



human appeal



# ANNUAL REPORT

AND FINANCIAL STATEMENTS 2015



Mother collects water whilst the grandmother cares for her daughter in Sind, Pakistan



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# MESSAGE FROM OUR CHIEF EXECUTIVE, OTHMAN MOQBEL

**This was a year in which humanitarian crises were never far from news headlines. Conflict escalated in Syria and Yemen, a devastating earthquake shook Nepal, the Ebola outbreak continued to claim lives and the global refugee crisis escalated to levels unprecedented in recent history. It was a year in which the work of Human Appeal could not have been more critical.**

In 2015, we delivered humanitarian aid in 22 countries, reaching people in their time of need and giving them hope. Our generous donors responded to every call for help, and working together we saw our organisation grow, our capacity to help others increase and our role in global humanitarian efforts reach new heights. For us to be part of this incredible mission and journey is honouring, humbling and deeply fulfilling.

Throughout the year, Human Appeal was on the ground delivering aid in war-torn Syria. We also helped refugees in Greece, displaced families in Yemen, disasters survivors in Pakistan, the vulnerable Rohingya people in Myanmar, communities affected by Ebola in Sierra Leone and survivors of the earthquake in Nepal.

To support long-term development, we established a safe centre for street children in Senegal, installed solar panels and gave support to people in Gaza, trained female entrepreneurs in Bangladesh and helped farmers grow their own food in Azad Jammu and Kashmir.

With the help of our generous donors, we

also supported over 7,500 orphans this year, provided one million people with Qurbani meat and delivered over 176,000 food parcels to families in Ramadan.

2015 was also a year packed with brilliant fundraising activities, thanks to the ongoing support of our volunteers. From comedy nights to concerts, challenges for charity to a glittering gala dinner with football stars, this has been an incredible year for Human Appeal. For this, and for all your ongoing support, I sincerely thank every volunteer, donor, sponsor, partner, supporter and member of staff. Together we have made Human Appeal the great organisation it is today.

As we approach our 25th anniversary, I look forward to continuing this journey with you and working towards a just, caring and sustainable world free of poverty.



**Othman Moqbel**  
Chief Executive | Human Appeal

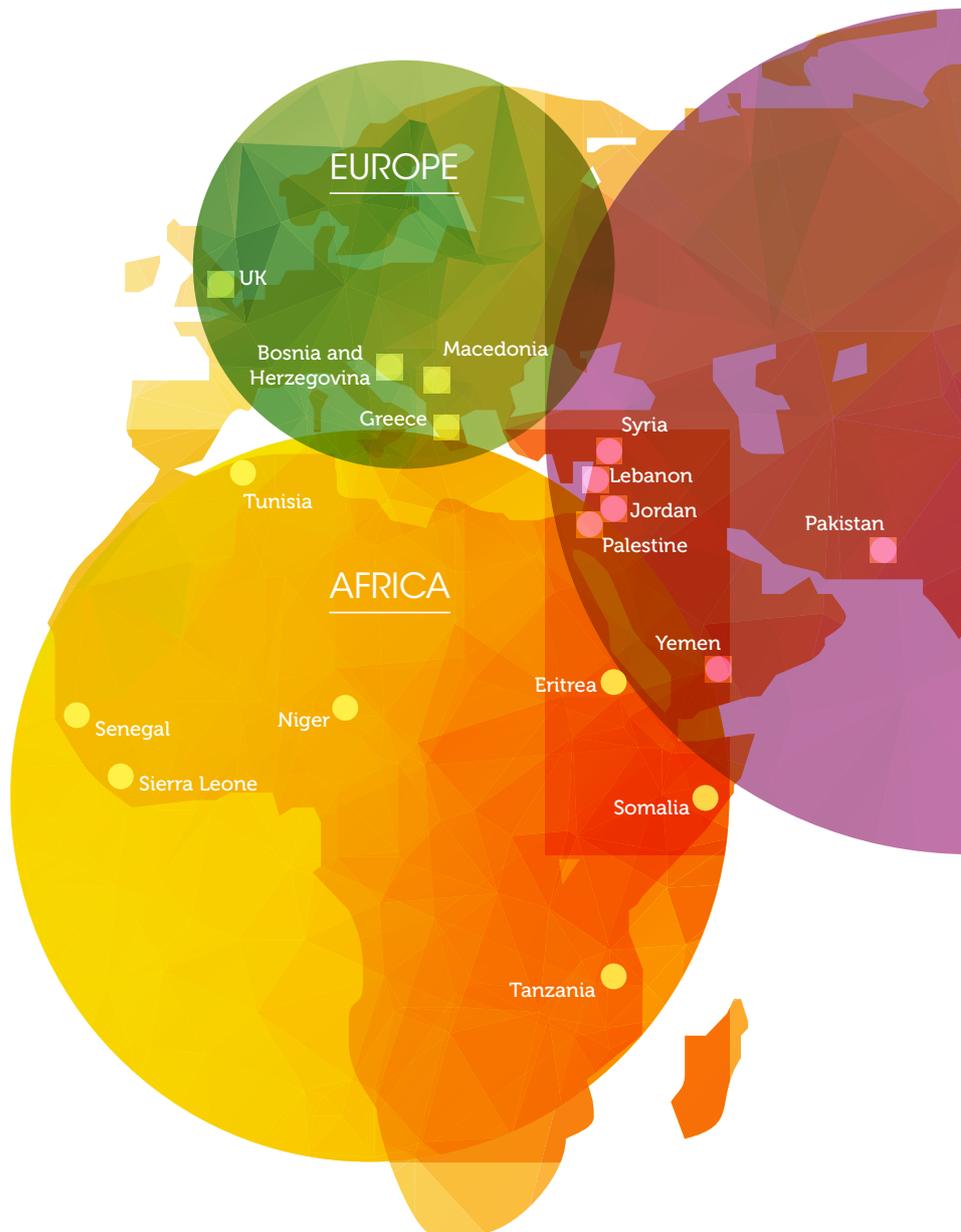




Othman Moqbel, Chief Executive

## WHERE WE WORK

In 2015, we worked in 22 countries:



## STRATEGIC REPORT AND TRUSTEES' ANNUAL REPORT

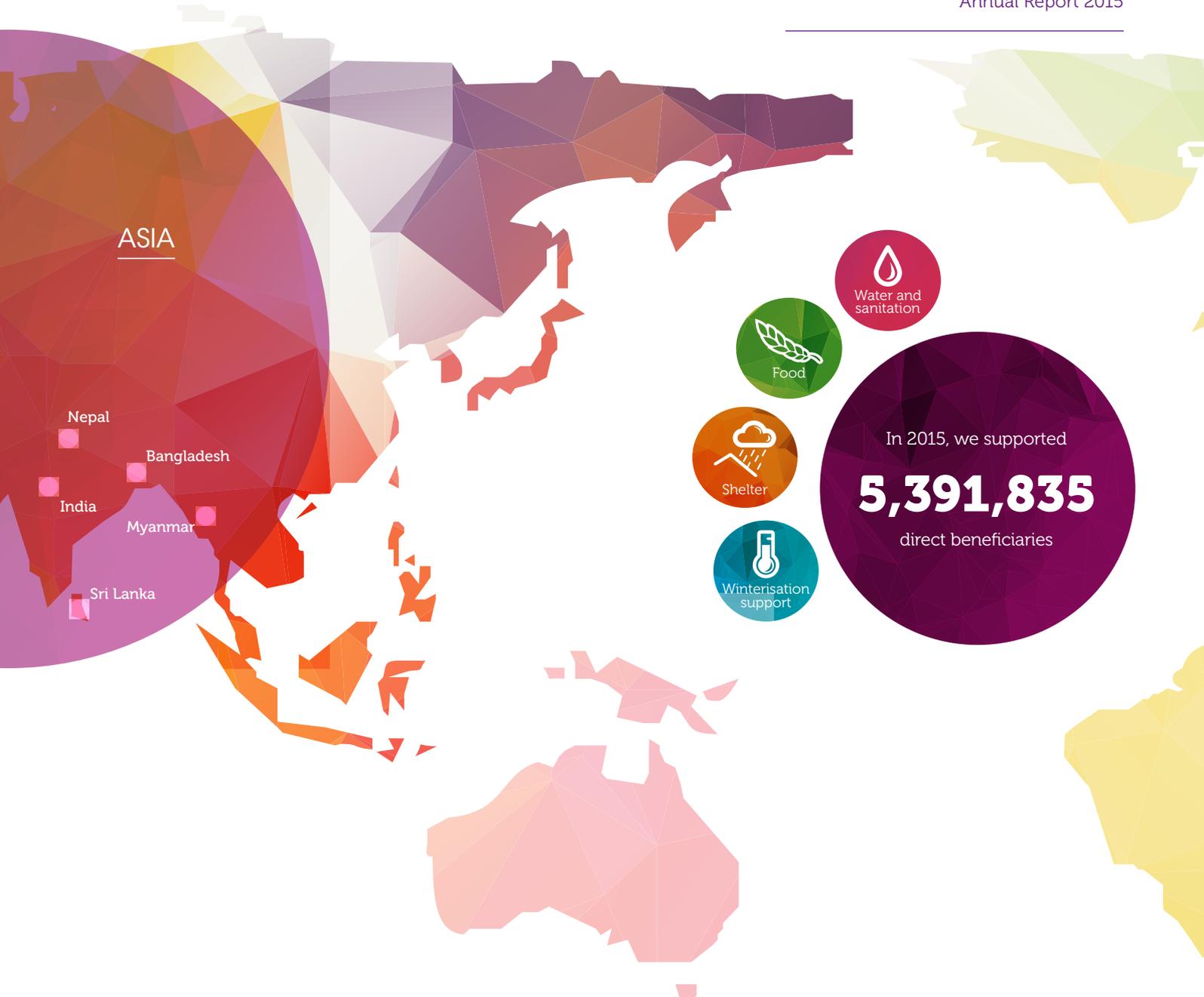
We present the Annual Report and Audited Consolidated Financial Statements of Human Appeal for the year ended 31st December 2015. Information required in a Trustees' Report can also be found in the Strategic Report.

This report contains an overview of who we are and what we do, a review of our achievements and performance in 2015, and a summary of our objectives for the coming financial year. Reference and administrative information set out on page [51] forms part of this report.

The Financial Statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice (SORP Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102.

### Human Appeal: Registration and status

In 2013, Human Appeal changed its legal structure from a trust to a charitable company. As such, the previous organisation (Charity No. 1005733) transferred its operations and assets to the new charitable company on the 1st January 2014 (Charity No. 1154288 and Company Registration No. 08553893).

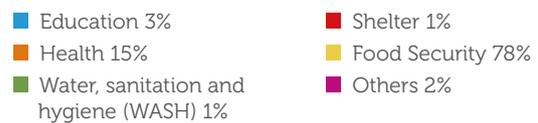


## ACHIEVEMENTS AND PERFORMANCE IN OUR PROGRAMME WORK

Number of Projects per Sector



Beneficiaries per Thematic Area



# OUR CHARITABLE OBJECTIVES

- The prevention or relief of poverty anywhere in the world by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty;
- The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient;
- The relief of financial need and suffering amongst victims of natural or other kinds of disasters in the form of money or other means deemed suitable for persons, bodies, organisations and/or countries affected.

We review the aims, objectives and activities of Human Appeal each year. We report on what Human Appeal has achieved and the outcomes of its work during 2015. We also report on the success of each key activity and the benefits Human Appeal has brought to the beneficiaries that it sets out to help. This helps the trustees ensure that Human Appeal's aims, objectives and activities remain focused on its stated purposes.

# OUR STRATEGY

Our strategy is to develop and deliver programmes in four sectors of work:

1. **Humanitarian relief**
2. **Sustainable development**
3. **Orphans and child welfare**
4. **Social programmes**

Our programmes are interrelated in order to provide a holistic approach to humanitarian relief and development. In many cases, after delivering emergency aid we go on to care for orphans, support sustainable development projects to get communities back on their feet and provide social programmes that allow communities to heal after a disaster.



## OUR VISION

A JUST, CARING AND SUSTAINABLE WORLD FREE OF POVERTY

## OUR VALUES

- Excellence, professionalism and commitment in our work
- Trust and respect for all
- Integrity and transparency in all we do
- Empowerment and equality in dealing with others



## OUR MISSION

- **Develop** immediate and long-term sustainable interventions
- **Empower** local communities through inclusive development to build local capacity
- **Champion** peace and justice through effective advocacy
- **Protection** and security of our stakeholders

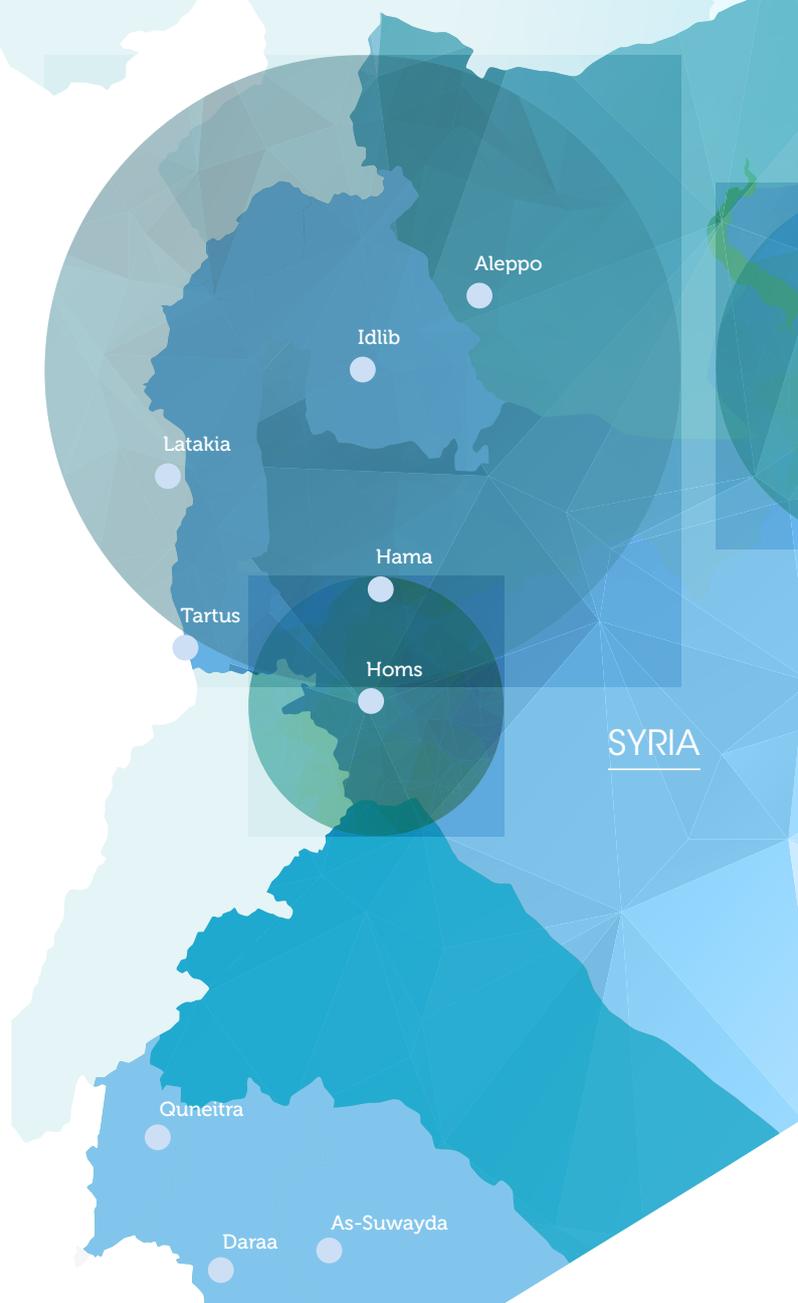
Human Appeal Camp at the Turkey/ Syrian border

# HUMANITARIAN AID: SAVING LIVES

## SYRIA

### Life-saving aid for war-torn people

As the tragic war entered its fourth year, the Syrian population, including displaced people and refugees, faced extreme shortages of food, water and medical supplies. In 2015, Human Appeal directly supported 4.6 million people in Syria providing food, water, shelter, winter survival items, sanitation and hygiene facilities, medical care and education programmes.



