

Over the past year Action Syria has helped over 44,100 Syrians.

We've empowered four local organisations to continue their work by providing:

- Over 48,300 medical consultations
 - * Education for 200 children
- Salaries for 29 medical & 13 education staff
- * 50 prosthetics for people with upper limb difference
- 2 playgrounds for children affected by earthquakes, displacement, and conflict
- Overall, 57% of those supported were women & girls, 47% were children.





Action Syria is the operating name of the Hands Up Foundation, Charity no. 1556491.

Trustees

George Butler (Chair)

Joe Roberts (Vice Chair, Treasurer)

Johnnie Barnett

Jack Coleman

Mazen Gharibah

Nick Haslam

Thierry Heathcoat Amory

Louisa Leeper

Registered office

Action Syria

Rich Mix Cultural Centre

35-47 Bethnal Green Road

El 6LA

Charity number 1156491

Independent Examiners

Dux Advisory Limited

4 Claridge Court

Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Bankers

Barclays Bank plc

2 Churchill Place

Canary Wharf

London

E14 5RB

Company number CE001199



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A Letter From Our Board Chair

31 March 2024

Dear All,

"Another 10km run, another bake sale, yet another charity report"... These were my first thought as I wrote this, and I don't blame you if you're on to the next email. However, Action Syria is now one of the few remaining British charities working solely to help Syrians who are now forgotten by the rest of the world. From 2019 to 2024, the number of NGOs and community-based organisations delivering local health services in Syria dropped from 70 to 25. This leaves an increasingly desperate population in a more vulnerable situation. Our promise is to continue to make sure Syrian communities have the medical care and education they need, every day and when emergencies strike.

On 14 November, I saw the need for these services first hand, as I stood in Lebanon's Bekaa Valley, as 200 children from nearby refugee camps arrived for the first day of school. Some turned up hoping they would be able to stay, even though they had not enrolled. This is how much education means to them. This centre, provided by Action Syria and our local partner, SAWA for Development & Aid, is their only possible access to school. In each classroom are children who only seem to make it into our media when threatened with mass deportation to Syria or the brutality of conflict and crisis. But here, they were grinning from ear to ear and keen to learn. As Kawthar, a young girl told us "I like school more than everything." Our promise has always been to stick with Syria, the place we knew and its people. They aren't on the front pages today, but they need our help now more than ever. In 2024, the needs are the greatest they have been since the beginning of the conflict. 16.7 million people need humanitarian aid, millions struggle to access enough food to meet their basic needs, and mental health needs have increased dramatically, all while international aid budgets decrease.



2024 marks ten years since we registered as a charity. It also marks the start of an exciting new chapter as Action Syria. We've changed our name to better reflect the work we do and highlight our commitment to Syria. While our name has changed, our goals, people, and mission have not. We are indeed one of many charities, but we believe our work, which is only possible with your generosity, sets us apart.

Thank you for your support over the last **ten years**, and we look forward to continuing to take action for Syrians together over the next decade.

Yours,





Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

Action Syria (operating name of The Hands Up Foundation, charity no. 1156491) is a registered charity in England & Wales and raises money and awareness for humanitarian relief in and around Syria. The principal activities of Action Syria are to make sure Syrian communities have the medical care and education they need, every day and when emergencies strike. The charity focuses on the relief and assistance of victims of war, conflict, or natural disaster, through humanitarian assistance, particularly for people in Syria and surrounding countries.





Mission & Vision

For over a decade, we've been on an extraordinary journey which started at our kitchen table, with a series of supper clubs raising funds for our friends in Syria. What began as a response to the conflict in Syria, has evolved into a powerful mission.

Today, we continue to take action, working with local partners to make sure Syrian communities have the medical care and education they need, every day, and when emergencies strike.

We envision a future in which Syrian people can build their lives with health, opportunity, and hope. As the building blocks of a stable society, access to quality medical services and education are vital for achieving this. That's why we work with Syrian experts to run local projects, nimbly delivering aid to wherever it is needed most. Together, 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.

Values

Loyal:

We are committed and consistent – because we are here for as long as needed.

Straightforward:

We are upfront and open – because we know clarity changes lives faster.

United:

We are inclusive and collaborative – because we are stronger together.





