

ANNUAL REPORT & FINANCIAL STATEMENTS 2023



**HERE FOR
EVERY HUMAN.
AND HERE
FOR AS LONG
AS IT TAKES.**



IN MEMORY OF

We dedicate this report to the Human Appeal staff and volunteers who lost their lives over the past year. As their colleagues, we will remember them, and the impact they made on the lives of the most vulnerable will continue to live on. Our deepest condolences go to their families, friends, and colleagues.

CONTENTS

| | |
|--|---|
| 04 Our Year in Numbers | 62 Volunteering Programme |
| 06 Corporate directory | 64 People and Culture |
| 08 Welcome from the Chair | 66 Carbon and Energy Reporting |
| 10 A message from our CEO | 68 Principal Risks and Uncertainties |
| 14 Global Programmes Strategy 2023 | 70 Major Risks |
| 15 Our Priority Sectors | 76 Structure, Governance, and Management |
| 16 Our Reach | 80 Financial Review |
| 18 Our Impact Around the World | 81 Trustees' Assessment of Going Concern |
| 24 Our Flagship Projects | 82 Statement of Reserves |
| 30 Orphan Sponsorship | 84 Independent Auditor's Report to the Members of Human Appeal |
| 34 Sustainable Development through Special Requests | 88 Statement of Financial Activities for the Year Ended 31 December 2023 |
| 38 Seasonal Campaigns | 89 Balance Sheet as at 31 December 2023 |
| 42 Institutional Funding and Partnership | 90 Statement of Cash Flows as at 31 December 2023 |
| 48 Middle East Department | 91 Notes to the Financial Statements for the Year Ended 31 December 2023 |
| 50 Global Corporate Relations | |
| 52 Community Fundraising | |
| 56 Communications | |
| 60 Public Relations, Research & Advocacy | |



OUR YEAR IN NUMBERS

2023 was marred by floods, earthquakes and deepening and new conflicts. Our supporters allowed us to sustain and support 4,366,480 of the world's most at-risk and vulnerable people through emergency, development, and seasonal projects, including:



28

COUNTRIES
WORKED IN
WORLDWIDE



7

HUMANITARIAN
EMERGENCIES
RESPONDED TO



14

GLOBAL
INSTITUTIONAL
PARTNERSHIPS



21,592

ORPHANS
SPONSORED



862,695

PEOPLE SUPPORTED
DURING RAMADAN, EID
AL-ADHA AND WINTER

CORPORATE DIRECTORY

Company and Charity Legal Name:

Human Appeal

Charity Registration Number:

1154288 (England & Wales)
SC046481 (Scotland)

Company Registration Number:

08553893

Principal and Registered Office:

Pennine House, Carrs Road,
Cheadle, Cheshire, UK, SK8 2BL

Directors and trustees:

Dr. Kamil Omoteso (Chair of the Board)

Mr. Mohamad Yousef retired from the
Board of Trustees on 1st May 2024

Mr. Omar Mashjari

Dr. Kenneth Baldwin

Executive directors:

Chief Executive Officer:
Dr. Mohamed Ashmawey

Deputy CEO:
Owais Khan

Interim People and Culture Director:
Pulvisha Raja

Programmes Director:
Mehdi Benmrad

Fund Development Director:
Zaheer Khan

Emerging Markets Director:
Hameed Al-Asaly

Solicitor

Simons Muirhead Burton LLP,
87-91 Newman Street, London, W1T 3EY

Bankers

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

Auditors

Sayer Vincent LLP, 110 Golden Lane,
London, EC1Y 0TG





WELCOME FROM OUR CHAIR

Dr Kamil Zakariyya Omoteso

2023 was one of the most challenging years in Human Appeal's 32-year history. Thanks to the generosity of the public and our partnerships, we were at the forefront of emergency responses in seven countries. We responded to earthquakes in Türkiye, Syria, Afghanistan, and Morocco, and severe flooding in Libya, which brought immense suffering as people lost family members, friends, communities, and livelihoods. The unprecedented violence in Gaza and Sudan created catastrophic humanitarian emergencies, putting our courageous staff in danger. The hunger crisis in Africa continued, with millions at risk of starvation and disease across Kenya, Nigeria, Ethiopia, and Somalia. In the UK, extreme weather exacerbated by climate change has devastated homes and businesses. The rising cost of living in the UK has put acute strain on us all, but particularly the most vulnerable, and has placed additional strain on public services during the national recession.