### Muhanna's survival story

Before the war, Muhanna and his family lived in a house in the Northern Hama countryside in Syria. When bombardment started in the region, he fled with his wife and nine children, faced with an uncertain future, nowhere to live and no protection. Human Appeal provided Muhanna and his family with a winterised tent, 4x6 metres in size. We also ensured the family had food, blankets, fuel, mattresses, plastic sheeting and heating.

Muhanna and family



In 2015, we directly  
**supported  
 over 4 million**

Syrians with humanitarian aid including food and water, shelter, healthcare and education.

IRAQ

### Key highlights:

- Human Appeal provided 10,000 food packages to 50,000 people a month in 70 refugee camps including Karama, Qatmah and Salqin.
- Every month we delivered 1,000 tonnes of flour to food-insecure people in Syria. Working with our partners, including the United Nations World Food Programme (UN WFP), this project reached 3,652,250 people.
- In the Islamic month of Ramadan, we provided 11,000 food packages containing oil, sugar, rice, lentils, jam and tuna. Working with the UN WFP, this project reached displaced families in Latakia, Homs, Aleppo and Idlib.
- 750 Syrian families were given shelter by Human Appeal in 2015, in partnership with the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA).
- To help protect internally displaced persons from the winter weather, we delivered winterisation kits to 20,000 vulnerable people in Idlib and rural areas of Aleppo, Latakia and Hama. The kits included blankets, insulation and fuel, which were critical for the elderly and young.
- In western rural Aleppo where communities faced water shortages, Human Appeal – with funding from UN OCHA – worked with local residents and displaced people to construct water wells and tanks, providing clean water to 15,000 people, including patients at the Imaan Hospital.
- Human Appeal also provided medical assistance at the Imaan Hospital, including maternity and paediatric services and training for anaesthesia technicians. This programme helped support 62,000 women and 80,000 children in their time of need.
- For children whose schooling has been disrupted by war, we continued to provide educational support. In a secure and safe learning environment in Dir Hassan, Idlib, we provided over 450 children with quality education and psychological care for post-traumatic stress and anxiety. This project saw an increase in school enrolment, a decrease in child labour and better attendance amongst girls in the targeted area.
- In partnership with UN OCHA, we also established Temporary Protective Learning Spaces in 30 camps, providing education for 600 boys and 800 girls.



We provided  
safe drinking water for

**7,500**

people and medical  
protection for

**100,000**

families

We provided  
food for almost

**4,500**

displaced persons

## YEMEN

### Urgent help for a displaced population

This year saw Yemen gripped by conflict that has left 80 percent of the population in need of humanitarian aid or protection.

As the situation escalated, impacting over 20 million people, we provided food for almost 4,500 displaced persons, safe drinking water for 7,500 people and medical protection for 100,000 families against dengue fever.



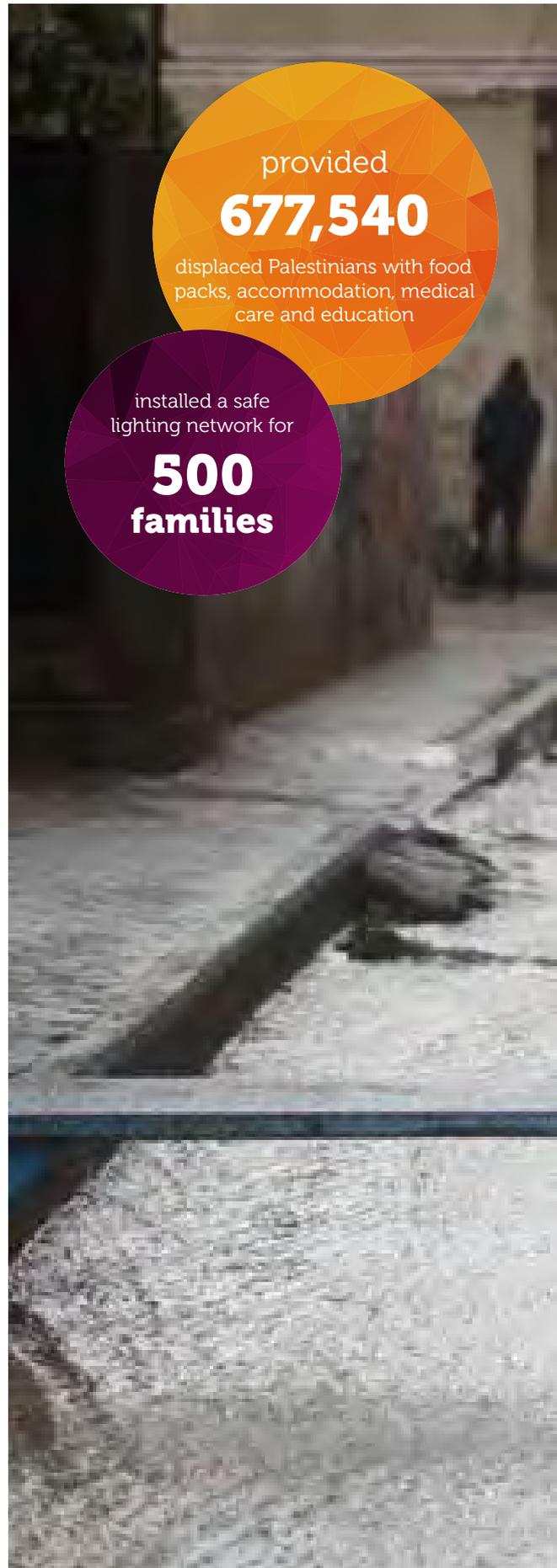
Children collecting water from one of the few safe water sources in Yemen

## PALESTINE

### Light and hope for Gaza

The ongoing humanitarian crisis in Palestine saw Gaza plunged into long and frequent periods of darkness with no power or electricity. These power cuts have impacted every aspect of life in Gaza, including work, home and hospitals. Human Appeal responded by providing 677,540 displaced Palestinians with food packs, accommodation, medical care and education. We distributed supermarket coupons that allowed families to purchase necessities with dignity and independence and we installed a safe lighting network for 500 families who face 16 hours a day without power.

In Gaza's hospitals, where medicine and medical facilities are in short supply, Human Appeal provided medicine, fuel, chemotherapy equipment and chemical analysis devices, benefitting 68,850 people.





Child on the way to school after a heavy flood in Gaza



Vulnerable children in Pakistan receive essential aid following a disaster



**Provided**  
**650**

cooked meals for families stricken by flood

**Supported**  
**8,250**

people with food, shelter and household necessities

**Fed**  
**850 families**

with food hampers

## PAKISTAN

### Relief after natural disasters

In 2015, Pakistan was hit by a number of disasters including a severe heatwave, flooding and an earthquake. With the generous support of our donors, we were able to respond to each of these emergencies with life-saving emergency aid.

Temperatures in June 2015 rose to over 40 degrees Celsius in Karachi while many Muslims were fasting for Ramadan. The situation was exacerbated by repeated power outages and around 2,000 people died from dehydration and heat stroke. Human Appeal supported 500 families in Karachi with safe drinking water as well as water purification tablets, water coolers, towels, biscuits and fruit juice. We also provided 250 drought-affected families in Sindh with food parcels and other essential items.

The following month saw heavy rainfall in Punjab and parts of northern Pakistan, causing over 200 deaths, injuries and damage to thousands of homes. Human Appeal responded by providing cooked meals for 650 residents in the Layyah City relief camp in Punjab and gave food hampers to 850 of the most vulnerable families.

In October 2015, a powerful earthquake struck South Asia and the districts of Lower Dir and Swat in Khyber Pakhtunkhwa were devastated. In their time of need, Human Appeal supported 8,250 people in Swat with food, shelter and household necessities.

# MYANMAR

## Reaching the most vulnerable

Myanmar is periodically hit by natural disasters, and the displaced Rohingya people are usually among the worst affected. In July 2015, six days of torrential rains caused flooding and landslides in 14 provinces, affecting over 200,000 people. The situation was made worse by Cyclone Komen which damaged a quarter of all the temporary shelters for Rohingya families in the Sittwe, Pauktaw and Myebon townships. Human Appeal repaired 5 barrack-style camps in Baw du Pha and 1 Camp in Sittwe Township, restoring shelter for 40 of the most vulnerable families. Many of these families earn less than £1.50 a day and could not have afforded the cost of repair.

For Rohingya children, living in camps has meant little or no access to schools. Some communities have tried to establish basic, informal education within rural camps but struggle without adequate teachers, learning materials or safe buildings they can use. In 2015, Human Appeal renovated Mae-za-lee Kone Village School which provides primary education for 268 pupils and is a beacon of hope for the young children in the village.





Children studying at one of the few schools in Rakhine State

Credit: OlegD / Shutterstock.com



## NEPAL

### Emergency aid for earthquake survivors

The devastating earthquake in Nepal in April 2015 claimed approximately 9,000 lives and injured 22,000 people. Nearly 500,000 homes were destroyed and the livelihoods of millions were affected. With the generous support of our donors, we were able to provide food, construct shelters and give medical care in some of the worst affected districts including Sindhupalchowk, Nuwakot and Dolakha.

Our aid reached over 1,000 families from recognised indigenous communities as well as disadvantaged groups such as the Jirel, Janajati and Dalit households. Working closely with the local population, we were able to access some of the most remote mountainous areas and help those who had received little or no help.



Survivors of the devastating earthquake in Nepal receive medical aid



A Syrian child arrives in Lesbos, Greece, after fleeing the ongoing war



Provided emergency relief to

**338,110**

people, including food, medical care, sleeping bags and survival items

## GREECE

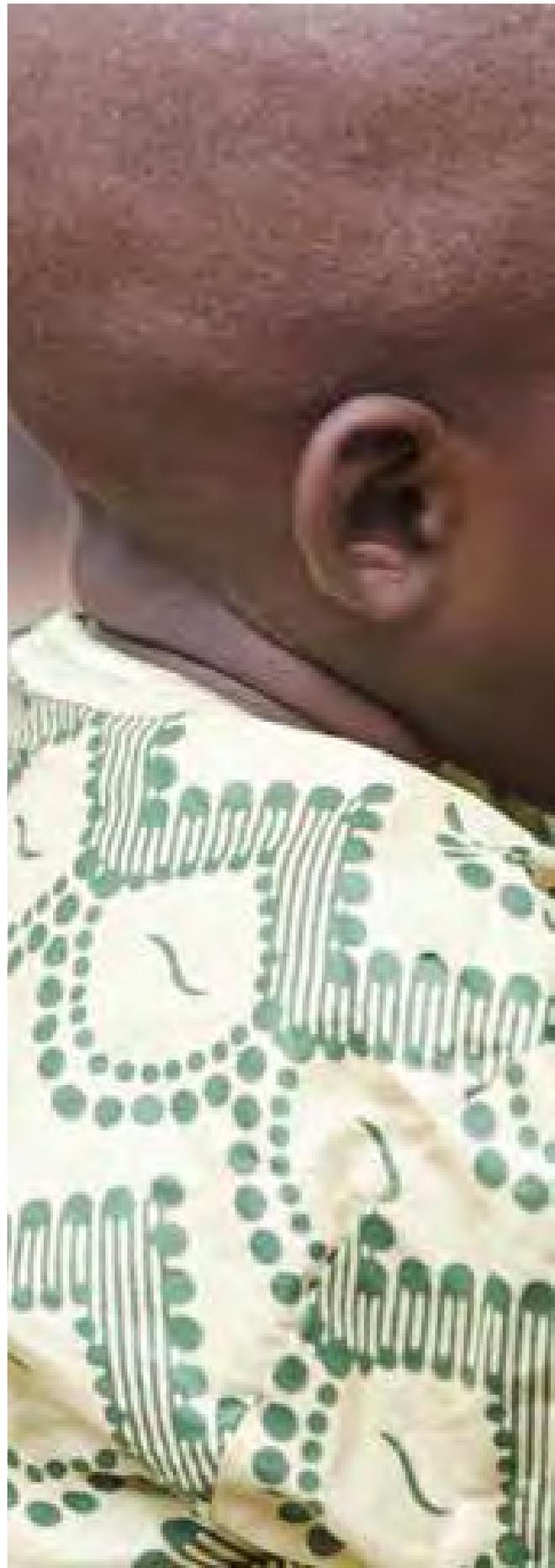
### Survival aid for refugees

In 2015, the escalation of war in Syria meant Greece received the highest number of refugees and asylum seekers in a decade, many of them risking their lives and arriving with few belongings. Working closely with UN agencies, Human Appeal was able to provide emergency relief to 338,110 people, giving them food, medical care, sleeping bags and essential survival items. Our relief programme was also carried out in partnership with the International Development Committee of the Government of the Isle of Man, who provided support for 5,600 refugees.

## SIERRA LEONE

### Minimising the impact of Ebola

As the government of Sierra Leone tried to contain the Ebola crisis, two key agricultural production districts - Kenema and Kailahun - were quarantined. The restriction of movement, which coincided with the rainy season, resulted in food scarcity and an escalation of food prices. Our primary objective was to provide food and hygiene supplies to people in the areas worst hit by Ebola. By addressing food scarcity we aimed to minimise the impact of the outbreak on people's lives and by distributing hygiene products – and promoting regular hand-washing – we helped communities take preventative measures against this deadly disease.