Projects

Our greatest achievement is the support we provide to Syrian communities. This year, we've reached over **44,100** people, providing:

- Over **48,000** medical consultations providing basic medical care and emergency treatment, **58%** for women and girls and **47%** for children.
- Education for 200 children.
- Salaries for 29 medical staff.
- Salaries for 13 teachers.
- Salaries for 35 project support staff.
- Prosthetics for 50 people.
- Ongoing support for over **6,200** earthquake survivors.
- 2 playgrounds for children affected by earthquakes, displacement, and conflict.





Introduction

A Syrian refugee child who had never before stepped foot in a classroom is now in school. A young mother whose house was destroyed by the earthquake has access to a midwife. A young man who lost his arm to a gunshot now has a prosthetic. This is what your support means at Action Syria.

Alongside providing ongoing support to some of the Syrian communities hit hardest by the **February 2023** earthquakes, we have continued to work with our long-term partners, the Syrian American Medical Society (SAMS), SAWA for Development & Aid (SAWA), and Physicians Across Continents (PAC), to deliver vital medical and education services.

An entire generation of children under the age of 13 have never known their country, Syria, in peace and 90% of the population live in poverty. We're doing all we can to address the challenges they face. Over the last year, one of our greatest achievements was inspiring The World Health Organization to fund the first inpatient physical therapy department in Aleppo by working with PAC to produce a prosthetics project of such undeniable impact. This is a brilliant example of the power we have as a small, nimble organisation, pioneering the way for effective aid delivery.

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 it is being used as efficiently as possible, and in line with Action Syria's objectives, as per the Charity Commission's guidance on public benefit. Provided funds allow us, we will consider providing funding to other organisations should they align with our objectives.

More than 50% of Syria's population are food insecure and in some areas up to 28% of children are experiencing stunted growth [1].



Our Programmes

Health



Primary Health Clinic

Syria - SAMS

After 13 years of conflict, 16.7 million people need humanitarian aid in Syria and 15 million people need health assistance [2]. The demand for aid is the greatest it has been since the conflict began in 2011. While the needs continue to grow exorbitantly, funding for humanitarian health aid continues to decrease, leaving more people without access to the medical services they require. As of March 2024, only 62% of Syria's primary health clinics (PHC) remain fully operational [2]. The Ali Bajliyeh PHC, funded by Action Syria, is one of these.

This PHC is situated in Tel Abiad, north-east Syria, a remote area with limited access to medical services. Working with our long-term partner, SAMS, over the last year alone, we have provided 33,449 people with medical services. Services include reproductive healthcare, paediatric consultations, dental care, and both communicable and non-communicable diseases. Providing staff salaries ensures the services are sustainable and brings stability to the community. We are incredibly proud that the clinic's exemplary services to the region were praised by the World Health Organization during a visit in June 2023.

In response to a cholera outbreak in north-east and north-west Syria, our Community Health Workers have been distributing oral rehydration salts to households, raising awareness of preventative measures, and reaching 11,762 people with key messages about nutrition and reproductive health. This knowledge both protects and saves lives.





Mobile Clinic

Syria - SAMS

In Syria, several groups of society, including women, children, and the elderly, often face significant barriers to accessing medical services. Many are simply unable to afford the cost of travel, barred by family members, or not mobile enough to make the journey. This is why Action Syria has been supporting a Mobile Clinic, delivering medical services to vulnerable groups living in remote areas, previously devoid of any healthcare services. Establishing this clinic presented significant challenges, from delayed delivery of the car and cabinet due to the **February 2023** earthquakes, to delayed approvals from the Turkish government. These were overcome, allowing the clinic to start work in **March 2023**.

Treating conditions from diarrhoea, leishmaniasis (flesh-eating disease), and malnutrition, as well as supporting pregnant women with antenatal care, the clinic provided 4,813 consultations during the project period, helping 3,205 people.



+

Prosthetics

Syrian Turkish Border - PAC

Research estimates **86,000** people in Syria have conflict related injuries which have led to amputations. In reality, this number is likely far higher and will only have grown with the destruction caused by the **February 2023** earthquakes. We are working with our partner, PAC, to address this, providing prosthetics, physiotherapy and psychological support to those who need it. We are so proud to ensure The Hope Step Centre (the only one of its kind providing humanitarian services for free in Azaz, north-west Syria), can continue providing its vital services.