The response of teams across Human Appeal has been extraordinary. Staff worked together to launch appeals within 24 hours of disasters, swiftly responding to back-to-back emergencies, raising funds, and tailoring support to each situation. Human Appeal's approach adapted from short-term to longer-term support, ensuring we remain by each community's side for as long as needed.

Amid numerous crises, which were compounded by climate change and rising costs, global progress towards the Sustainable Development Goals (SDGs) for 2030 has regrettably faltered. But as an organisation, Human Appeal is more committed than ever to making the world more equal, kind and just.

As part of our Road to 10 Million Beneficiaries by 2030, we have launched the development of a new Global Strategy. Our ambitious goal is to raise £200 million, enabling us to support 10 million people with emergency relief, poverty alleviation, and advocacy initiatives. This strategy not only addresses the immediate

needs and root causes of suffering but also strengthens our internal systems, culture, and values. Our dedicated staff, volunteers, donors, and partners are at the heart of driving these efforts.

In a challenging fundraising environment, our annual income rose to £56 million, allowing us to invest more than ever into essential programming. I am delighted to report that in 2023 we saved and transformed 4,366,480 lives.

We faced financial challenges this year, as rising costs affected our service delivery expenses. However, we worked hard to reduce costs and will continue to strive for efficiency to maximise our impact in all that we do.

As we look ahead to 2024, our mission remains clear: to deliver relief, empower communities to self-reliance, and to help as many as we can efficiently and effectively. With the support of our donors and the Human Appeal family, we are committed to building a future free from poverty and suffering. These achievements would not have been possible without the dedication of our team. I hope you will continue to support us as we work towards a safe and fair world for everyone, everywhere.

On behalf of the Board of Trustees, thank you for your kindness and humanity during these uniquely challenging times. The world needs us now more than ever. With your support, we will continue to offer hope to those in crisis. By the grace of Allah (God) Almighty, our work is helping save and transform millions of lives.

Dr Kamil Omoteso
Chair of the Board of Trustees





A MESSAGE FROM OUR CEO

Dr Mohamed Ashmawey

In 2023, we witnessed an increasingly unstable world, marked by conflicts in Gaza, Sudan, and Congo, which inflicted devastation on millions of people and livelihoods. The year was characterised by volatility, with multiple crises impacting communities globally. Children and families faced the shocks of devastating earthquakes in Türkiye, Syria, Morocco, and Afghanistan, and catastrophic floods in Libya. The number of refugees worldwide reached unprecedented levels, while climate change led to the worst drought in 40 years, leaving over 20 million people in East Africa facing severe hunger.

Since 1991, Human Appeal has been among the first to respond when disaster strikes, and our work in 2023 is a testament to this. Our supporters, staff, and volunteers demonstrated unwavering dedication, enabling us to reach more people in crisis across multiple crises.

In response to the devastating earthquakes in Türkiye and northwest Syria, which deeply moved me during my visit to Türkiye in December, Human Appeal acted swiftly to provide emergency kits, construct container homes equipped with all necessities for displaced families, and build **1,000** newly constructed brick homes. Within just over **100** hours of the initial tremors, these homes in Al Zohoor—our newly established town near Idlib, Syria—emerged as a ray of hope for those who had lost everything.