Provided food supplies, minimising the impact of the outbreak

Distributed hygiene products to help combat the spread of Ebola

Providing food and hygiene supplies to people in the areas worst hit by Ebola

# SUSTAINABLE DEVELOPMENT

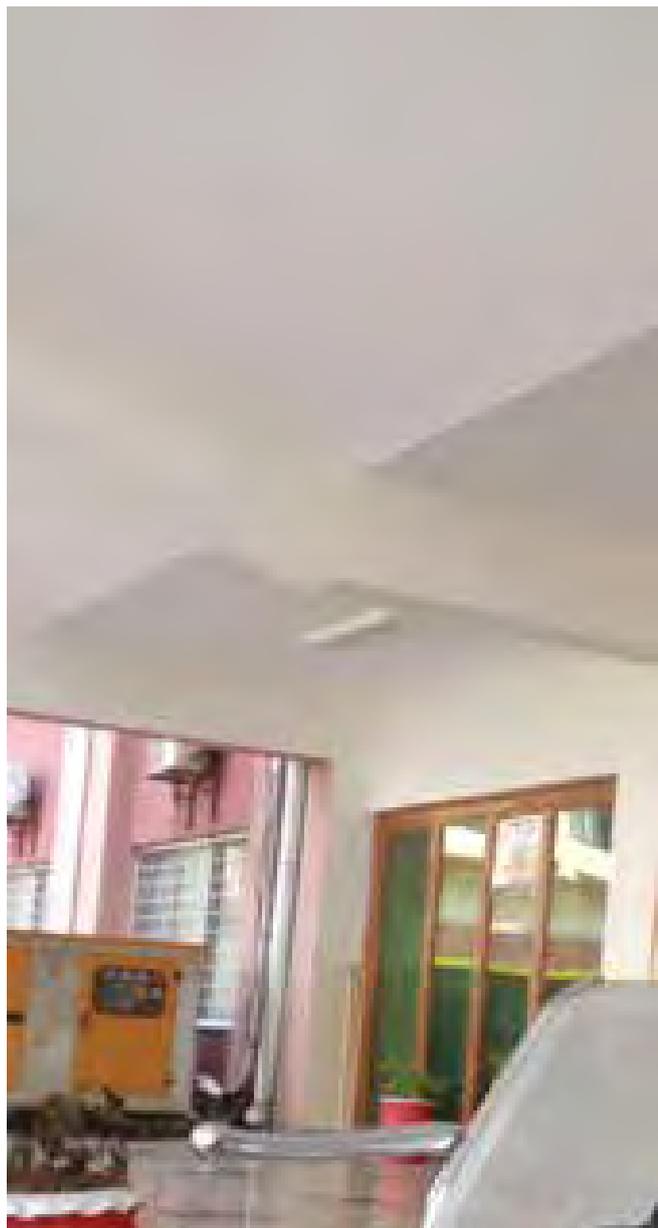
## PAKISTAN

### Long-term solutions for the vulnerable

2015 was a difficult year for Pakistan and Human Appeal's help went beyond responding to natural disasters. To help support long-term food security, we implemented a household cultivation project for marginalised communities in Azad Jammu and Kashmir and Khyber Pakhtunkhwa. Over 1,000 people in the Bagh and Mansehra districts were trained in modern farming techniques and given the latest agricultural tools and seeds to grow their own food.

In Azad Jammu and Kashmir, accessing a well-rounded education is also a challenge for many communities. Public schools provide traditional curriculum-based education without a focus on child development or co-curricular activities that help pupils succeed in later life.

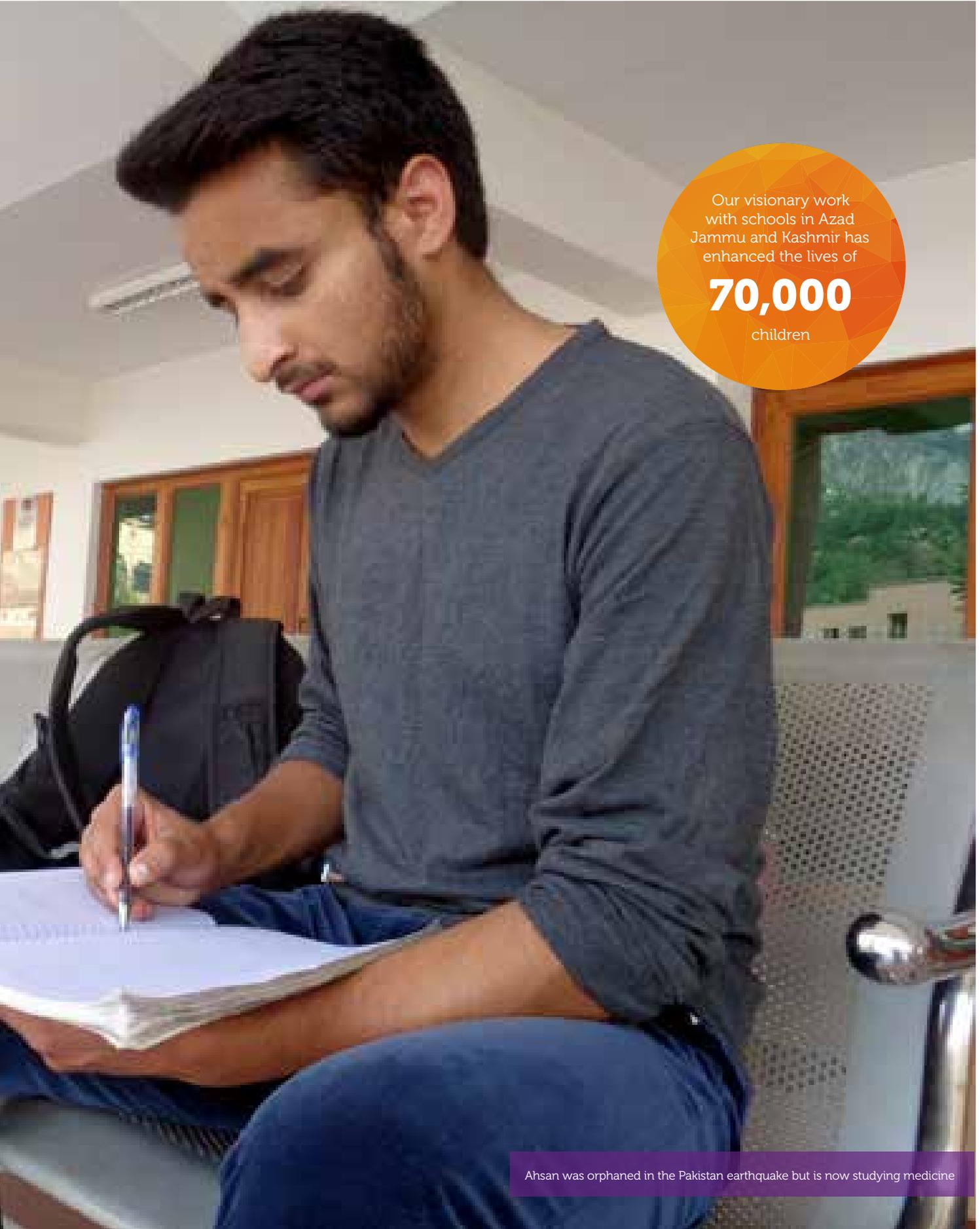
In 2015, we initiated a comprehensive project to improve the quality of education in 772 public sector high schools for both girls and boys. We provided professional training to 12,000 teachers and enhanced the development of 70,000 children through co-curricular activities.



### Ahsan's story of hope

"I lost my parents and one of my brothers in the 2005 earthquake in Muzaffarabad. With nine brothers and sisters, I still felt alone in this world. My eldest sister Bushra, who was 16 at the time, took over caring for us. She enrolled me at a camp school opened by Human Appeal that was dedicated to supporting children like me continue their education. I was charged nothing at all. In fact, I was given full support to focus on my education and not get distracted by money worries.

This year, I graduated from Higher Secondary School with good grades in science subjects and was offered a place at a top medical college. You may now call me 'a doctor-in-the-making!' I owe this to Human Appeal as they helped me when I needed it most. They didn't just give me academic support, they helped me learn a lifelong lesson: that when you help others, you actually help yourself get nearer to your Creator."



Our visionary work with schools in Azad Jammu and Kashmir has enhanced the lives of

**70,000**  
children

Ahsan was orphaned in the Pakistan earthquake but is now studying medicine

## PALESTINE

### Supporting life in Gaza

In Gaza, everyday life can be a challenge and this year Human Appeal continued to support those who struggle to access basic services. With regular power cuts impacting on all aspects of life, we provided an alternative source of energy by installing solar panels in homes, schools and hospitals. The project benefitted around 10,000 people and critically, provided power in operating theatres during surgery. Human Appeal also supported patients at the Kamal Adwan Hospital in Gaza by setting up a new children's ward and maternity and childcare unit that will serve over 200,000 women and children.

To support the income prospects of Palestinians, we provided 250 fishermen with tools after their livelihoods were devastated in the 2014 conflict. For students seeking vocational training opportunities, Human Appeal set up and equipped the first applied accounting laboratory in Gaza. Young people looking for work experience will be trained in labour market accounting, business accounting, and governmental and non-governmental accounting.





Provided  
**250**  
fishermen  
with tools

Set up a children's  
ward and maternity unit  
that will serve  
**200,000**  
women and  
children

Installed  
solar-powered  
energy for  
**10,000**  
people

Fisherman mending a boat after receiving Human Appeal funding



Carried out

**478**

cataract operations, restoring sight to some of the poorest people in Sathkira

In 2015, we challenged negative social attitudes to maternal and child healthcare by holding awareness-raising sessions in health centres across Sathkira.

Mother and child waiting at a health centre for a checkup Sathkira District



## BANGLADESH

### Improving access to healthcare and employment

The Satkhira District in south-west Bangladesh has a high maternal and child mortality rate caused partly by poor medical facilities, lack of awareness around health issues and cultural barriers restricting women's access to healthcare. To help tackle the problem, Human Appeal delivered training for health workers and traditional birth attendants in three unions, ensuring they were fully prepared and resourced to provide full maternity and childcare services. Almost 300 women used the health centres in 2015 and over 1,800 sick children were treated. We also held awareness-raising health education sessions across Bangladesh to change social attitudes and promote healthy motherhood through better use of health centres.

Another major health challenge in Bangladesh is blindness, with an estimated 1.5 percent of the population under the age of 30 blind, mainly due to cataracts. This year, thanks to our donors, we were able to carry out 478 operations, restoring sight to some of the poorest people in Sathkira. Patients were also given medication and spectacles to support their post-operative care.

For women in Bangladesh, gender discrimination means it is harder for them to find work, and as many as a third of all female employees experience some kind of violence or exploitation. Human Appeal has been tackling these inequalities through a Women's Livelihood and Entrepreneurship Programme. In 2015, we improved the employment prospects and entrepreneurship capacity of 42 women from disadvantaged backgrounds, helping them enter the garment industry. 10 female entrepreneurs were further trained to sew to a higher level of skill, allowing them to break into the lucrative medium-quality product market. By the end of the year, we had delivered 96 sewing classes and started training women to increase their work opportunities and set up their own businesses.

## SENEGAL

### Protecting vulnerable street children

Senegal has seen a rise in the number of street children aged between 4 and 15 living in the capital, Dakar. Many of these children are sent by their families from hundreds of miles away to receive a religious education. Instead the children end up neglected and abused, forced into slavery or begging, and living a life of extreme poverty. In 2015, Human Appeal teamed up with Empire des Enfants, a children's shelter in Dakar that provides a safe haven for street children. An Emergency Reception Centre will be established to accommodate 250 vulnerable children. As well as dormitories, it will have classrooms, a dining area and prayer facilities. The centre will provide children with social, medical and psychosocial support and provide them with opportunities to participate in cultural and sporting events as well as learn vocational skills.





Established  
an Emergency  
Reception Centre that  
will accommodate

**250**

vulnerable  
children

Street children in Dakar, Senegal, receive psychosocial support at a children's centre

## UNITED KINGDOM

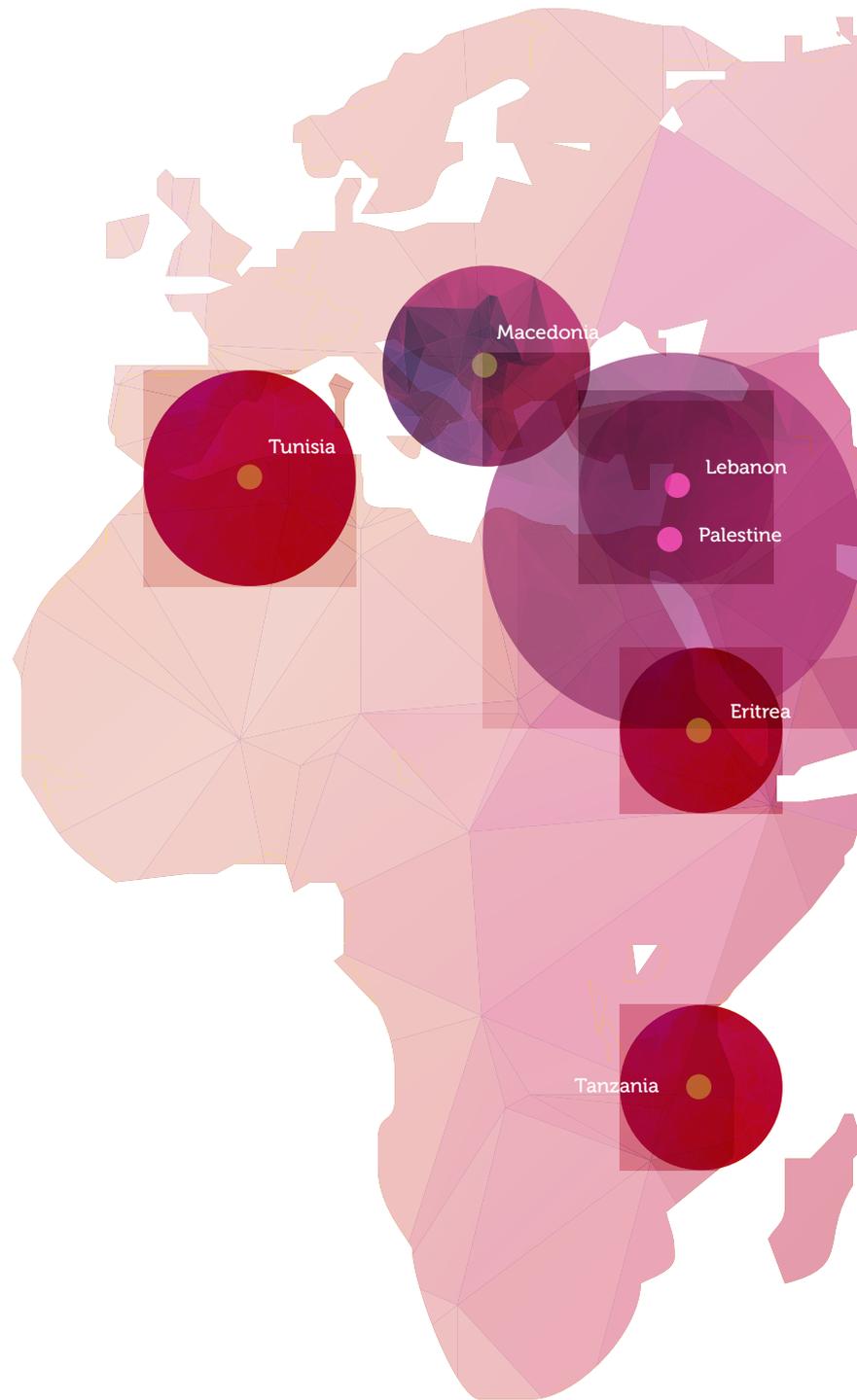
### Helping young deaf people access services

Following a UK report that found the fastest growing rate of deafness is in the Asian communities, there has been a greater focus on ensuring that support services are better targeted at this group. In 2015, Human Appeal worked with Deaf World, a grassroots organisation that adapts national youth programmes to meet the needs of deaf people from ethnic minority backgrounds. As a result, 60 young people were able to access the services provided by Deaf World, with all the feedback suggesting that the services were accessible, culturally relevant and have had a positive impact on the individuals and their families.





Young people benefit from specialist support services for deaf people in the UK



## ORPHANS AND CHILD WELFARE

There are currently around 163 million orphans in the world; some live without a father while others have lost both parents. Orphans are among the most vulnerable members of society as their guardians usually struggle to meet even their most basic needs. Many orphaned children drop out of school to find low-paid manual work. In some cases, they are lured into a life of crime and abuse, falling victims to drug trafficking, armed conflict or even child prostitution.