Since its implementation in **September 2022**, the project has provided **94** people with upper-limb-difference with lightweight, comfortable prosthetics from our UK-based partner, Koalaa. Alongside funding staff salaries and clinic costs, we provide the physical therapy and psychological support patients need to help them cope with the trauma they have faced, from bomb explosions and gun violence to natural disaster.

These prosthetics are key to unlocking a life of greater independence, helping people do the activities they have previously been unable to do, whether that's writing or riding a bike. The ability to do these things again can be truly transformational. In March 2024, we renewed our support to the clinic, now including the provision of orthotics, and look forward to reporting on the impact in our next Annual Report.





Salem's Story

Salem is one of thousands with an unhealable wound from conflict. When a bomb went off, it took his hand, leaving him traumatised and with an amputation. Salem says following the incident he experienced crippling depression and lost many of his friends and colleagues, having been forced to leave university as a result of the impact on his mental health.

When Salem heard about our project with PAC, he immediately registered to be a part of it. At Hope Step Centre, he was met by the PAC team, who confirmed that he was eligible for a Koalaa prosthetic and began the fitting and consultation process. The team not only provided the prosthetic itself, but also physical therapy and psychological support to help Salem adjust to living with a prosthetic.

We are delighted to report Salem is now living with regained confidence and a new love for life. He has resumed his university studies and is once again socialising with his friends. To all our donors who helped make this project possible, thank you.



Our Programmes

Education



Education for Syrian Refugees

Lebanon - SAWA

Working with our partner, SAWA, we are providing a school for **200** Syrian refugee children. Each day, the children arrive from neighbouring camps to learn Arabic, English, science and maths. Without this centre, many of these children would have no access to education and before enrolling, had never stepped foot in a classroom.

Many of our students have experienced extreme conflict, forced displacement, or do not know life outside of the camps. The majority of their 13 teachers are from the same community and have lived similar experiences. Action Syria funds their salaries to support their tireless efforts to provide a safe, supportive environment and the education needed for a brighter future.

Lebanon is facing economic crisis, with not enough spaces in schools for children, and leaving many unable to go to school as transportation fees and school materials (like stationery) are simply unaffordable. Child labour rates are the highest they have been since 2019 [3]. We believe they deserve more than this, which is why we continue to work with SAWA to address the barriers they face, providing transport to get them safely to and from school and materials so they can confidently study and learn.



We are delighted to receive funding from the Educational Opportunity
Foundation in support of this programme.

Kefaa's Story



Kefaa, age 10, is one of the 200 children attending Action Syria's school for Syrian refugee children. Located in the Bekaa Valley, Lebanon, the school provides education for those who would otherwise have been forgotten by the system - many have never stepped foot in a classroom before joining. For Kefaa, this lack of schooling caused severe anxiety. She was extremely scared of strangers and refused to leave her parents' sides to go to school.

Her first week at the school was challenging. She spent it crying and refused to enter the classrooms with the other children. However, with the continuous support and care of her teacher, Ms. Souad, things soon turned around for Kefaa. She had individual psychosocial support sessions to begin, to help her overcome her fears and anxieties. Teaching children who have experienced traumatic events, from conflict to forced displacement, is something the teachers know how to deal with. With many employed from the community in which the children live, they know and understand the empathy and compassion needed, in addition to making a safe and supportive place for the children to learn and come to terms with their experiences.

We are delighted Kefaa is now a dedicated and happy student. She loves school and her favourite subject is English. Kefaa's journey would not have been possible without your support, thank you.



Our Programmes

Emergency Response

Earthquake Response

The February 2023 earthquakes left a trail of destruction in their wake, both mental and physical. Many were caught in the rubble, losing homes and loved ones; a recent report revealed more than one third of respondents lost a family member [5]. While the devastation has faded from the news, the emergency is not over. Aid is needed to help communities rebuild and address the "ticking time bomb" [6] of the psychological impact. Pages 13 - 17 outline our ongoing work to bring stability. Please refer to our 2023 Report for details of our immediate response [7].