We took pride in being the first international humanitarian organisation to offer long-term housing to those affected by this disaster. These modern flats are connected to electricity and running water and underscore our commitment to alleviating suffering with sustainable solutions. Building on over a decade of dedication to the area, Al Zohoor follows the success of a similar housing project that supported **272** families, as well as our Al Imaan maternal hospital and mobile clinics. We're continuing this

success by establishing a health centre in Al Zohoor and a third village, Al Yasameen, to house **1,500** people.

In September 2023, I visited disaster-hit communities in Morocco following a devastating earthquake and witnessed the immense scale of the challenges first hand. The crisis continues to profoundly impact countless lives. Human Appeal was among the first organisations on the ground and remains actively involved in the recovery efforts. We have provided container homes equipped with essential amenities and delivered vital medical supplies, electricity, and support throughout Ramadan, winter, and the Qurbani season.

In response to Afghanistan's devastating earthquake in October 2023, we distributed winter kits, deployed mobile clinics to various villages, and provided food, hygiene kits, and shelter.

The latter part of the year was overshadowed by the conflict in Gaza and the West Bank. Despite incredible hardship and unbearable loss, Human Appeal's local team in Gaza has worked tirelessly since October 9, ensuring that aid reaches those in need. Our efforts have assisted over **2.3 million** people so far, including over **370,000** in 2023, providing nutritious food parcels, hygiene kits, clean water, fire-resistant and waterproof shelters, and medical supplies. Our desalination plant in Rafah provided a sustainable source of clean water, producing **52,000** litres per hour. Gaza remains an urgent humanitarian focus for us in 2024.

This year marked a significant milestone for Human Appeal as we celebrated 16 years of transformative work in Pakistan and embarked on a new partnership with UNICEF to tackle malnutrition. Our commitment to Pakistan has grown immensely, particularly in response to the catastrophic floods of 2022.

In July, a delegation from Human Appeal had the privilege of visiting the headquarters of the Islamic Development Bank (IsDB) in Jeddah, Saudi Arabia, where we forged a partnership to boost Somalia's eye health system capacity to fight avoidable blindness.

Towards the end of the year, we were honoured to welcome Senegalese football legend Papiss Cissé to our Manchester headquarters, in partnership with our new Senegal office. He shared his deep passion for Senegal and the inspiring role that charity work plays in his life, pledging to support new sustainable development projects in his home community alongside Human Appeal.

Amidst the cost of living crisis, the UK witnessed a troubling rise in homelessness in 2023, prompting the return of our 8th annual award-winning winter coat donation drive. Our Wrap Up campaign was our largest ever, collecting **20,908** coats across **7** cities for homeless people.

This year, our supporters have enhanced the lives of over **4 million** people by providing access to life-changing support such as food, healthcare, quality education, safe water, sanitation, and opportunities for livelihood and skills development. This includes **2.3 million** people we've helped through urgent emergency relief.

In all my years serving as a brother to the ummah and striving to be a true humanitarian, I have never encountered a more tumultuous time. Yet, I have never felt more proud to be part of the Human Appeal family, where every member has stepped forward to contribute their part in this critical effort.

We acknowledge with deep gratitude the risks our colleagues face in some of the world's most perilous regions. Our hearts are heavy as we remember those who have courageously dedicated themselves to defending the rights of the vulnerable, often at great personal sacrifice.

Looking ahead, we recognise that we live in a world where multiple crises demand our immediate attention. We must remain agile, constantly reprioritising our efforts to ensure our resources are effectively deployed where they are most needed.

The pressures have never been greater, but so too is our determination to evolve as an organisation, ensuring our people thrive despite adversity.

Thanks to our generous supporters, we were able to be there for every person in need. We are pleased to share the 2023 Annual Report and offer a heartfelt thank you to all who have made these incredible achievements possible. With your continued support, we aim to further increase our impact in the year ahead, reaching every human in need. Jazakallah khair.