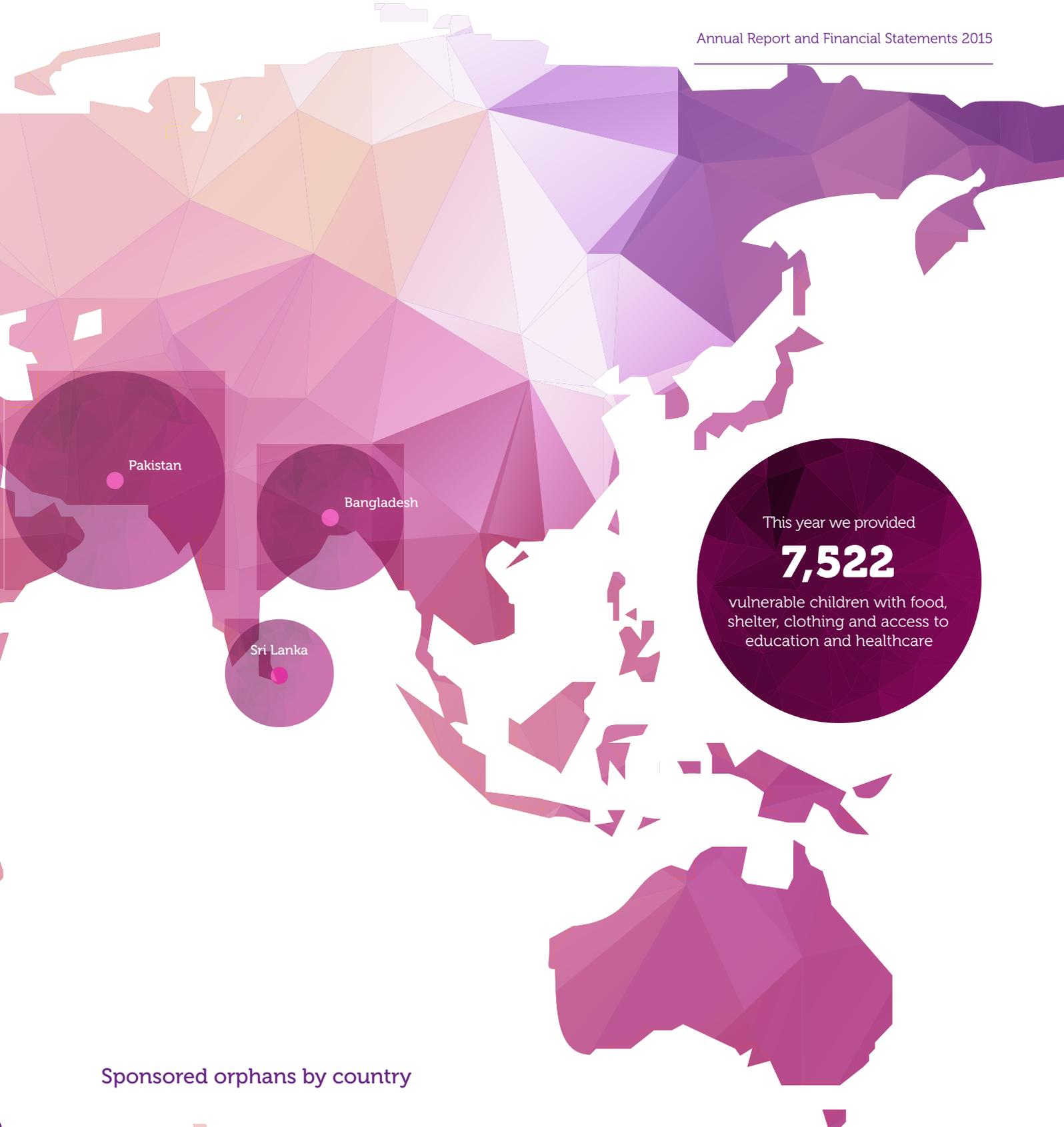
Caring for orphans is a core part of Human Appeal's strategy and this year, we provided 7,532 children with food, shelter, clothing and access to education and healthcare. Our orphan sponsorship programme ensures these children have a safe, healthy childhood and hope for a better future.

### Child Protection

Human Appeal ensures the appropriate safeguards are in place when working with orphans, vulnerable children and all beneficiaries.

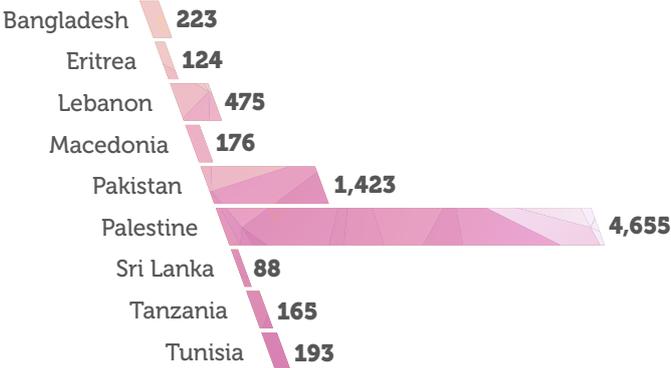
We have a dedicated Orphans and Child Welfare Manager and have a Child Protection Policy in place that provides detailed guidelines for the orphan sponsorship programme.

In the coming year we are also preparing a series of Child Protection training programmes for all our staff and partners working in the field of child welfare.



This year we provided  
**7,522**  
vulnerable children with food,  
shelter, clothing and access to  
education and healthcare

### Sponsored orphans by country



In 2015, Human Appeal also supported over 200 orphaned Syrian refugees in Lebanon, giving them financial support and psychological help to deal with their trauma.

## SOCIAL PROGRAMMES

### QURBANI

#### Meat distribution

Every year, Human Appeal distributes Qurbani meat to the poor on behalf of its donors marking the Islamic festival of Eid-ul-Adha. This year, our Qurbani meat distributions reached over one million people in 20 countries.

Our donors contributed to 8,185 Qurbani shares and we ensured that the neediest people received fresh meat quickly and safely, spreading joy in the festive period.



**8,185**

Qurbani shares given to the neediest people



Qurbani meat delivered in 20 countries from Human Appeal in 2015.

## RAMADAN

### Feed the fasting

In the month of Ramadan, Muslims fast during daylight hours and often share food at the time of breaking their fast. Ramadan is also a time when Muslims give generously to charity. Every year, Human Appeal delivers food parcels to poor families around the world, many of whom have little to break their fast with each day. In 2015, we provided 176,765 people in 17 countries with food in Ramadan, focusing on those living in extreme poverty as well as victims of war and natural disasters.





Provided  
**176,765**  
people with food  
for Ramadan

A Syrian family receive a food parcel from Human Appeal in Ramadan



Ali Official performs at The Comedy Tour for Human Appeal in December, 2015

# FUNDRAISING ACTIVITIES

2015 saw Human Appeal's fundraising team expand across the UK, giving us access to communities from Aberdeen to Southampton and almost every major town and city in between. We held over 250 fundraising events this year, from bake sales and fun days to concerts and comedy roadshows. Around 2,000 volunteers played an important role in delivering grassroots community activities, which meant we directly engaged 100,000 members of the public in face-to-face fundraising opportunities.

## Highlights of 2015

- The year kicked off with 'The Road to Makkah,' a 10 city tour of the UK with prominent British speaker Idris Tawfiq to help raise money for our 'Be a Lifesaver' winter campaign.
- Our 'Syria Not 4 Gotten' campaign was launched with prominent American scholar and public speaker, Suhaib Webb.
- We held a celebrity football gala dinner at the Marriott in Grosvenor Square, London, to highlight our work with street children in Dakar, Senegal; a project that has generated a lot of media, donor and volunteer interest. After spending the afternoon celebrating Chelsea winning the Premier League, John Terry, Eden Hazard, Abou Diaby and others accompanied Demba Ba to what was a truly memorable evening. Through social media one of the videos from the event went viral, attracting further media coverage.
- Throughout the year we held fundraising concerts with performers like Outlandish, Saif Adam & Harris J, amongst other international stars, pulling in large crowds and opening doors to new audiences for Human Appeal.
- Our volunteers led a number of challenges for our charity campaigns, including a bungee jump in Manchester, various mountain hikes and 'Tour de Salah' in London: a gruelling 100km ride in one day on bicycles in aid of ending poverty.
- Staff collaborated with volunteers to create a short multi-episode documentary, 'Selfies from Africa' in which volunteers lived with local communities in Senegal to show what everyday life is like for them. The documentary was broadcast on prime time Islam Channel, allowing us to reach a wide audience.
- The year ended with a magnificent comedy tour of 'Allah Made Me Funny,' an American comedy troupe who toured 20 cities in the UK. The finale took place on 31st December and continued past midnight to welcome in the new year – which also marked the start of Human Appeal's 25th anniversary.

# INSTITUTIONAL AND STRATEGIC PARTNERSHIPS

Human Appeal is a partner of the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) for its humanitarian projects in Syria.

During 2015, we significantly increased our institutional donor funding, mainly from governments and United Nations agencies. This enabled us to meet our strategic objectives and reach more people in need. Among the multilateral donors, UN OCHA became our key strategic partner, contributing £863,438 to our emergency operations in Syria. This funding enabled us to provide 20,900 people with education, shelter, water,

sanitation and healthcare in Idlib and Aleppo, Syria. Human Appeal is an implementing partner of the International Development Committee of the Government of the Isle of Man for humanitarian aid and disaster relief programmes. We also worked with the International Development Committee in providing emergency response for refugees in Greece.

In 2015 we worked in strategic partnership with the United Nations International Children's Emergency Fund (UNICEF) to provide humanitarian relief in Turkey for Syrian refugees and have put into place a

Programme Cooperation Agreement. Our partnership with UNICEF is critical in helping us achieve our joint aim of delivering child-focused humanitarian programmes in Syria.

Our strategic partnership with the United Nations World Food Programme (UN WFP) has enabled us to improve food security in Syria. Through this agreement, we have been distributing 10,000 food packages per month in 70 refugee camps in Karama, Qatmah and Salqin, Syria - benefiting 550,385 people. Similarly, we distributed 1000 tonnes of flour in Idlib every month which benefited 3,652,250 people.



# PROGRAMMES STRATEGY FOR 2016

Looking ahead to 2016, Human Appeal is committed to further developing its programmes at all levels and will bring its intervention choices in line with the United Nations Sustainable Development Goals 2016-2030 (SDGs). With the SDGs in mind, our operations will continue to focus on our key strategic areas: humanitarian relief, sustainable development, orphan and child welfare and social programmes. Our work will continue to give people hope in their time of need and empower communities to become self-sufficient.

As we enter our 25th year, we will be reviewing, reworking and renewing our efforts to serve communities at risk in the UK and around the world. In 2016, Human Appeal will renew and rebrand its orphans and child welfare programmes as well as provide Child Protection training to staff, volunteers and

partners. We will also work to build the capacity of our key stakeholders, providing coaching and mentoring at all levels.

In 2016, Human Appeal intends to pilot regional hub field models to help consolidate areas of work, enable more strategic focus, improve quality, efficiency and have a greater positive impact. We anticipate that regional hubs will allow our programmes to be more integrated, leading to multi-sector sustainable change for our beneficiaries. In doing so we will continue to deliver both large-scale broad intervention programmes and small-scale unique targeted programmes as we foster greater strategic UK and global partnerships.

Here in the UK we will increase our programmes and advocacy work in the coming year. We will provide direct assistance

to vulnerable groups and support communities affected by flooding. We will campaign with like-minded UK and international partners on humanitarian issues in order to influence policy and contribute intellectually to a wide range of national and global debates.

As we enter 2016, foreseeing many critical humanitarian challenges in the year ahead, we look forward to the United Nations World Humanitarian Summit in Istanbul, Turkey, where global humanitarian actors will work to review, rework and renew their efforts to prevent, mitigate and respond more appropriately to global disasters. Human Appeal will continue to work with global humanitarian partners to help achieve our shared development aims and contribute to a just, caring and sustainable world free of poverty.



Staff at Human Appeal offices in Manchester, UK, receive training

# FINANCIAL REVIEW FOR 2015

Our total income increased by £9M to £30M in 2015. This income derives principally from our fundraising activities.

We continued our growth path in 2015 and recognise that financial growth has to be supported by appropriate skilled personnel, systems, processes and structures. During the year Human Appeal has successfully attracted key INGO specialised personnel to join our teams. This has supported our investment in reviewing and upgrading systems, processes, policies and procedures.

Human Appeal has a key focus on effectiveness and accountability during this period of growth, which is overseen by its Effectiveness, Accountability and Learning unit. We are further strengthened and supported by our Audit Committee that consists of non-executive external experts and trustees.

## 5 Year Financial Growth

|                       | 2011<br>£m | 2012<br>£m | 2013<br>£m | 2014<br>£m | 2015<br>£m |
|-----------------------|------------|------------|------------|------------|------------|
| Voluntary Income      | 3.8        | 6.5        | 10.1       | 21.2       | 30.6       |
| % Growth              | 15%        | 71%        | 55%        | 54%        | 94%        |
| Charitable Activities | 3.0        | 4.1        | 7.6        | 13.8       | 20.6       |
| % Growth              | 36%        | 37%        | 85%        | 82%        | 49%        |

## Fundraising Expenditure

Fundraising income increased significantly during the year to £20M from £18M. The increase is due to a combination of factors, particularly the generosity of our donors in continuing to support the plight of the Syrian people and our ongoing investment in the Human Appeal brand.

## Gifts in kind

Gifts in kind increased during 2015 to £6.2M, mainly due to UN WFP contributions for Syria and Yemen.

## Expenditure

**Charitable expenditure of £20.6M (2014: £14M)**

**Our restricted reserves stood at £2.3M (2014: £2M)**

**Our general reserves stood at £4.2M (2014: £1.7M)**

The Statement of Financial Activities (SOFA) with Note 8, shows the analysis of charitable activities between development and humanitarian activities.

Total spending on charitable activities for 2015 was £20.6M (2014 £13.8M), which is a 49% increase, notably due to our Syria emergency response.

Further analysis of charitable activity expenditure is shown in Note 8. In the table below, charitable expenditure is presented by proportion of expenditure on each activity:

|             | 2015 | 2014 |
|-------------|------|------|
| Education   | 5%   | 42%  |
| Emergencies | 17%  | 19%  |
| Food        | 56%  | 5%   |
| Livelihood  | 1%   | 3%   |
| Medical     | 5%   | 23%  |
| Orphans     | 11%  | 2%   |
| Safer Water | 4%   | 4%   |
| Shelter     | 1%   | 2%   |

## Reserves and going concern

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Our reserves policy requires that reserves are maintained at a level that ensures our core programme work (including adequately responding to humanitarian disasters and emergencies) could continue during a period of lack of funds, while at the same time ensuring we do not retain income for longer than required; thereby balancing the needs of present and future beneficiaries.

We take into consideration key risks that impact reserves, as per our risk register, with a view on the short term potential drawdown of reserves requiring time to undertake mitigation activities and adjust our financial circumstances.

## General reserves (unrestricted)

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General reserves are not restricted to or designated for a particular purpose. General reserves increased by £2.5m during 2015. This is in line with our intention to align our unrestricted spend to income levels.

Consideration is given to the fact that humanitarian disasters and crises are increasing around the world and there is a need to meet humanitarian objectives. Future plans are to maintain this level of general reserves by aligning our unrestricted spend to income predictions. General reserves are represented by net current assets and to maintain a target level of general reserves to be £1.5M. The basis of determining the target reserves level is kept under periodic review and will be adjusted as perceptions of risk and other factors change..

## Restricted funds

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These funds are tied to a particular purpose, as specified by the donor or as identified at the time of a public appeal. These funds shall be spent in accordance with their particular purposes.