Psychological Support

Turkey - SAMS

Studies show that following earthquakes, children risk developing significant psychological trauma [8]. The conflict and displacement many Syrian children have faced makes them even more vulnerable. To provide the psychological support they need, we have been working with our partner, SAMS. To process traumatic experiences, children require a safe space to express themselves, with the best form of processing being through play [8]. Accordingly, we have been ensuring they have access to professional support alongside providing psychosocial support kits, with colouring books, puzzles, and badminton sets.



Mariam's Story

Mariam, age 13, grew up in rural Damascus, Syria, but when her father died in 2019, she was forced to leave her home with her mother and 11 siblings. They moved to Turkey, where her mother remarried, leaving the children with a relative in Hatay, who went on to sexually harass them. When the earthquakes struck her home in early 2023, Mariam was left traumatised, unable to sleep, and regularly self-harming.

Not long after the earthquakes, her mother returned to the children, taking them to a care house in Hatay, Turkey. Here, Mariam was referred to our partner, SAMS, to receive mental health support and counselling from a psychologist, under our psychological support project. As a result, Mariam has improved her relationships with her friends and family, and developed strategies to help her cope with her anxiety, depression and anger. This support is just the first step towards a brighter future for Mariam, allowing her to approach life with renewed hope.

Mariam is one of millions of Syrian children whose lives are being turned upside down by conflict, displacement, and natural disaster. WHO estimates 20% of North-West Syria's population suffer from a mental health disorder [9]. We continue to do everything in our power to reach as many of them as we can. Thank you for making this possible.



Gender Based Violence & Protection Programme

Syria - Maram

"Hardest to reach, most at risk." This is how a recent World Vision report described people living in Syria's widow camps [10]. Characterised by extreme violence - physical, verbal, and sexual - these camps in north-west Syria hold tens of thousands of widows and children from families torn apart by conflict.

In these camps, even before the earthquakes, 95% of women felt depressed or hopeless [10]. Without the ability to move freely, they are unable to work to provide an income, often them leaving no choice but to resort to 'survival sex' to support them and their family. Daughters are forced into child marriage and sons recruited by armed groups. These systemic issues have been made all the more pressing, because following natural disasters, like the earthquakes, women and girls are disproportionately impacted, facing greater risk of violence [11]. This project aims to address that risk.

Working with our partner, **Maram Foundation**, we are providing child protection and Gender Based Violence (GBV) services within 12 widow camps in Idlib. The team of 16 - with salaries provided by Action Syria - have reached over 6,290 people with sessions on topics such as the importance of education, child labour, nutrition and rights, including referring cases for medical and mental health needs. This form of education is vital for supporting emancipation and a path to a future with more opportunities.



Playgrounds

Syria - PAC

Syrian children under the age of 13 have never known their country in peacetime. When we asked them what they wanted most, the children in north-west Syria told us they wanted somewhere to play, where they could be children - a luxury they have never had. Research shows children process traumatic experiences through play, leaving them vulnerable if they do not have the space to do this [8]. This is why we have been working with our partner, PAC, to build two playgrounds in Idlib and Aleppo (both affected by the earthquake and now home to many displaced by conflict), with swings, slides, trampolines and more, for children to play safely. With their extensive experience in child protection and mental health services, PAC are the perfect partner to implement this innovative project with.

Doaa's Story

"My friends and I do not have toys... I dream of swinging on swings." Doaa is a tenyear-old girl living in one of the camps near our playground in Idlib. Before the playgrounds were built, she told us she and her friends would "spend our time playing with stones and dirt." With the arrival of the playgrounds she said "Today, I am very happy because we can play with toys whenever we want." The smile on her face speaks a million words.



Psychological Support & Physiotherapy Services

Turkey - SAMS

The February 2023 earthquakes caused a significant increase in demand for mental health and psychological support services, as well as physical rehabilitation services. To address this need, we are helping to complete refurbishment works for SAMS' Mental Health & Psychosocial Support centre in Gaziantep, repairing out-of-service physiotherapy equipment, procuring additional furniture and equipment, and distributing hearing devices to people affected by the earthquakes.