Dr Mohamed Ashmawey
Chief Executive, Human Appeal

WHO WE ARE

Human Appeal is a non-profit organisation working across the globe to strengthen humanity's fight against poverty, social injustice and natural disasters for over 30 years. Our vision is to become the global agent of change for a just, caring, and sustainable world.

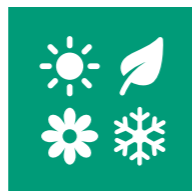
WHAT WE DO

Through the provision of immediate relief and the establishment of self-sustaining development programmes, we aim to invest in real, effective solutions. We work year-round to establish healthcare, education, and livelihood programmes that pave the way for empowered, self-serving communities. We also provide food, medical aid, and disaster relief during emergencies - critical interventions that save lives. Our skilled local teams are able to access some of the most hard-to-reach places in the world at their most vulnerable times.

In 2023, we continued to deliver projects under four broad thematic areas:



Humanitarian relief



Seasonal programmes



Sustainable development



Child welfare



GLOBAL PROGRAMMES STRATEGY 2023



Throughout 2023, we prioritised the following six objectives:

1. Maximising impact for sustainable development
2. Ensuring programme quality
3. Strengthening and enhancing child welfare programmes
4. Strengthening UK domestic projects, delivery and impact
5. Securing sustainable income to support our work
6. Strengthening principles of humanitarian action

OUR PRIORITY SECTORS



FOOD SECURITY

We enhance food security through sustainable agriculture, strengthening supply-chain resilience, and improving nutrition amongst communities affected by disaster, climate change, conflict, and poverty.

CHILD WELFARE

We provide one-to-one sponsorship to improve child welfare, keeping child safeguarding central to our approach and practices.

WASH (WATER SANITATION & HYGIENE)

We provide access to clean water and sanitation and improve hygiene practices and awareness among vulnerable and displaced communities.

LIVELIHOODS

We assist with livelihood development for vulnerable communities by helping to create sustainable income generation opportunities.



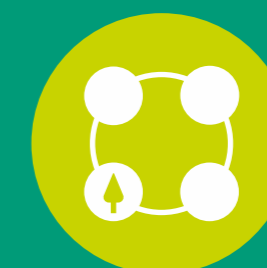
EDUCATION

We improve access to inclusive and quality education for children of school age in marginalised and displaced communities. We equip children and young adults with skills and knowledge through education and lifelong learning opportunities, as well as technical vocational courses.



EMERGENCY RELIEF

We provide humanitarian assistance in the context of disasters, conflicts and emergencies in the form of food, non-food items (NFIs), shelter and medical aid, as well as through camp management, protection, WASH, education and the support of local health facilities.