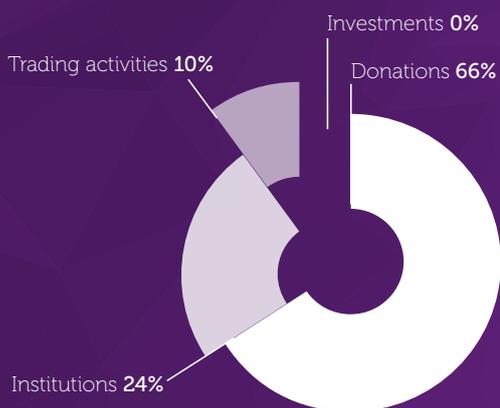
## Going concern

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The trustees consider that there are sufficient reserves held at the year-end 31st December 2015 to manage any foreseeable downturn and any humanitarian disaster that may require intervention. The trustees consider that there is a reasonable expectation that Human Appeal has adequate resources to continue in operational existence for the foreseeable future.

## Where the money Came from

|                    |            |
|--------------------|------------|
| Donations          | 19,987,629 |
| Institutions       | 7,533,017  |
| Trading Activities | 3,319,648  |
| Investments        | 13,692     |



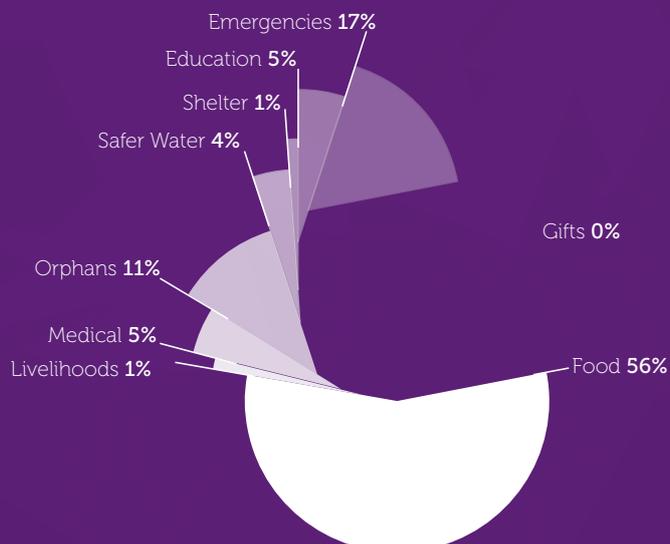
## How we spend the money

|                                  |            |
|----------------------------------|------------|
| Raising Funds                    | 6,893,080  |
| Charitable Activities            | 20,599,233 |
| International Office Development | 351,569    |



## Where the money Came from

|              |                   |
|--------------|-------------------|
| Gifts        | 9,135             |
| Education    | 1,130,170         |
| Emergencies  | 3,452,219         |
| Food         | 11,506,662        |
| Livelihoods  | 275,549           |
| Medical      | 946,063           |
| Orphans      | 2,322,635         |
| Safer Water  | 758,559           |
| Shelter      | 198,241           |
| <b>Total</b> | <b>20,599,233</b> |



## Investment policy and performance

Human Appeal's investments are held entirely in cash deposits with banks. During the year, the average return on these investments was 1% compared with a base rate of 0.5%.

## Principal risks and uncertainties

Human Appeal operates in many unstable environments across the world, often in challenging circumstances with regards to security, logistics, procurement and financial risk. In light of this, we have robust procedures in place to take measures that will reduce the likelihood of risks occurring, or minimise their potential impact.

## Risk policy and control framework

We have a risk management strategy which comprises:

- The CEO and the leadership team regularly review key strategic and operational risks, and maintain a risk register to record both the risk and its associated action plans.
- The Internal Audit function carries out audits across all operations and activities, which is approved by the Audit Committee.

## Management of risk

Human Appeal has visible, clear and easily accessible whistle-blowing procedures. Assigned staff will investigate any incidents of loss, theft, fraud or any other issues and report them to the Audit Committee, helping to ensure that any breaches and weaknesses are addressed and improved. The leadership team reviews the risk management in monthly meetings.

## Fraud, corruption and bribery prevention

Human Appeal recognises that we work in some of the most challenging environments across the world, where fraud, corruption and even bribery are key risks. In line with our organisational values, Human Appeal has a zero tolerance to fraud, bribery and corruption, and will investigate thoroughly any incident with a view to minimising the risk affecting programmes and humanitarian delivery.

## Humanitarian delivery in complex environments

Human Appeal also recognises the risks of delivering humanitarian aid in areas with an armed force presence (governmental and other armed groups) across a wide socio-political spectrum. This raises the need for INGOs such as Human Appeal to ensure the safety of our staff as well as the need to secure humanitarian corridors to deliver basic necessities for survival.

## Audit Committee

The Board of Trustees has in place an Independent Audit Committee that meets at least four times a year. It consists of a mixture of non-executive external experts and trustees. The Audit Committee's terms of reference include a review of the risk management for Human Appeal.

## Internal Audit

Human Appeal has an independent Internal Audit function, an outsourced service provided by Dua Governance Chartered Accountants.

# STRUCTURE, GOVERNANCE AND MANAGEMENT

## Governing document

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Human Appeal International is a registered Non-Governmental Organisation (NGO) originally established in 1991 and re-registered as a charitable company (company limited by guarantee and as a charity with the Charity Commission in 2013). Human Appeal International is commonly known as Human Appeal.

Human Appeal International changed its legal structure at the close of 31st December 2013 from a trust to a charitable company, as such the previous organisation (Charity No. 1005733) transferred its operations and assets to the new charitable company on 1st January 2014. (Charity No. 1154288 and Company Registration No. 08553893),

Human Appeal International is registered with the UK Charity Commission and seeks to promote sustainable economic and social development in 22 countries by working with local communities through relief and development programmes.

## Recruitment and appointment of trustees

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No new trustees have been appointed in the period. Any new trustees are nominated by members of the Board of Trustees, interviewed and then appointed if they have the necessary skills and knowledge to contribute to the charity's development and management. All the trustees are volunteers that dedicate their time, skills, knowledge and experience to Human Appeal.

## Trustee induction and training

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To ensure Human Appeal benefits from a professional, appropriate board, trustees are provided with comprehensive induction and ongoing training in new or emerging areas of responsibility. New trustees receive a full overview of: the

strategic and operational functions; their legal obligations under charity laws and regulations (including the charity's Memorandum and Articles of Association); the committee and decision-making process; recent financial performance and future plans and objectives of the charity. They also meet other trustees, the leadership team and any key employees. The CEO and leadership team keeps trustees up to date with changes in regulatory standards and training possibilities. We continually evaluate the Board's effectiveness. The Board of Trustees receives regular performance reports, annual financial reports, plans and budgets.

## Organisation

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The CEO is accountable to the Board of Trustees and, along with other senior staff, is responsible for the day-to-day management of the organisation. The CEO chairs the leadership executive team, which is made up of key functional leaders.

The leadership team ensures the policies agreed by the Board of Trustees are implemented and they also support the work of other staff and volunteers.

## Responsibilities of leadership management team and trustees

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The trustees - who are also directors of Human Appeal for the purposes of company law - are responsible for preparing the Trustees' Report. This includes the group Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and

group, and of incoming resources and application of resources, including income and expenditure of the charitable group for that period. 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 Charity Commission Statement of Recommended Practice (SORP 2015).
- Make judgments and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable group will continue in operation.

The trustees have to keep proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and group that enables them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and group and therefore for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

## Statement on disclosure of information to the auditors

Under Section 418, in the case of each director in office on the date the Trustees' Report is approved, the reports include a statement that declares:

- So far as they are aware, there is no relevant audit information of which the auditors are unaware, and
- They have taken all the steps that they should have taken to make themselves aware of any relevant audit information, and to establish that our auditors are aware of that information.

## Company limited by guarantee

Members of the charity guarantee to contribute an amount not exceeding £1 to the net assets of the charity in the event of winding up. The total number of Trustees at 31st December 2015 was 5. (2014: 6).

The trustees are members of the charity but this entitles them to voting rights. The trustees have no beneficial interest in the charity.

## Related parties and co-operation with other organisations

None of the trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or a senior manager of the charity with a donor, beneficiary, supplier or contractor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

## Public benefit

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The trustees have taken into account the statutory duties of public benefit. This report highlights examples of Human Appeal's activities that illustrate how our work fulfils public benefit and the benefits it brings to individuals and communities globally, irrespective of their race, religion, or creed. We develop strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011. In setting the charity's objectives and planning activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

## Remuneration policy for key management personnel

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We believe that the opportunity to have a positive impact on the lives of the poor is an important part of the total reward of working for Human Appeal, especially at management level. In setting appropriate pay levels for key personnel, our remuneration policy reflects and takes into consideration specific matters such as assignments and the responsibilities undertaken. In addition, the remuneration policy helps promote long-term goals for safeguarding our company's interests.

Benchmarking is undertaken to ensure that the remuneration of key personnel matches the level in comparable organisations, whilst also taking into consideration the required competencies, effort and the scope of board work.

## Policy for employment of disabled persons

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Our policy for employment of disabled persons and its adherence to the Equality Act 2010, ensures that we have a

strong commitment to developing the diversity of our staff and volunteers. We work to achieve this through equal opportunity policies, training and practical action. This includes encouraging applications from disabled people, developing their skills, and taking every reasonable measure to adapt our premises and working conditions to enable disabled people to work or volunteer with us.

We will continue to ensure:

- we make reasonable adjustments if required
- our policies and practices do not disadvantage
- we provide equal training and career development for all employees

## Employee information

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We support our employees and develop their skills. We encourage all colleagues to engage with the strategy and objectives, and to give their suggestions and views on plans and performance. We are committed to the Investors in People code of good practice. We are an equal opportunities employer and are proud to recruit and promote our staff based on their aptitude and ability, without discrimination. Staff benefit from policies focusing on training and career development as well as regular supervision and an annual appraisal.

We believe effective internal communications is key to Human Appeal achieving its strategy and outcomes. This supports the smooth running of Human Appeal, successful change programmes and good leadership in our vision, strategy and objectives.

We undertake employee engagement through regular team workshops and staff briefings, which supports better performance, employee retention and wellbeing. Employees are more engaged when information flows freely and they are aware of organisational activities and management decisions that affect their jobs.

## Volunteer

We express our gratitude for the significant support we receive from volunteers. Our committed volunteers are the heart and soul of Human Appeal, and we rely on them to be able to deliver our services. We manage all of our volunteers directly. In 2015, volunteers contributed substantial hours of work by giving their time to support our call centre and fundraising activities and events.

## Grant-making policies

In 2015, £19 M (2014: £5.4M) was given in grants to national and local partner organisations. This was 117 grants to 65 organisations (2014: 38). The average grant per project was £45k and the average grant per organisation was £82k.

Human Appeal works with and through partner organisations to achieve common goals and specifically to:

- Develop immediate and long term sustainable interventions
- Empower local communities through inclusive development to build local capacity

We do this by delivering projects in line with our core areas of work:

1. Emergency relief
2. Sustainable development
3. Orphans and child welfare
4. Social programmes

Our partner relations are informed by, and managed to, a set of clear procedures and principles. Before making a grant, Human Appeal completes appraisals of the project and proposed partner organisation. These ensure that Human Appeal undertakes complete due diligence and vetting of the partner organisation; its key management and project objectives are consistent with Human Appeal's; and the project is well-designed to deliver the humanitarian aid in a manner

that provides value for money and achieves the intended impact and outcome.

Grants are managed through specific agreements with partners that set out the conditions of the grant, including reporting requirements and disbursement schedules. Grants are usually disbursed in instalments to ensure that agreed objectives, standards and timeframes are met.

Our staff monitor and evaluate progress throughout the period of the grant, according to the size of the grant and perceived level of risk. If Human Appeal is not satisfied with how the grant is being managed, according to the partner agreement, Human Appeal can discontinue the grant funding.

## Independent Auditors

A resolution proposing the reappointment of Moore Stephens as Human Appeal's charitable company auditors will be submitted at the Annual General Meeting and Moore Stephens have expressed their willingness to continue in that capacity.

The Trustees' Annual Report which includes the Strategic Report has been approved by the trustees on 2nd September and signed on their behalf by



**Trustee: Dr Nooh Al Kaddo**

**Date: 2 September 2016**

# REFERENCE AND ADMINISTRATIVE DETAILS

Company and Charity Name: Human Appeal International

Charity Registration Number: 1154288

Company Registration Number: 08553893

## Principal and Registered Office:

1 Cheadle Point  
Carrs Road  
Cheadle  
Cheshire  
SK8 2BL

## Directors and Trustees

Dr Nooh Al-Kaddo, Chairman  
Saleem Al-Nuami (resigned 27 June 2016)  
Dr Hussein Nagi  
Mohammad Yousef  
Imad Zahida

## Leadership Team

Chief Executive, Othman Moqbel  
Deputy Chief Executive, Hameed Al-Asaly  
Fundraising, Naeem Raza  
Programmes, Rehan Salim  
Finance & Human Resources, Javed Akhtar  
Effectiveness, Accountability & Learning, Elfatih Ibrahim  
Marketing, Zahid Rehman

## Solicitor

Johns and Saggar  
16 High Holborn  
London  
WC1 6BX

## Bankers

National Westminster Bank Plc  
9/11 Precinct Centre  
Oxford Road  
Manchester  
M13 9NX

## Auditors

Moore Stephens  
35 Calthorpe Road  
Edgbaston  
Birmingham  
West Midlands  
B15 1TS

## Internal Auditors

Dua Governance  
Chartered Accountants & Business Providers  
Bradford Court  
123-131 Bradford Street  
Birmingham  
B12 0NS

# INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HUMAN APPEAL

## Independent Auditor's Report to the Trustees and Members of Human Appeal International

We have audited the financial statements of Human Appeal International for the year ended 31st December 2015 which are set out on pages 54 to 72. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and with Chapter 3 of Part 8 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 49, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall

presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31st December 2015 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



Nicholas Simkins, *Senior Statutory Auditor*

For and on behalf of Moore Stephens LLP, Statutory Auditor Moore Stephens LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

35 Calthorpe Road  
Edgbaston  
Birmingham  
West Midlands  
B15 1TS

Date: 2<sup>nd</sup> September 2016

# STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2015

|  | Notes | Current year<br>Unrestricted<br>Funds 2015<br>£ | Current year<br>Restricted<br>Funds 2015<br>£ | Current year<br>Total Funds<br>2015<br>£ | Prior Year<br>Total Funds<br>2014<br>£<br>As restated |
|--|-------|---|---|--|---|
| <b>Income and Endowments</b>             |       |   |   |  |   |
| Donations and legacies                   | 2     | 6,760,134                                       | 13,227,495                                    | <b>19,987,629</b>                        | 18,172,627  |
| Charitable activities                    | 3     | -   | 7,533,017                                     | <b>7,533,017</b>                         | 916,807   |
| Other trading activities                 | 4     | 2,129   | 3,317,519                                     | <b>3,319,648</b>                         | 2,113,322   |
| Investments                              | 5     | 13,692  | -   | <b>13,692</b>                            | 13,647  |
| Other recognised gains and losses        | 6     | (302,253)                                       | -   | <b>(302,253)</b>                         | 10,648  |
| <b>Total income</b>                      | 29    | <b>6,473,702</b>                                | <b>24,078,031</b>                             | <b>30,551,733</b>                        | <b>21,227,051</b>                                     |
| <b>Expenditure on:</b>                   |       |   |   |  |   |
| Raising funds                            | 7     | 467,553   | 6,425,527                                     | <b>6,893,080</b>                         | 3,255,655   |
| Charitable activities                    | 8     | 1,503,038                                       | 19,096,195                                    | <b>20,599,233</b>                        | 13,865,131  |
| Other                                    | 9     | 21,572  | 329,997                                       | <b>351,569</b>                           | 267,000   |
| <b>Total expenditure</b>                 | 29    | <b>1,992,163</b>                                | <b>25,851,719</b>                             | <b>27,843,882</b>                        | <b>17,387,786</b>                                     |
| <b>Net incoming/(Outgoing) resources</b> |       | <b>4,481,539</b>                                | <b>(1,773,688)</b>                            | <b>2,707,851</b>                         | <b>3,839,265</b>                                      |
| <b>Transfers between funds</b>           | 29    | (2,020,083)                                     | 2,020,083                                     | -  | -   |
| <b>Net income after transfers</b>        |       | <b>2,461,456</b>                                | <b>246,395</b>                                | <b>2,707,851</b>                         | <b>3,839,265</b>                                      |
| <b>Net movement in funds</b>             |       | <b>2,461,456</b>                                | <b>246,395</b>                                | <b>2,707,851</b>                         | <b>3,839,265</b>                                      |
| <b>Reconciliation of funds:-</b>         |       |   |   |  |   |
| <b>Total funds brought forward</b>       | 29    | 1,739,518                                       | 2,099,747                                     | <b>3,839,265</b>                         | -   |
| <b>Total funds carried forward</b>       | 29    | <b>4,200,974</b>                                | <b>2,346,142</b>                              | <b>6,547,116</b>                         | <b>3,839,265</b>                                      |

The statement of financial activities includes all gains and losses recognised in the year. All activities derive from continuing operations.

# STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2014

|  | Unrestricted<br>Funds 2014<br>£ | Restricted<br>Funds 2014<br>£ | Total Fund<br>2014<br>£ |
|--|---------------------------------|-------------------------------|-------------------------|
| <b>Income and Endowments</b>             |                                 |                               |                         |
| Donations and legacies                   | 6,417,090                       | 11,755,537                    | <b>18,172,627</b>       |
| Charitable activities                    | -                               | 916,807                       | <b>916,807</b>          |
| Other trading activities                 | -                               | 2,113,322                     | <b>2,113,322</b>        |
| Investments                              | 13,647                          | -                             | <b>13,647</b>           |
| Other recognised gains and losses        | 10,648                          | -                             | <b>10,648</b>           |
| <b>Total income</b>                      | <b>6,441,385</b>                | <b>14,785,666</b>             | <b>21,227,051</b>       |
| <b>Expenditure on:</b>                   |                                 |                               |                         |
| Raising funds                            | 1,810,918                       | 1,444,737                     | <b>3,255,655</b>        |
| Charitable activities                    | 404,949                         | 13,460,182                    | <b>13,865,131</b>       |
| Other                                    | -                               | 267,000                       | <b>267,000</b>          |
| <b>Total expenditure</b>                 | <b>2,215,867</b>                | <b>25,851,719</b>             | <b>27,843,882</b>       |
| <b>Net incoming/(Outgoing) resources</b> | <b>4,225,518</b>                | <b>(386,253)</b>              | <b>3,839,265</b>        |
| <b>Transfers between funds</b>           | (2,486,000)                     | 2,486,000                     | -                       |
| <b>Net income after transfers</b>        | <b>1,739,518</b>                | <b>2,099,747</b>              | <b>3,839,265</b>        |
| <b>Net movement in funds</b>             | <b>1,739,518</b>                | <b>2,099,747</b>              | <b>3,839,265</b>        |
| <b>Reconciliation of funds:-</b>         |                                 |                               |                         |
| Total funds brought forward              | -                               | -                             | -                       |
| <b>Total funds carried forward</b>       | <b>1,739,518</b>                | <b>2,099,747</b>              | <b>3,839,265</b>        |

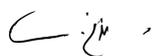
The statement of financial activities includes all gains and losses recognised in the year. All activities derive from continuing operations.

# CONSOLIDATED BALANCE SHEET

For the year ended 31st December 2015

Company registration number 8553893

|   | Notes | 2015<br>Group<br>£ | 2015<br>Charity<br>£ | 2014<br>Group<br>£<br>As restated | 2014<br>Charity<br>£<br>As restated |
|---|-------|--------------------|----------------------|-----------------------------------|-------------------------------------|
| <b>Fixed assets</b>   |       |                    |                      |                                   |                                     |
| Tangible assets   | 21    | 1,863,507          | 1,861,143            | 536,713                           | 534,569                             |
| Investments held as fixed assets                                  | 22    | 275,000            | 275,000              | 572,004                           | 572,004                             |
| <b>Total fixed assets</b>   |       | <b>2,138,507</b>   | <b>2,136,143</b>     | <b>1,108,717</b>                  | <b>1,106,573</b>                    |
| <b>Current assets</b>   |       |                    |                      |                                   |                                     |
| Stocks  | 23    | 3,202              | 3,202                | -                                 | -                                   |
| Debtors   | 24    | 3,625,919          | 3,088,496            | 1,538,957                         | 1,538,149                           |
| Cash at bank and in hand  |       | 3,319,156          | 2,877,386            | 4,481,707                         | 4,384,511                           |
| <b>Total current assets</b>                                       |       | <b>6,948,277</b>   | <b>5,969,084</b>     | <b>6,020,664</b>                  | <b>5,922,660</b>                    |
| <b>Creditors: amounts falling due within one year</b>             | 25    | <b>(2,539,668)</b> | <b>(2,450,456)</b>   | <b>(3,290,116)</b>                | <b>(3,350,327)</b>                  |
| Net current assets  |       | 4,408,609          | 3,518,628            | 2,730,548                         | 2,572,333                           |
| Net assets  |       | <b>6,547,116</b>   | <b>5,654,771</b>     | <b>3,839,265</b>                  | <b>3,678,906</b>                    |
| Total assets  |       | <b>6,547,116</b>   | <b>5,654,771</b>     | <b>3,839,265</b>                  | <b>3,678,906</b>                    |
| Total assets are funded by the funds of the charity, as follows:- |       |                    |                      |                                   |                                     |
| Unrestricted funds  | 29    | 4,200,974          | 3,304,421            | 1,739,518                         | 1,579,159                           |
| Restricted funds  | 29    | 2,346,142          | 2,350,350            | 2,099,747                         | 2,099,747                           |
|   |       | <b>6,547,116</b>   | <b>5,654,771</b>     | <b>3,839,265</b>                  | <b>3,678,906</b>                    |
| Total charity funds   | 29    | <b>6,547,116</b>   | <b>5,654,771</b>     | <b>3,839,265</b>                  | <b>3,678,906</b>                    |



Trustee: Dr Nooh Al Kaddo

Approved by the board of trustees on: 2nd September 2016

# CONSOLIDATED CASH FLOW STATEMENT

For the year ended 31st 1 December 2015

|  | Note | 2015             | 2014             |
|--|------|------------------|------------------|
| Net cash used in operating activities    | 27   | 211,866          | 2,563,451        |
| Cash flows from investment activities    | 27   | (1,374,417)      | (104,982)        |
| Cash flows from financing activities     |      | -                | -                |
| Total movement in cash                   |      | (1,162,551)      | 2,458,469        |
| Cash brought forward                     |      | 4,481,707        | -                |
| Cash donated upon incorporation of trust |      | -                | 2,023,238        |
| <b>Cash carried forward</b>              |      | <b>3,319,156</b> | <b>4,481,707</b> |

# NOTES TO ACCOUNTS

## Analysis of income and expenditure for the year ended 31st December 2015

### 1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with 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 2014) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Human Appeal meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Information on the first time adoption of FRS 102 is given in note 30. The date of transition is 1st January 2014.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charitable company's accounting policies (see accounting policies 1u).

#### b) Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

#### c) Consolidation and group financial statements

Human Appeal is a charitable company limited by guarantee. Its main activities are delivering emergency aid to parts of the world affected by natural or unnatural disasters and setting up various

development projects that help empower people in need.

The group financial statements consolidate those of Human Appeal and its charity fund Appel Humanitaire International in France. The results Appel Humanitaire International have been incorporated on a line-by-line basis in accordance with current legislation.

Human Appeal has taken advantage of section 408 of the Companies Act 2006 and has not included its own income and expenditure account in the financial statements.

Note 28 gives the full details of the income and expenditure of Appel Humanitaire International.

The charity's overseas fundraising offices and field offices are established as separate independent legal entities in their own jurisdictions and, consequently, their results are not included within these consolidated financial statements.

#### d) Transfer of assets and liabilities (applicable to 2014 comparatives)

Human Appeal changed its legal structure at the close of 31st December 2013 from a trust to a charitable company. As such the previous organisation (Charity No. 1005733) transferred its operations and assets to the new charitable company on 1st January 2014 (Charity No. 1154288 and Company Registration No. 08553893). The assets and liabilities of the previous entity were transferred to the charitable company at book value.

#### e) Fund accounting

Human Appeal has various types of funds for which it is responsible, and which require separate disclosure.

Unrestricted funds: All donations are considered unrestricted unless specifically stated by the donor. Unrestricted funds comprise the accumulated surplus or deficit on the statement of financial activities which are available for use at the discretion of the trustees of the charity in furtherance of the objectives of the charity. Human Appeal may incur costs on projects before the relevant restricted income is received. Therefore, income generated from restricted funds in this scenario is treated as unrestricted funds to cover the pre-financing costs of the project incurred. Restricted funds: These are assigned by the donor, or the terms of the appeal, specified by a particular country or project. The donation and income deriving from them will be used in accordance with the specific purposes.

Further details of each fund are disclosed in Note 29.

## Analysis of income and expenditure for the year ended 31st December 2015

### f) Income

Income: This is recognised when Human Appeal is entitled to the funds; any performance conditions attached to the income have been met; it is probable that the income will be received; and the amount can be measured reliably.

Donations and legacies: Comprises all incoming resources from donations. Where a claim for repayment of income tax has been or will be made, such income is included in the debtors' amount if still not received by the year end.

Grants: Income from grants are recognised when Human Appeal has entitlement to the funds; any performance conditions attached to the grants have been met; it is probable that the income will be received; and the amount can be measured reliably and is not deferred.

### g) Gifts in kind

Gifts in kind for use by the charity are included in the accounts at their approximate market value at the date of receipt. Gifts in kind for distribution are included in the accounts at their approximate market value at the date of distribution.

### h) Profit receivable

Cash on deposits is held by the charity. Profit on funds held on deposit is included when receivable and the amount can be measured reliably by Human Appeal; this is normally upon notification of the profit paid or payable by the bank.

### i) Expenditure and irrecoverable VAT

Liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has classified under the following activity headings:

- Costs of raising funds: This comprises costs incurred in attracting voluntary income, costs of fundraising events and campaigns including marketing and their associated support costs.
- Charitable activities: Costs associated with the provision of emergency relief and humanitarian development programmes as elaborated on in the Trustees' Report section, 'Activities, achievements and performance.' These include both the direct costs and support costs relating to these activities.
- Support costs: Support costs to a single activity are allocated directly to that activity. Where support costs relate to several

activities, support costs have been allocated to each of the activities (stated in Note 8) on the basis of the number of direct staff supported during the period in the relevant activity. Governance support costs are allocated on the basis of support activities provided on clearly interpreted governance matters.

- Other expenditure: This represents office development costs, whereby Human Appeal is supporting the setup and development of Human Appeal associated entities in various geographical locations.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### j) Foreign currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the exchange-rate ruling at the balance-sheet date, and the gains or losses are included in the income and expenditure account. Foreign exchange gains and losses incurred in respect of humanitarian projects overseas are included in the charitable activities expenditure.

### k) Operating leases

Rentals applicable to operating leases (where substantially all of the benefits and risks of ownership remain with the lessor) are charged against income as incurred. Rental costs under operating leases are charged to the profit and loss account in equal annual amounts over the period of the lease.

### l) Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

| Asset category        | Useful life   |
|-----------------------|---------------|
| Land and buildings    | Over 50 years |
| Plant and machinery   | Over 15 years |
| IT equipment          | Over 5 years  |
| Software              | Over 10 years |
| Motor vehicles        | Over 5 years  |
| Fixtures and fittings | Over 4 years  |

**m) Investment Properties**

Some Human Appeal properties are held for long-term investment. The details are as follows:

No depreciation is provided in respect of investment properties and they are revalued every three years. The surplus of deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual property is expected to be permanent, in which case it is recognised in the statement of financial activities for the year.

**n) Investments**

Fixed asset investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sale proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

**o) Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount Human Appeal would have been willing to pay for the items on open market value.

**p) Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid, net of any trade discounts due.

**q) Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short deposit of three months or less from the date of opening the deposit or similar account.

**r) Creditors and provisions**

Creditors and provisions are recognised where Human Appeal 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**s) Pension costs**

Human Appeal operates a group personal pension scheme, which effectively means that all employees who join the scheme have their own pension plan.

**t) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax (VAT) is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities (as stated in Note 1i).

**u) Judgements in applying accounting policies and key sources of estimation uncertainty**

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are estimates and are assessed by the trustees taking into account asset life cycles and maintenance programmes. Residual value assessments take into account future market conditions, the remaining life of the asset and any projected disposal values.

Notes to the Accounts:  
Analysis of income and expenditure for the year ended 31st December 2015

## Charity and Group

|   | Unrestricted<br>Funds 2015 | Restricted<br>Funds 2015 | Current year<br>Total Funds<br>2015 | Prior Year<br>Total Funds<br>2014 |
|---|----------------------------|--------------------------|-------------------------------------|-----------------------------------|
|   | £                          | £                        | £                                   | £                                 |
|   |                            |                          |                                     | As restated                       |
| <b>2 Donations and Legacies</b>   |                            |                          |                                     |                                   |
| Donations and gifts from Individuals  | 5,228,871                  | 1,201,824                | <b>6,430,695</b>                    | 5,618,014                         |
| Small donations individually<br>less than £1,000  | -                          | 5,806,450                | <b>5,806,450</b>                    | 6,498,519                         |
| Total donations and gifts from individuals  | 5,228,871                  | 7,008,274                | <b>12,237,145</b>                   | 12,116,533                        |
| Gift aid tax reclaimed  | 1,531,263                  |                          | <b>1,531,263</b>                    | 1,697,648                         |
| Donated goods and services  |                            | 6,219,221                | <b>6,219,221</b>                    | 4,358,446                         |
| <b>Total Donations and Legacies</b>   | <b>6,760,134</b>           | <b>13,227,495</b>        | <b>19,987,629</b>                   | <b>18,172,627</b>                 |
| <b>3 Income from charitable activities</b>  |                            |                          |                                     |                                   |
| United Nations Office for the Coordination<br>of Humanitarian Affairs                   | -                          | 792,579                  | <b>792,579</b>                      | -                                 |
| United Nations World Food Programme   | -                          | 6,354,740                | <b>6,354,740</b>                    | 871,368                           |
| Government of Isle of Man   | -                          | -                        | -                                   | 45,439                            |
| Organisation of the Petroleum Exporting Countries<br>Fund for International Development | -                          | 129,032                  | <b>129,032</b>                      | -                                 |
| UK Islamic Mission  | -                          | 256,666                  | <b>256,666</b>                      | -                                 |
|   | <b>-</b>                   | <b>7,533,017</b>         | <b>7,533,017</b>                    | <b>916,807</b>                    |
| <b>4 Income from other, non charitable, trading activities</b>                          |                            |                          |                                     |                                   |
| Sale of goods and services in accordance<br>with the charity's objects                  | 2,129                      | -                        | <b>2,129</b>                        | -                                 |
| Ticket Sales  | -                          | 56,648                   | <b>56,648</b>                       | 234,757                           |
| Income from events  | -                          | 3,260,871                | <b>3,260,871</b>                    | 1,878,565                         |
| <b>Total income from other trading activities</b>                                       | <b>2,129</b>               | <b>3,317,519</b>         | <b>3,319,648</b>                    | <b>2,113,322</b>                  |
| <b>5 Investment income</b>  |                            |                          |                                     |                                   |
| Property Rental Income  | 9,000                      | -                        | <b>9,000</b>                        | 9,000                             |
| Bank Interest Receivable  | 4,692                      | -                        | <b>4,692</b>                        | 4,647                             |
| <b>Total investment income</b>  | <b>13,692</b>              | <b>-</b>                 | <b>13,692</b>                       | <b>13,647</b>                     |