Gaziantep hosts approximately **462,000** Syrian refugees under temporary protection, the number of which has increased dramatically following the earthquakes. This places an increased pressure on services, making this support paramount. This project commenced on **15 March 2024**, we look forward to reporting on the impact of this project in our next Annual Report.





Fundraising

During the year, we raised a total of £504,109. In the same period, £579,552 was spent on charitable activities. Positive fundraising is at the heart of our work, and was more vital than ever this year. While Syria continues to be forgotten by headlines, the needs of its communities grow. In the face of this, your support means everything to us.

You cycled from Land's End to John O'Groats, ran marathons, held supper clubs, gathered neighbours for mulled wine and mince pies, and simply donated. You also came to sing carols with us, light a candle, and remember Syria at our annual carol service. Thank you for continuing to join us by taking action. Each act of support is a chink of light and hope, which literally changes lives for the better.

Other highlights include our comedy night with the wonderful Arts Canteen at Grand Junction, an art auction with our friends Cramer & Bell, as well as welcoming our new ambassadors, Ayman Alhussein, Iain Burnside, Anissa Helou, Lindsey Hilsum, Hector McCulloch, and Romilly Weeks. These brilliant, inspiring people range from award-winning broadcasters and journalists, to filmmakers and fundraisers. Romilly even won £7,950 for Action Syria on The Weakest Link!

We are extremely grateful in particular to the Edenbeg Trust, the Mordaunt Foundation and the CHK Foundation for their generous support over the last year.





Fundraising Campaign Review

Action Syria Carols (previously Singing For Syrians)

This year our Christmas Campaign centred on our magical carol concert at London's oldest surviving Church, St Bartholomew the Great. It felt extremely poignant to come together to support Syrian communities who have lived through so much in this historic setting. We were lucky enough to be joined by speakers including Peter Capaldi, David Dimbleby and Kholoud Helmi, as well as St Bartholomew's breathtaking choir. 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 £59,903. Culture Mile Bid and the Asfari Foundation generously provided sponsorship for the carol service.

Commercial Partnerships

We were delighted to continue partnerships with the culinary powerhouses that are Manteca, Smokestak, Lahmacun, as well as a new partnership with Atis, who donated 10p from each delicious salad bowl sold for a week. We've been delighted to continue working with our long-term partner Abel & Cole on MarmalAid. A number of wonderful businesses have also supported us throughout the year, such as Art for Charity Collective and Cramer and Bell. If you run a commercial enterprise and would like to work together, please contact us (contact@actionsyria.org.uk).





Earthquake Appeal

Following the first earthquake to hit the Turkish-Syrian border in February 2023, we were swift to launch an appeal to raise funds for life-saving services and medical equipment for those affected. One year on, the emergency is still far from over. 8.8 million people were affected in Syria and tens of thousands displaced, many of whom had already experienced this due to conflict. In November alone, 40.000 people remain displaced. In February 2024 we launched a new appeal to provide ongoing support to affected communities. The appeal raised a total of £6,212.

Action Syria Recipes

(Previously Syrian Kitchen Club)

This year saw the relaunch of our monthly newsletter with Middle-Eastern inspired recipes from our Chef friends and a playlist to cook along to for a subscription price of your choosing. Highlights include kibbeh summaqiyeh (kibbeh in sumac sauce) from Anissa Helou, one of our wonderful new ambassadors, and baklava cake from Instagram sensation, Laora (@bakedbylaora).

Action Syria Suppers

(Previously Syrian Supper Club)

We started fundraising in 2012 with a series of **supper clubs** at our own kitchen table.

To us, there is nothing better than people coming together over delicious dishes,

celebrating Syria's culture, and doing something good. A huge





Financial Review

The results for the year are shown on page 29 and onwards.

We generated income of £504,109 and incurred expenditure of £659,041.

Reserves Policy

Action Syria ended the year with £226,406 in reserves, £226,406 of which is unrestricted. Of this balance, a minimum of £215,000 has been allocated at 31 March 2024 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

2024 marks ten years of Action Syria's work. While we are proud of what we have achieved, raising over £8 million in that time, it is sobering to think that our work is still so desperately needed. Aid funding is being cut across the board by governments around the world even as the needs increase. On the 21st March this year, the UN Deputy Relief Chief told the UN Security Council that "More people need humanitarian aid in Syria now than at any point in the crisis". As we look to the coming year and beyond, our promise is to keep working with our local Syrian partners to provide Syrian communities with medical care and education, every day, and when emergencies strike. We are here for as long as we are needed.