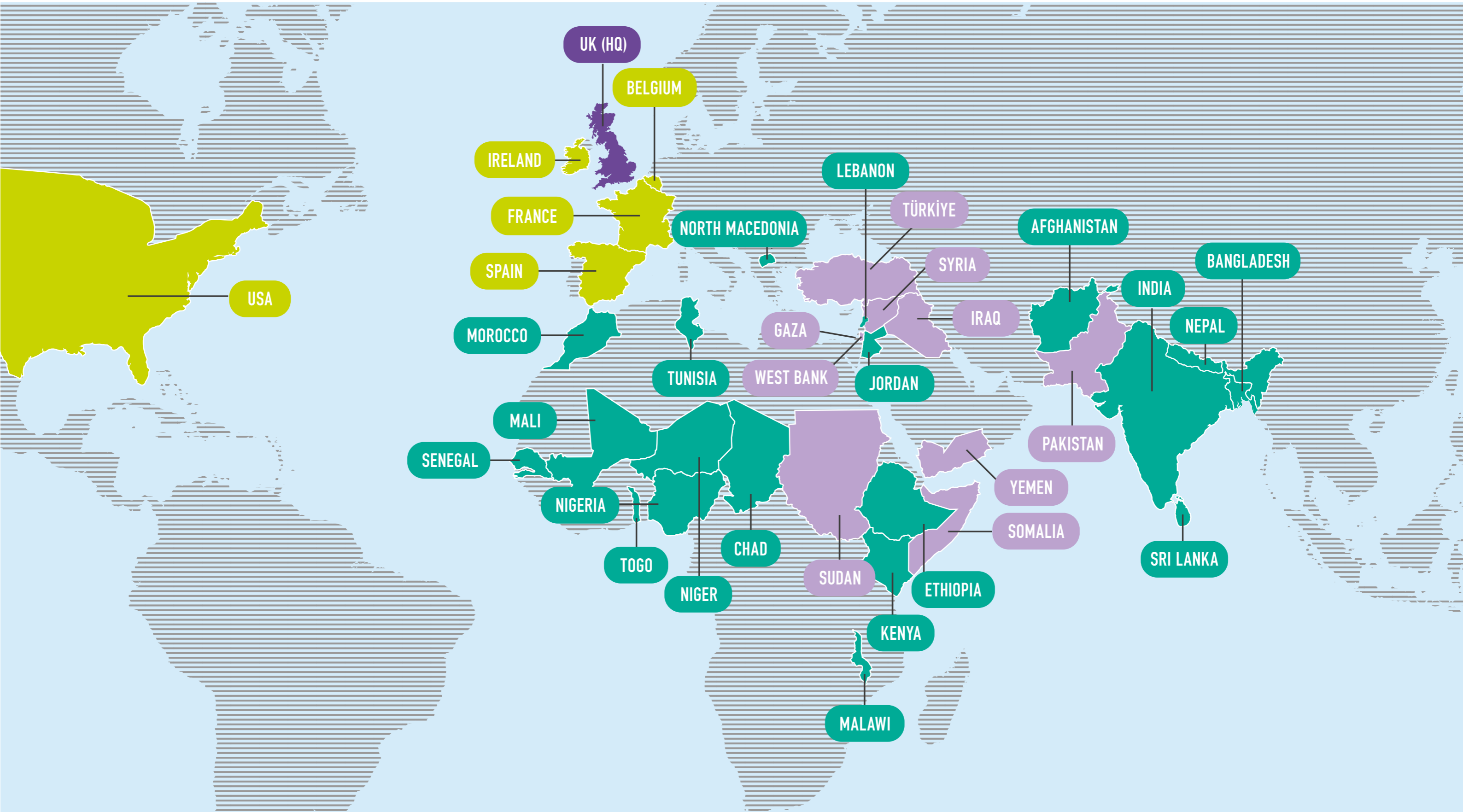
CROSS-CUTTING THEMES

Human Appeal operates in complex and often violent environments. In pursuit of continuous improvement of programme quality and efficiency, Human Appeal prioritises a number of crosscutting elements integrated throughout our programming:

- Gender equality
- Environment and climate change
- Inclusion
- Protection
- Value for money

OUR REACH

■ HEADQUARTERS ■ PARTNER OFFICES ■ COUNTRY OFFICES ■ LOCAL PARTNERS



OUR IMPACT AROUND THE WORLD

AFGHANISTAN

28,902 people helped

Including over 19,000 people helped after the devastating earthquake.

BANGLADESH

70,393 people helped

Including 55,321 people supported through special requests, such as wells and livelihood training.

CHAD

1,890 people helped

Our work focused on Ramadan projects.

ETHIOPIA

554 people helped

Our work focused on Qurbani projects.

INDIA

377,190 people helped

We focused on providing Qurbani meat to vulnerable families.

JORDAN

12 people helped

We started working here this year, expanding our honeybee project to support farmers in Jordan.

MOROCCO

28,024 people helped

In Morocco, we supported people affected by the earthquake and we provided food parcels during Ramadan to vulnerable families.



MALI

1,890 people helped

Our work focused on Ramadan projects.