Notes to the Accounts:  
Analysis of income and expenditure for the year ended 31st December 2015  
**Charity and Group**

|   | Unrestricted Funds 2015 | Restricted Funds 2015 | Current year Total Funds 2015 | Prior Year Total Funds 2014 |
|---|-------------------------|-----------------------|-------------------------------|-----------------------------|
|   | £                       | £                     | £                             | £                           |
|   |                         |                       |                               | As restated                 |
| <b>6 Other recognised income and gains/losses</b> |                         |                       |                               |                             |
| Fundraising costs                                 | -                       | -                     | -                             | -                           |
| Publicity costs                                   | (297,004)               | -                     | (297,004)                     | 10,648                      |
| Event costs                                       | (5,249)                 | -                     | (5,249)                       | -                           |
| <b>Total income</b>                               | <b>(302,253)</b>        | <b>-</b>              | <b>(302,253)</b>              | <b>10,648</b>               |
|   | <b>6,473,702</b>        | <b>24,078,031</b>     | <b>30,551,733</b>             | <b>21,227,051</b>           |

|                                       | Activities undertaken directly | Support Costs 2015 | Current year Total Funds 2015 | Prior Year Total Funds 2014 |
|---------------------------------------|--------------------------------|--------------------|-------------------------------|-----------------------------|
|                                       | £                              | £                  | £                             | £                           |
|                                       |                                |                    |                               | As restated                 |
| <b>7 Expenditure on raising funds</b> |                                |                    |                               |                             |
| Fundraising costs                     | 4,571,758                      | 281,189            | 4,852,947                     | 356,194                     |
| Publicity costs                       | 807,499                        | 118,391            | 925,890                       | 853,050                     |
| Event costs                           | 1,046,270                      | 67,973             | 1,114,243                     | 2,046,411                   |
|                                       | <b>6,425,527</b>               | <b>467,553</b>     | <b>6,893,080</b>              | <b>3,255,655</b>            |

|                                | Activities undertaken directly | Support Costs 2015 | Current year Total Funds 2015 | Prior Year Total Funds 2014 |
|--------------------------------|--------------------------------|--------------------|-------------------------------|-----------------------------|
|                                | £                              | £                  | £                             | £                           |
| <b>8 Charitable Activities</b> |                                |                    |                               |                             |
| Education                      | 1,046,851                      | 83,319             | 1,130,170                     | 562,371                     |
| Humanitarian/Saving Lives      | 3,158,306                      | 293,913            | 3,452,219                     | 5,588,162                   |
| Food                           | 10,696,709                     | 809,953            | 11,506,662                    | 3,623,512                   |
| Gifts                          | 8,419                          | 716                | 9,135                         | -                           |
| Income Generation              | 256,143                        | 19,406             | 275,549                       | 311,714                     |
| Medical                        | 879,397                        | 66,666             | 946,063                       | 374,560                     |
| Orphans and Child Welfare      | 2,160,884                      | 161,751            | 2,322,635                     | 2,602,708                   |
| Safer Water                    | 705,280                        | 53,279             | 758,559                       | 570,370                     |
| Shelter                        | 184,206                        | 14,035             | 198,241                       | 231,735                     |
|                                | <b>19,096,195</b>              | <b>1,503,038</b>   | <b>20,599,233</b>             | <b>13,865,131</b>           |

Expenditure on charitable activities was £20,599,233 (2014: £13,865,131) of which £1,503,038 was unrestricted (2014: £404,949) and £19,096,195 was restricted (2014: £13,460,182).

## Notes to the Accounts:

Analysis of income and expenditure for the year ended 31st December 2015

**Charity and Group**

|                               | Total funds<br>2015 | Support Costs<br>2015 | Current year<br>Total Funds<br>2015 | Prior Year<br>Total Funds<br>2014 |
|-------------------------------|---------------------|-----------------------|-------------------------------------|-----------------------------------|
|                               | £                   | £                     | £                                   | £                                 |
| <b>9 Expenditure on other</b> |                     |                       |                                     | As restated                       |
| Office development costs      |                     |                       |                                     |                                   |
| Ireland                       | 111,700             | 7,302                 | 119,002                             | 119,000                           |
| France                        | 150,236             | 9,821                 | 160,057                             | 124,000                           |
| Spain                         | 68,061              | 4,449                 | 72,510                              | 24,000                            |
| <b>Total</b>                  | <b>329,997</b>      | <b>21,572</b>         | <b>351,569</b>                      | <b>267,000</b>                    |

Human Appeal is strengthening the global Human Appeal family to deliver support to its beneficiaries and partners.

|  | Country                | Number of<br>Grants 2015 | Total 2015 | Total 2014  |
|--|------------------------|--------------------------|------------|-------------|
|  | £                      | £                        | £          | £           |
| <b>10 Grants Payable</b>   |                        |                          |            | As restated |
| Charitable activities note 8 includes grants to recipients in the year to 31 December 2015 as follows: |                        |                          |            |             |
| Orphans in Need  | Misc. Countries        | 1                        | 125,000    | 100,000     |
| Novo Jibon   | Bangladesh             | 4                        | 170,049    | 141,494     |
| Global One   | Bangladesh             | 1                        | 21,000     | 29,663      |
| Muhammade Welfare Association  | Bangladesh             | 1                        | 8,120      | 4,200       |
| Mya Media  | Bangladesh             | 1                        | -          | 8,500       |
| Nahla  | Bosnia and Herzegovina | 1                        | 2,557      | 10,000      |
| Ethar Relief   | Eritrea                | 1                        | 54,311     | 178,438     |
| Ogenden Welfare and Development Association  | Ethiopia               | 1                        | 2,898      | 5,817       |
| Bicklang Avam Upekshit Seva Sadan  | India                  | 2                        | 15,500     | -           |
| Tauheedul Islam Relief Trust   | India                  | 1                        | 40,199     | 78,000      |
| Al Sabireen Foundation for the Sustainable Development   | Jordan                 | 5                        | 87,634     | 155,323     |
| International Corporation for Sheep & Qurbani  | Jordan                 | 1                        | 13,074     | 27,836      |
| Global One   | Kenya                  | 1                        | 5,796      | -           |
| Islamic Welfare Association  | Lebanon                | 8                        | 107,156    | 183,092     |
| International Corporation for Sheep & Qurbani  | Lebanon                | 1                        | 1,747      | -           |
| Awareness And Consolation Society  | Lebanon                | 1                        | 9,000      | 13,561      |
| Grain of Goodness  | Macedonia              | 5                        | 114,949    | 40,532      |
| Legis  | Macedonia              | 1                        | 5,000      | -           |
| Muslim Charity   | Myanmar (Burma)        | 2                        | 12,810     | 59,700      |
| Osman Consultancy  | Myanmar (Burma)        | 4                        | 48,720     | 44,260      |

**Notes to the Accounts:**  
**Analysis of income and expenditure for the year ended 31st December 2015**  
**Charity and Group**

|   | Country         | Number of Grants 2015 | Total 2015       | Total 2014       |
|---|-----------------|-----------------------|------------------|------------------|
|   | £               | £                     | £                | £                |
|   |                 |                       |                  | As restated      |
| Rainbow Foundation                              | Myanmar (Burma) | 2                     | 10,800           | -                |
| Osman Consultancy                               | Nepal           | 1                     | 6,823            | -                |
| Muslim Charity                                  | Nepal           | 1                     | 560              | -                |
| Health Services and Relief Association          | Nepal           | 1                     | 5,651            | -                |
| Good Governance Foundation                      | Nepal           | 3                     | 48,695           | -                |
| Nour El Marifa Association                      | Palestine       | 1                     | 357,825          | 367,201          |
| Zakat al Quds                                   | Palestine       | 5                     | 513,115          | 331,713          |
| HDSD Services Ltd                               | Palestine       | 1                     | 20,000           | -                |
| Human Appeal Palestine                          | Palestine       | 22                    | 2,105,706        | 1,388,818        |
| Human Appeal Australia                          | Palestine       | 1                     | 10,450           | 6,100            |
| Islamic Welfare Association                     | Palestine       | 1                     | 20,000           | -                |
| Gruppo Di Volontariato Civile - G.V.C ONG/ONLUS | Palestine       | 1                     | 114,845          | -                |
| El Eid Charitable Foundation                    | Palestine       | 1                     | -                | 15,675           |
| Yayasan Pos Keadilan Peduli Ummat               | Philippines     | 1                     | -                | 10,895           |
| Empire Des Enfants                              | Senegal         | 1                     | 50,000           | -                |
| WAFa Relief                                     | Sierra Leone    | 1                     | 15,000           | -                |
| International Corporation for Sheep & Qurbani   | Somalia         | 1                     | 17,179           | -                |
| Zam Zam   | Somalia         | 1                     | -                | 310,296          |
| Somali Relief and Development Forum             | Somalia         | 1                     | -                | 30,223           |
| African Development Trust                       | Somalia         | 1                     | -                | 11,651           |
| Muslim Foundation for Culture and Development   | Sri Lanka       | 1                     | 72,488           | 71,562           |
| Islamic Welfare Association                     | Syria           | 1                     | 276,988          | -                |
| Vatan Derneg                                    | Syria           | 1                     | -                | 273,806          |
| Union of Relief and Development Associations    | Syria           | 1                     | -                | 31,283           |
| Human Care Foundation Worldwide                 | Syria           | 1                     | -                | 60,485           |
| Human Appeal Australia                          | Syria           | 1                     | 5,500            | -                |
| Islamic Yatima Foundation                       | Tanzania        | 1                     | 47,541           | 74,243           |
| Tunisia Charity Aytam                           | Tunisia         | 1                     | 54,750           | 74,805           |
| Cheadle Mosque                                  | United kingdom  | 1                     | 45,000           | 300              |
| Al-Imdaad                                       | United kingdom  | 1                     | 10,000           | 9,500            |
| Amirah Foundation                               | United kingdom  | 1                     | 21,668           | 53,332           |
| Deaf World                                      | United kingdom  | 1                     | 8,735            | 2,911            |
| Green Lane Mosque                               | United kingdom  | 1                     | 40,000           | -                |
| Muslim Charity Forum                            | United kingdom  | 1                     | 50,000           | 63,321           |
| Mosaic  | United kingdom  | 1                     | 25,000           | -                |
| Multiple Small Organisation                     | United kingdom  | 1                     | 49,762           | -                |
| Union Des Organisation                          | United kingdom  | 1                     | 36,247           | -                |
| Yemeni Development Network for NGOs             | Yemen           | 1                     | 20,000           | -                |
| Saba Relief & Development Foundation            | Yemen           | 1                     | -                | 21,620           |
| Multiple Organisations - small grants           | Various         | 7                     | 467,327          | 1,195,419        |
|   |                 |                       | <b>5,373,175</b> | <b>5,485,575</b> |

## Notes to the Accounts:

Analysis of income and expenditure for the year ended 31st December 2015

**Group**

|   | Country          | Number of Grants 2015 | Total 2015 | Total 2014  |
|---|------------------|-----------------------|------------|-------------|
|   | £                | £                     | £          | £           |
| The grants made by Human Appeal International to other Human Appeal associates: |                  |                       |            | As restated |
| <b>Name of Associate</b>  |                  |                       |            |             |
| Human Appeal Pakistan   | Pakistan/Kashmir | 17                    | 1,009,486  | 533,966     |
| Human Appeal Niger  | Niger            | 2                     | 26,000     | -           |
| Human Appeal Senegal  | Senegal          | 3                     | 49,488     | 55,269      |
| Human Appeal Turkey   | Syria            | 18                    | 11,899,602 | 5,100,105   |
| Human Appeal Yemen  | Yemen            | 9                     | 403,756    | 46,832      |
|   |                  |                       | 13,388,331 | 5,736,172   |
|   |                  |                       | 18,761,506 | 11,221,747  |
| <b>Activities undertaken directly:</b>  |                  |                       |            |             |
|   | Greece           |                       | 128,336    | -           |
|   | Libya            |                       | 139,107    | -           |
|   | Macedonia        |                       | 2,547      | -           |
|   | Nepal            |                       | 40,236     | -           |
|   | Tunisia          |                       | 5,758      | -           |
|   |                  |                       | 315,984    | -           |
| <b>Total grants to Institutions</b>   |                  |                       | 19,077,490 | 11,221,747  |

|                                     | 2015 Individuals | 2015 Institutions | 2015 Individuals | 2014 Institutions |
|-------------------------------------|------------------|-------------------|------------------|-------------------|
|                                     | £                | £                 | £                | £                 |
| <b>11 Grants Payable by sectors</b> |                  |                   |                  |                   |
| Humanitarian/Saving Lives           | -                | 3,166,725         | -                | 5,588,162         |
| Orphans and Child Welfare           | -                | 2,160,886         | -                | 2,602,708         |
| Safer Water                         | -                | 705,280           | -                | 570,370           |
| Education                           | 9,670            | 1,037,181         | 2,500            | 559,871           |
| Food                                | 4,800            | 10,691,909        | -                | 3,623,512         |
| Income Generation                   | 3,500            | 252,643           | -                | 311,714           |
| Medical                             | 735              | 878,661           | -                | 374,560           |
| Shelter                             | -                | 184,206           | -                | 231,735           |
|                                     | 18,705           | 19,077,490        | 2,500            | 13,862,631        |

Notes to the Accounts:  
Analysis of income and expenditure for the year ended 31st December 2015  
**Charity and Group**

|  | 2015           | 2014          |
|--|----------------|---------------|
|  | £              | £             |
| <b>12 Analysis of governance costs</b> |                |               |
| Governance function                    | 7,094          | 7,997         |
| Auditors remuneration                  | 22,755         | 7,200         |
| Non-Statutory audit fees               | 22,809         | -             |
| Legal and other professional fees      | 76,871         | 25,986        |
|  | <b>129,529</b> | <b>41,183</b> |

|                                     |                  |                  |
|-------------------------------------|------------------|------------------|
| <b>13 Analysis of support costs</b> |                  |                  |
| Raising funds                       | 467,553          | 250,251          |
| Charitable activities               | 1,503,038        | 1,037,234        |
| Other                               | 21,572           | 16,289           |
| Governance                          | 129,529          | 41,183           |
|                                     | <b>2,121,692</b> | <b>1,344,957</b> |

|   | Charitable activities | Raising funds  | Other         | Governance     | Total 2015       |
|---|-----------------------|----------------|---------------|----------------|------------------|
|   | £                     | £              | £             | £              | £                |
| <b>14 Analysis of charitable activities support costs</b> |                       |                |               |                |                  |
| Fundraising support                                       | 483,396               | 150,371        | 6,938         | 41,658         | 682,363          |
| Online/Marketing  | 201,965               | 62,826         | 2,899         | 17,405         | 285,095          |
| Operations (Facilities)                                   | 75,117                | 23,367         | 1,078         | 6,473          | 106,035          |
| Donor Care  | 216,695               | 67,408         | 3,110         | 18,674         | 305,887          |
| Programme Support   | 217,269               | 67,586         | 3,118         | 18,724         | 306,698          |
| Finance   | 144,028               | 44,803         | 2,067         | 12,412         | 203,311          |
| HR  | 28,835                | 8,970          | 414           | 2,485          | 40,704           |
| Management and Administration                             | 135,732               | 42,223         | 1,948         | 11,697         | 191,600          |
|   | <b>1,503,038</b>      | <b>467,553</b> | <b>21,572</b> | <b>129,529</b> | <b>2,121,692</b> |