Our **three-year** strategy is underway, the **first** year included increasing resource and reviewing how we present ourselves to the world. This year, with a fresh brand to explain more clearly what we do, we will focus on strengthening our income base to be more sustainable and more efficient, while expanding our programmes and partnerships.

The last **ten** 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

Action Syria (operating name of The Hands Up Foundation) 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.

Action Syria 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 Action Syria'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 2 to 25 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 13

August 2024 and signed on its behalf by:

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 Action Syria Charitable Incorporated Organisation (CIO)

I report to the trustees on my examination of the accounts of Action Syria (charity number 1156491) for the year ended 31 March 2024 set out on pages 30 to 43.

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

Bianca Permal FCA

B Pernal

For and on behalf of Dux Advisory Limited

4 Claridge Court

Lower Kings Road

Berkhamsted

Hertfordshire

HP4 2AF

Date: 13 September 2024



Financial Statements



Statement of Financial Activities

For the year ended 31 March 2024

	Notes	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2023 £
Income from:					
Donations & legacies Other trading activities Investments*	2 3	289,858 80,501 644	127,583 5,523 -	417,441 86,024 644	681,820 39,683 68
Total income		371,003	133,106	504,109	721,571
Expenditure on:					
Raising funds	4 & 5	79,489	-	79,489	124,009
Charitable activities	4 & 6	259,715	319,837	579,552	616,880
Total expenditure		339,204	319,837	659,041	740,889
Net income/(expenditure)		31,799	(186,731)	(154,932)	(19,318)
Transfer between funds	12	-	-	-	-
Net movement in funds		31,799	(186,731)	(154,932)	(19,318)
Reconciliation of funds:					
Total funds brought forward	12 & 13	194,607	186,731	381,338	400,656
Total funds carried forward	12 & 13	226,406		226,406	381,338

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

The notes on pages 33 to 43 form part of the financial statements.

Annual report and financial statements Year ended 31 March 2024

Balance Sheet

As at 31 March 2024

			Total funds		Total funds
	Notes		31 Mar 2024		31 Mar 2023
		£	£	£	£
Fixed assets:					
Tangible fixed assets	8		205		394
Current assets:					
Debtors	9	15,072		5,315	
Cash at bank and in hand		298,928		533,863	
		314,000		539,178	
Creditors: amounts falling					
due within one year	10	(87,799)		(158,234)	
Net current assets			226,201		380,944
Net assets			226,406		381,338
Funds of the charity					
Restricted funds	12 & 13		-		186,731
Unrestricted funds:					
General funds	12 & 13	226,406		194,607	
			226,406		194,607
Total funds of the charity			226,406		381,338

The notes on pages 33 to 43 form part of the financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 13 August 2024 and signed on their behalf by:

George Butler

Chair of Trustees

Statement of cash flows

For the year ended 31 March 2024

	£	Year ended 31 Mar 2024 £	£	Year ended 31 Mar 2023 £
Cash flows from operating activities:				
Net income/(expenditure) for period (as per SOFA)		(154,932)		(19,318)
Adjustments for:				
Interest received	(644)		(68)	
Depreciation	189		562	
(Increase)/decrease in prepayments	(412)		730	
(Increase)/decrease in rent deposit &				
other debtors	1,405		(274)	
(Increase)/decrease in accrued				
income	(10,750)		-	
Increase/(decrease) in trade creditors	(1,199)		(658)	
Increase/(decrease) in grants payable				
to organisations	(69,899)		1,991	
Increase/(decrease) in accruals	267		297	
Increase/(decrease) in salary				
control accounts	396		(2,832)	
-		(80,647)		(252)
Net cash used in operating activities		(235,579)		(19,570)
Cash flows from investing activities:				
Interest received	644		68	
Purchase of fixed assets	-		(520)	
Net cash used in investing activities		644		(452)
Net cash used in financing activities		-		-
Change in cash and cash equivalents in period		(234,935)		(20,022)
Cash and cash equivalents at the beginning				
of the period		533,863		553,885
				333,003
Cash and cash equivalents at the end of the period		298,928		533,863
Cash and cash equivalents:				
		Year ended		Year ended
		31 Mar 2024		31 Mar 2023
		£		£
Cash in hand		298,928		533,863
		308 038		E22 862
		298,928		533,863

The notes on pages 33 to 43 form part of the financial statements.

