restricted Funds Year ended 31 Mar 2021 £</i>	<i>Total Funds Year ended 31 Mar 2021 £</i>
Grants to organisations	103,922	343,320	447,242
Other direct costs	5,033	-	5,033
Staff costs	21,510	-	21,510
Support costs	21,108	27,761	48,869
	151,573	371,081	522,654

7. Staff numbers and costs

	Total costs Year ended 31 Mar 2022 £	Total costs Year ended 31 Mar 2021 £
Gross salaries	105,779	80,667
Employer's NIC	7,779	7,708
Employer's pension	3,318	2,465
	116,876	90,840

The average headcount during the year was 3 persons (2021: 2 persons).

No employee received employee benefits of more than £60,000 (2021: NIL).

The total remuneration paid to key management personnel during the year was £56,605 (2021: £48,502).

8. Tangible fixed assets

	Computer equipment	Total
	£	£
Cost		
At 1 April 2021	1,260	1,260
At 31 March 2022	<u>1,260</u>	<u>1,260</u>
Depreciation		
At 1 April 2021	404	404
Charge for year	420	420
At 31 March 2022	<u>824</u>	<u>824</u>
Net book value		
At 1 April 2021	856	856
At 31 March 2022	<u>436</u>	<u>436</u>

9. Debtors

	Total Year ended 31 Mar 2022	Total Year ended 31 Mar 2021
	£	£
Prepayments	2,959	1,930
Rent deposit	2,812	-
	<u>5,771</u>	<u>1,930</u>

10. Creditors – amounts falling due within one year

	Total Year ended 31 Mar 2022	Total Year ended 31 Mar 2021
	£	£
Trade creditors	4,129	8,525
Grants payable to organisations	148,105	131,206
Accruals	3,966	6,460
HMRC control account	2,570	4,689
Pension control account	666	485
	<u>159,436</u>	<u>151,365</u>

11. Grants payable

	Total funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2021 £	Total funds Year ended 31 Mar 2021 £
Brought forward on 1 April 2021		131,206		164,887
Grants awarded in period	270,146		525,187	
Grants cancelled in period	-		(77,945)	
Net grants awarded		270,146		447,242
Paid in year		(253,223)		(513,283)
Returned in year		-		42,337
Exchange movement on non-GBP grants		(24)		(9,977)
Carried forward on 31 March 2022		<u>148,105</u>		<u>131,206</u>

Grants payable are due within the following time frames:

	Total funds Year ended 31 Mar 2022 £	Total funds Year ended 31 Mar 2021 £
Payable in less than one year	148,105	131,206
	<u>148,105</u>	<u>131,206</u>

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2022 £	Income for the period Year ended 31 Mar 2022 £	Expenditure in the period Year ended 31 Mar 2022 £	Transfer between funds Year ended 31 Mar 2022 £	Balance carried forward Year ended 31 Mar 2022 £
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	60,047	194,500	(127,966)	3,112	129,693
Total funds	332,064	584,041	(515,449)	-	400,656

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.

Asfari digital grant

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

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.

Polar Capital

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

Prism the Gift Fund

This grant was provided by Choose Love via Prism the Gift Fund to support our work in general.

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.

12. Analysis of charity funds (continued)

	<i>Balance brought forward Year ended 31 Mar 2021 £</i>	<i>Income for the period Year ended 31 Mar 2021 £</i>	<i>Expenditure in the period Year ended 31 Mar 2021 £</i>	<i>Transfer between funds Year ended 31 Mar 2021 £</i>	<i>Balance carried forward Year ended 31 Mar 2021 £</i>
Unrestricted funds	200,624	294,882	(208,489)	(15,000)	272,017
Restricted funds					
Asfari grant	-	37,500	(18,600)	-	18,900
Asfari digital grant	-	7,000	(3,946)	-	3,054
Edenbeg grant	26,447	20,000	(33,354)	-	13,093
Gala fund	47,002	-	(47,002)	-	-
Other	1,692	-	(1,366)	(326)	-
Prism the Gift Fund	-	295,000	(295,000)	-	-
Prosthetics	-	10,000	-	15,000	25,000
SAMS	-	17,798	(18,124)	326	-
Restricted funds	<u>75,141</u>	<u>387,298</u>	<u>(417,392)</u>	<u>15,000</u>	<u>60,047</u>
Total funds	<u>275,765</u>	<u>682,180</u>	<u>(625,881)</u>	<u>-</u>	<u>332,064</u>

Gala fund

These funds were raised during the Hands Up for Syria Gala held in May 2016 for education programmes, implemented by the International Rescue Committee, Save the Children, the UNHCR and SAWA for Development and Aid. The final amount was paid out in the current financial year.

Other

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

SAMS

These funds were received to support the primary health clinic operated by SAMS.

13. Analysis of net assets

	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)
	270,963	129,693	400,656

	<i>Unrestricted Funds Year ended 31 Mar 2021 £</i>	<i>Restricted Funds Year ended 31 Mar 2021 £</i>	<i>Total Funds Year ended 31 Mar 2021 £</i>
Fixed assets	856	-	856
Current assets	422,526	60,047	482,573
Current liabilities	(151,365)	-	(151,365)
	272,017	60,047	332,064

14. Trustee remuneration

During the year, no Trustee received any remuneration (2021: £NIL). No members of the Board of Trustees received reimbursement of travel and subsistence expenses during the year (2021: £NIL).

15. Related party transactions

During the year, there were no related party transactions (2021: £NIL).