Notes to the Accounts:  
Analysis of income and expenditure for the year ended 31st December 2015  
**Charity and Group**

|   | 2015             | 2014             |
|---|------------------|------------------|
|   | £                | £                |
| <b>15 Net income/(expenditure) for the year</b>                                 |                  |                  |
| This is stated after charging   |                  |                  |
| Operating leases  | 108,813          | 49,399           |
| Depreciation  | 56,066           | 30,761           |
| Foreign currency gains  | -                | (10,648)         |
| Auditors' remuneration  | 22,755           | 7,200            |
| Subsidiary auditor's remuneration   | 4,329            | -                |
|   | <b>210,443</b>   | <b>76,712</b>    |
| <b>16 Staff costs and emoluments</b>  |                  |                  |
| Salary costs  |                  |                  |
| Gross salaries  | 1,895,198        | 1,150,991        |
| Employer's National Insurance   | 142,020          | 84,044           |
| Other employee benefits   | -                | -                |
| <b>Total salaries, wages and related costs</b>                                  | <b>2,037,218</b> | <b>1,235,035</b> |
| <b>Numbers of full time employees or full time equivalents</b>                  |                  | As re-stated     |
| Average number of total staff   | 76               | 55               |
| Average number of part time staff   | 23               | 19               |
| Average number of full time staff   | 53               | 36               |
| Estimated full time equivalent staff  | 76               | 55               |
| <b>Equivalent number of full time staff in the year:</b>                        |                  |                  |
| Engaged on charitable activities  | 17               | 12               |
| Engaged on publicity activities   | 18               | 11               |
| Engaged on fundraising activities   | 26               | 20               |
| Engaged on management and administration  | 15               | 12               |
| <b>The estimated full time equivalent number of all staff employed as above</b> | <b>76</b>        | <b>55</b>        |

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Notes to the Accounts:  
Analysis of income and expenditure for the year ended 31st December 2015  
**Charity and Group**

|  | 2015     | 2014     |
|--|----------|----------|
|  | £        | £        |
| The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :- |          |          |
| £60,001 to £70,000   | 1        | -        |
|  | <b>1</b> | <b>-</b> |

No pension contributions were paid in the year.  
The key management personnel of the parent charity, comprise of the leadership team.  
The total employee benefits of the key management personnel were £299,060 (2014: £220,984)

**17 Trustees expenses**

|                                |              |              |
|--------------------------------|--------------|--------------|
| Amounts reimbursed to trustees | 2,732        | 7,500        |
|                                | <b>2,732</b> | <b>7,500</b> |

The nature of the trustees expenses was travel, subsistence, accommodation etc.

**18 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

|  | Land and Buildings | Other          |
|--|--------------------|----------------|
|  | £                  | £              |
| <b>19 Operating lease commitments</b>  |                    |                |
| As at 31 December 2015 the charity was committed to non-cancellable operating leases payable as follows: |                    |                |
| Within one year  | 100,250            | 36,124         |
| Within two and five years  | 260,000            | 107,563        |
| Over 5 years   | 23,125             | -              |
| <b>Total</b>   | <b>383,375</b>     | <b>143,687</b> |

**20 Net assets by fund**

|                                       | Unrestricted Funds 2015 | Restricted Funds 2015 | Current year Total Funds 2015 | Prior Year Total Funds 2014 |
|---------------------------------------|-------------------------|-----------------------|-------------------------------|-----------------------------|
| Tangible assets                       | 1,863,507               | -                     | 1,863,507                     | 536,713                     |
| Investments                           | 275,000                 | -                     | 275,000                       | 572,004                     |
| Current assets                        | 4,071,859               | 2,876,418             | 6,948,277                     | 6,020,664                   |
| Creditors: Amounts falling due within |                         |                       | -                             |                             |
| one year                              | (2,009,392)             | (530,276)             | (2,539,668)                   | (3,290,116)                 |
| <b>Net assets</b>                     | <b>4,200,974</b>        | <b>2,346,142</b>      | <b>6,547,116</b>              | <b>3,839,265</b>            |

Notes to the Accounts:  
Balance Sheet for the year ended 31st December 2015  
**Group and Charity**

**Group**

|                                 | Land and buildings | Fixtures, fittings & equipment | Motor Vehicles | Total            |
|---------------------------------|--------------------|--------------------------------|----------------|------------------|
| <b>21 Tangible fixed assets</b> |                    |                                |                | <b>Group</b>     |
| <b>Cost</b>                     |                    |                                |                |                  |
| At 1 January 2015               | 369,554            | 181,121                        | 16,799         | 567,474          |
| Additions                       | 1,312,425          | 80,234                         | 2,800          | 1,395,459        |
| Disposals                       | -                  | -                              | (16,799)       | (16,799)         |
| <b>At 31 December 2015</b>      | <b>1,681,979</b>   | <b>261,355</b>                 | <b>2,800</b>   | <b>1,946,134</b> |
| <b>Depreciation</b>             |                    |                                |                |                  |
| At 1 January 2015               | 8,920              | 17,641                         | 4,200          | 30,761           |
| Charge for the year             | 8,920              | 46,621                         | 525            | 56,066           |
| On disposals                    | -                  | -                              | (4,200)        | (4,200)          |
| <b>At 31 December 2015</b>      | <b>17,840</b>      | <b>64,262</b>                  | <b>525</b>     | <b>82,627</b>    |
| <b>Net book value</b>           |                    |                                |                |                  |
| <b>At 31 December 2015</b>      | <b>1,664,139</b>   | <b>197,093</b>                 | <b>2,275</b>   | <b>1,863,507</b> |
| <b>At 31 December 2014</b>      | <b>360,634</b>     | <b>163,480</b>                 | <b>12,599</b>  | <b>536,713</b>   |

All assets are stated at historical value.

|                            | Land and buildings | Fixtures, fittings & equipment | Motor Vehicles | Total            |
|----------------------------|--------------------|--------------------------------|----------------|------------------|
| <b>Cost</b>                |                    |                                |                | <b>Charity</b>   |
| At 1 January 2015          | 369,554            | 178,977                        | 16,799         | 565,330          |
| Additions                  | 1,312,425          | 78,271                         | 2,800          | 1,393,496        |
| Disposals                  | -                  | -                              | (16,799)       | (16,799)         |
| <b>At 31 December 2015</b> | <b>1,681,979</b>   | <b>257,248</b>                 | <b>2,800</b>   | <b>1,942,027</b> |
| <b>Depreciation</b>        |                    |                                |                |                  |
| At 1 January 2015          | 8,920              | 17,641                         | 4,200          | 30,761           |
| Charge for the year        | 8,920              | 44,878                         | 525            | 54,323           |
| On disposals               | -                  | -                              | (4,200)        | (4,200)          |
| <b>At 31 December 2015</b> | <b>17,840</b>      | <b>62,519</b>                  | <b>525</b>     | <b>80,884</b>    |
| <b>Net book value</b>      |                    |                                |                |                  |
| <b>At 31 December 2015</b> | <b>1,664,139</b>   | <b>194,729</b>                 | <b>2,275</b>   | <b>1,861,143</b> |
| <b>At 31 December 2014</b> | <b>360,634</b>     | <b>161,336</b>                 | <b>12,599</b>  | <b>534,569</b>   |

All assets are stated at historical value.

Notes to the Accounts:  
Balance Sheet for the year ended 31st December 2015  
**Group**

|  | Investments | Total 2015 | Total 2014 |
|--|-------------|------------|------------|
|  | £           | £          | £          |

**22 Investments**

**Investments held as fixed assets**

**Carrying values of investments**

|                            |                |                |                |
|----------------------------|----------------|----------------|----------------|
| At 1 January 2015          | 572,004        | 572,004        | 572,004        |
| Additions                  | -              | -              | -              |
| Revaluation                | (297,004)      | (297,004)      | -              |
| Writing down               | -              | -              | -              |
| Disposals                  | -              | -              | -              |
| <b>At 31 December 2015</b> | <b>275,000</b> | <b>275,000</b> | <b>572,004</b> |

**Analysis between fair value and historical cost**

|   |                |                |                |
|---|----------------|----------------|----------------|
| Investments as above held at fair value                           | -              | -              | -              |
| Investments as above held at historical cost, less any write down | -              | -              | -              |
| <b>At 31 December 2015</b>  | <b>275,000</b> | <b>275,000</b> | <b>572,004</b> |

**23 Stocks**

**Stock in shops**

**Damaged and obsolete stock written off included as an expense in these accounts**

|       |   |
|-------|---|
| 3,202 | - |
| -     | - |
| 3,202 | - |

**24 Debtors**

Trade debtors

Other debtors

Prepayments and accrued income

**At 31 December 2015**

|                                | Group            |                  | Charity          |                  |
|--------------------------------|------------------|------------------|------------------|------------------|
|                                | 2015             | 2014             | 2015             | 2014             |
|                                | £                | £                | £                | £                |
| Trade debtors                  | -                | -                | -                | -                |
| Other debtors                  | 3,580,961        | 1,532,387        | 3,044,998        | 1,531,579        |
| Prepayments and accrued income | 44,958           | 6,570            | 43,498           | 6,570            |
| <b>At 31 December 2015</b>     | <b>3,625,919</b> | <b>1,538,957</b> | <b>3,088,496</b> | <b>1,538,149</b> |

Notes to the Accounts:  
Balance Sheet for the year ended 31st December 2015  
**Group and Charity**

|   | Group            |                  | Charity          |                  |
|---|------------------|------------------|------------------|------------------|
|   | 2015             | 2014             | 2015             | 2014             |
|   | £                | £                | £                | £                |
| <b>25 Creditors</b>                           |                  |                  |                  | As re-stated     |
| Trade Creditors                               | 1,782,563        | 2,874,601        | 1,742,656        | 2,867,066        |
| Short-term compensated absences (holiday pay) | 17,843           | 12,043           | 17,843           | 12,043           |
| Other Creditors and accruals                  | 739,262          | 374,738          | 689,957          | 464,015          |
| Deferred Income                               | -                | 28,734           | -                | 7,203            |
| Taxation and social security                  | -                | -                | -                | -                |
| <b>At 31 December 2015</b>                    | <b>2,539,668</b> | <b>3,290,116</b> | <b>2,450,456</b> | <b>3,350,327</b> |

**26 Related Party Transactions**

There were no transactions with related parties in the year, except with regard to trustees expenses which are fully disclosed in note 17.

**27 Cash flow from operating activities**

|   | Group 2015         | Group 2014       |
|---|--------------------|------------------|
|   | £                  | £                |
| Net movement in funds                         | 2,707,851          | 3,839,265        |
| Investment income                             | (13,692)           | (13,647)         |
| Add back depreciation on fixed assets         | 56,066             | 30,761           |
| (Profit)/loss on disposal of fixed assets     | 5,249              | -                |
| (Profit)/loss on Investment revaluation       | 297,004            | -                |
| Assets donated on incorporation               | -                  | (3,494,347)      |
| Decrease/(increase) in stock                  | (3,202)            | -                |
| Decrease/(increase) in debtors                | (2,086,962)        | (576,877)        |
| Increase/(decrease) in creditors              | (750,448)          | 2,778,296        |
| <b>Net cash used in operating activities</b>  | <b>211,866</b>     | <b>2,563,451</b> |
| <b>Cash flow from investment activities</b>   |                    |                  |
| Interest income                               | 4,692              | 4,647            |
| Investment property income                    | 9,000              | 9,000            |
| Purchase of tangible fixed assets             | (1,395,459)        | (118,629)        |
| Proceeds of sale of tangible fixed assets     | 7,350              | -                |
| <b>Net cash used in investment activities</b> | <b>(1,374,417)</b> | <b>(104,982)</b> |

Notes to the Accounts:  
Balance Sheet for the year ended 31st December 2015  
**Group and Charity**

|   | 2015           | 2014           |
|---|----------------|----------------|
|   | £              | £              |
| <b>28 Reconciliation of subsidiary income and expenditure</b> |                |                |
| Income  | 1,481,093      | 239,619        |
| Expenditure   | (589,187)      | (79,260)       |
| Retained in subsidiary  | <b>891,906</b> | <b>160,359</b> |

**The assets and liabilities are represented by:**

|                     |                |                |
|---------------------|----------------|----------------|
| Fixed Assets        | 1,925          | 2,144          |
| Current assets      | 975,666        | 353,666        |
| Current liabilities | (85,685)       | (195,451)      |
| <b>Reserves</b>     | <b>891,906</b> | <b>160,359</b> |

|                                | Balance as at<br>01-Jan-15 | Total incoming<br>resources | Total resources<br>expended | Transfers          | Balance as at<br>01-Dec-15 |
|--------------------------------|----------------------------|-----------------------------|-----------------------------|--------------------|----------------------------|
|                                | £                          | £                           | £                           | £                  | £                          |
| <b>29 Analysis of Funds</b>    |                            |                             |                             |                    | As re-stated               |
| <b>General funds</b>           |                            |                             |                             |                    |                            |
| Unrestricted income fund total | 1,739,518                  | 6,473,702                   | (1,992,163)                 | <b>(2,020,083)</b> | 4,200,974                  |
| <b>Restricted funds</b>        |                            |                             |                             |                    |                            |
| Education                      | 50,124                     | 582,786                     | (1,417,188)                 | <b>784,278</b>     | -                          |
| Humanitarian/Saving Lives      | 11,918                     | 8,898,524                   | (4,279,127)                 | <b>(4,631,315)</b> | -                          |
| Food                           | 738,403                    | 8,168,911                   | (14,477,189)                | <b>5,569,875</b>   | -                          |
| General                        | -                          | -                           |                             |                    | -                          |
| Gifts                          | -                          | 43,094                      | (11,398)                    | -                  | 31,696                     |
| Livelihood                     | 787                        | 350,458                     | (346,757)                   | <b>11,256</b>      | 15,744                     |
| Medical                        | 478,861                    | 425,644                     | (1,190,494)                 | <b>285,989</b>     | -                          |
| Orphans                        | 164,945                    | 3,199,238                   | (2,925,324)                 | -                  | 438,859                    |
| Safer Water                    | 222,249                    | 1,106,545                   | (954,871)                   | -                  | 373,923                    |
| Shelter                        | 432,460                    | 1,302,831                   | (249,371)                   | -                  | 1,485,920                  |
| <b>Total Restricted funds</b>  | <b>2,099,747</b>           | <b>24,078,031</b>           | <b>(25,851,719)</b>         | <b>2,020,083</b>   | <b>2,346,142</b>           |
| <b>Total</b>                   | <b>3,839,265</b>           | <b>30,551,733</b>           | <b>(27,843,882)</b>         | <b>-</b>           | <b>6,547,116</b>           |

Unrestricted funds of £2,020,083 have been utilised to further the expenditure on charitable activities.

**30 First time adoption of FRS 102**

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on the Statement of Financial Activities or Balance Sheet.





human appeal

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Charity No. 1154288 | Company Reg No.8553893 | Scottish Reg No. SC046481