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 financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Account and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved early adoption of the 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) for accounting periods beginning on or after 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn. The financial statements are prepared in accordance with the Charities Act 2011.

The effect of any event relating to the year ended 31 March 2024, 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 2024 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 The Rich Mix Centre, 35-47 Bethnal Green Road, London, E1 6LA.

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

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	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£
Donations	219,464	55,083	274,547
Grants	70,394	72,500	142,894
	289,858	127,583	417,441
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£
Donations	191,109	252,758	443,867
Grants	46,494	191,459	237,953
	237.603	444,217	681.820

3. Income from other trading activities

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Fundraising events	80,501	5,523	86,024
	80,501	5,523	86,024
	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£
Fundraising events	36,179	3,504	39,683
	36,179	3,504	39,683

4. Total expenditure

	Grants to partners Year ended 31 Mar 2024 £	Other direct costs Year ended 31 Mar 2024 £	Direct staff costs Year ended 31 Mar 2024 £	Support costs Year ended 31 Mar 2024 £	Total costs Year ended 31 Mar 2024 £
Raising funds	-	28,048	39,166	12,275	79,489
Charitable activities	431,928	5,931	52,195	89,498	579,552
	431,928	33,979	91,361	101,773	659,041
	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 Charitable activities	452,095 452,095	42,504 44,473 86,977	67,990 53,081 121,071	13,515 67,231 80,746	124,009 616,880 740,889

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.

Indirect staff costs
Premises
Administrative costs
Governance costs

Total	Total
costs	costs
Year ended	Year ended
31 Mar 2024	31 Mar 2023
£	£
34,351	21,341
15,383	13,944
47,666	41,681
4,373	3,780
101,773	80,746

Other direct costs

Staff costs

Support costs

Governance costs consists of the following:

Independent examination Insurance		Total costs Year ended 31 Mar 2024 £ 2,580 1,793	Total costs Year ended 31 Mar 2023 £ 2,457 1,323
	•	4,373	3,780
5. Expenditure on raising funds			
	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Other direct costs	28,048	-	28,048
Staff costs Support costs	39,166 12,275	-	39,166 12,275
	79,489	<u> </u>	79,489
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended

31 Mar 2023

£

42,158

67,990

13,515

123,663

31 Mar 2023

£

346

346

31 Mar 2023

£

42,504

67,990

13,515

124,009

6. Expenditure on charitable activities

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£
Grants to organisations	116,625	315,303	431,928
Other direct costs	4,851	1,080	5,931
Staff costs	52,195	-	52,195
Support costs	86,044	3,454	89,498
	259,715	319,837	579,552
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	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

7. Staff numbers and costs

	costs	costs
Year	nded	Year ended
31 Mar	2024	31 Mar 2023
	£	£
Gross salaries	7,092	131,389
Employer's NIC	5,510	7,051
Employer's pension	3,110	3,972
12	5,712	142,412

The average headcount during the year was 4 persons (2023: 5 persons).

No employee received employee benefits of more than £60,000 (2023: NIL).

The total remuneration paid to key management personnel during the year was £60,080 (2023: £61,904).

Total

Total

8. Tangible fixed assets

	Computer	
	equipment	Total
	£	£
Cost		
At 1 April 2023	1,780	1,780
At 31 March 2024	1,780	1,780
Depreciation		
At 1 April 2023	1,386	1,386
Charge for year	189	189
At 31 March 2024	1,575	1,575
Net book value		
At 1 April 2023	394	394
At 31 March 2024	205	205

9. Debtors

	Total	Total
	Year ended	Year ended
	31 Mar 2024	31 Mar 2023
	£	£
Prepayments	2,641	2,229
Rent deposit and other debtors	1,681	3,086
Accrued income	10,750	-
	15,072	5,315

10. Creditors – amounts falling due within one year

	Total	Total
	Year ended	Year ended
	31 Mar 2024	31 Mar 2023
	£	£
Trade creditors	2,272	3,471
Grants payable to organisations	80,197	150,096
Accruals	4,530	4,263
Pension control account	800	404
	87,799	158,234

11. <u>Grants payable</u>

	Total	Total	Total	Total
	funds	funds	funds	funds
	Year ended	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2023	31 Mar 2023
	£	£	£	£
Brought forward on 1 April 2023		150,096		148,105
Grants awarded in period	431,928		452,095	
Net grants awarded		431,928		452,095
Paid in year		(501,376)		(468,978)
Exchange movement on non-GBP grants		(451)		18,874
Carried forward on 31 March 2024		80,197		150,096
Grants payable are due within the following time frames:				
			Total	Total
			funds	funds
			Year ended	Year ended
			31 Mar 2024	31 Mar 2023
			£	£
Payable in less than one year			80,197	150,096
			80,197	150,096

12. Analysis of charity funds

	Balance	Income	Expenditure	Transfer	Balance
	brought	for the	in the	between	carried
	forward	period	period	funds	forward
	Year ended				
	31 Mar 2024				
	£	£	£	£	£
Unrestricted funds	194,607	371,003	(339,204)	-	226,406
Restricted funds					
Earthquake appeal	129,731	53,451	(183,182)	-	-
Prism the Gift Fund	57,000	-	(57,000)	-	-
Prosthetics	-	12,325	(12,325)	-	-
SAMS	-	29,830	(29,830)	-	-
SAWA	-	37,500	(37,500)	-	-
Restricted funds	186,731	133,106	(319,837)	-	-
Total funds	381,338	504,109	(659,041)	-	226,406

Earthquake appeal

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

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)

	Balance	Income	Expenditure	Transfer	Balance
	brought	for the	in the	between	carried
	forward	period	period	funds	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.

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 $\mbox{Up}. \label{eq:capacity}$

13. Analysis of net assets

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£
Fixed assets	394	-	394
Current assets	352,447	186,731	539,178
Current liabilities	(158,234)	-	(158,234)
	194,607	186,731	381,338
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	Year ended	Year ended	Year ended
	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£
Fixed assets	205	-	205
Current assets	314,000	-	314,000
Current liabilities	(87.799)	-	(87,799)
	226,406		226,406

14. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £NIL). One member of the Board of Trustees received £500 reimbursement of travel and subsistence expenses during the year (2023: £NIL).

15. Related party transactions

During the year, there were no related party transactions (2023: ε NIL).

16. Other financial commitments

At 31 March 2024, the Charity had future minimum lease payments under non-cancellable operating leases as set out below:

Due within one year	
Due within two to five ye	ars

Land and	Land and
buildings	buildings
Year ended	Year ended
31 Mar 2024	31 Mar 2023
£	£
8,084 12,103	-
20,187	-



FURTHER READING

- [1] 'Half of Syria's population faces hunger as conflict passes 12-year milestone and earthquakes deepen economic woes' [Available here].
- [2] 'Unprecedented number of Syrians in need of aid after 13 years of war' [Available here].
- [3] 'The Vulnerability Assessment of Syrian Refugees in Lebanon (VASyR) 2023' [<u>Available</u> <u>here</u>].
- [4] 'Lebanon, Education' [<u>Available here</u>].
- [5] 'psychological aftershocks of the Türkiye earthquakes: why mental health and psychosocial support are so desperately needed' [Available here].
- [6] 'Nine years of war and internal conflicts in Syria: a call for physical rehabilitation services' [Available here].
- [7] 'Trustees' Annual Report & Financial Statements For the year ending March 2023' [Available here].
- [8] 'The psychological impact of the Turkey-Syria earthquake on children: addressing the need for ongoing mental health support and global humanitarian response'
 [Available here].
- [9] 'Earthquakes in Türkiye and Syria how WHO continues to address health needs one year on' [Available here].
- [10] 'The Women and Children of Syria's Widow Camps: Hardest to reach, most at risk' [Available here].
- [11] 'Violence against women and girls' [Available here].