MALAWI

50,281 people helped

Our work in Malawi focused on Qurbani and Feed the Fasting projects.

LEBANON

92,289 people helped

Our work in Lebanon included Qurbani and Ramadan projects, as well as food security, emergency support, winter supplies and hygiene items.

KENYA

4,050 people helped

Our work was split between Qurbani and development projects to make communities resilient to drought.

NEPAL

40,202 people helped

In Nepal, we focused on Ramadan and Qurbani projects as well as a water well project.

NIGER

2,058 people helped

In Niger, our work was focused on providing nutritious iftars during Ramadan.

PALESTINE

772,215 people helped

Palestine was a major focus in 2023; we provided emergency aid in Gaza as well as iftars, Qurbani meat, orphan sponsorship, and development projects such as planting olive trees and our desalination plant in Gaza, which has continued to provide water during the ongoing attacks. We also provided sanitation facilities at schools, psychosocial support for children, and ambulance support in Jerusalem.

SOMALIA

30,687 people helped

In Somalia, we supported orphans, provided Qurbani and Ramadan iftars, supported families displaced by conflict and drought, maternal health, eyecare and cataract surgery, and clean water trucking.

NIGERIA

18,849 people helped

In Nigeria, we focused on Ramadan and Qurbani projects as well as a sustainable clean water project.

NORTH MACEDONIA

22 people helped

We recently began working in North Macedonia, expanding our orphan sponsorship programme here.

PAKISTAN

1,535,095 people helped

Pakistan is one of our key regional hubs, where we have a regional office and 5 local field offices. In 2023, we ran Qurbani, winter, and Ramadan projects as well as emergency support for flood victims, orphan sponsorship, livelihood support, wells, and long-term development projects such as flood-resistant homes.

TOGO

4,500 people helped

In Togo, we focused on building 9 wells to provide clean water to thousands of people.

SRI LANKA

812 people helped

Our work in Sri Lanka focused on supporting orphans.

YEMEN

206,549 people helped

In Yemen, in addition to orphan sponsorship, Ramadan projects, and Qurbani, we also supported displaced families and we rehabilitated schools, provided medical equipment and medicine, combated cholera, and provided winter support.

TÜRKIYE

47,908 people helped

In Türkiye, we supported survivors of the earthquake, orphans, and provided sponsorship and support for refugees, including university students.

TUNISIA

1,621 people helped

In Tunisia, our work focused on providing Qurbani meat, Ramadan food parcels, and orphan sponsorship.

UNITED KINGDOM

43,280 people helped

Our work in the UK centred on our Wrap Up winter coat drive, community clean ups, supporting BAME men's mental health, as well as Qurbani and Ramadan projects.

SYRIA

1,039,115 people helped

One of our key operational countries, we supported people affected by the earthquake, as well as providing ongoing healthcare through Al Imaan Hospital, Qurbani, and Ramadan iftars.

SUDAN

21,331 people helped

Our work in Sudan centred on supporting people affected by the conflict and Ramadan iftars.

SENEGAL

30,080 people helped

In Senegal, we focused on Ramadan and Qurbani projects.



★
**OUR FLAGSHIP
PROJECTS**



SYRIA HOMES

Having already completed our first town housing displaced families in apartments, in 2023, we completed construction on a second town and began construction on a third, which collectively will help **12,500** people once complete. In 2023 we continued to support the residents of the completed towns by establishing drinking water networks and schools. Each brick and steel home features a modern design, built to maximise privacy and comfort for families with two bedrooms, a kitchen, a lavatory, and a foyer.



VILLAGE TRANSFORMATION IN PAKISTAN

Our village transformation project in Tharparkar supports communities hit by drought with a multi-pronged approach, meeting their needs across several sectors, empowering villages to be resilient to the effects of climate change. This project provided solar-powered street lights, toilets, pairs of goats for milk production and profit, livestock management, and kitchen gardening training and tools. Since inception in 2021, we've transformed **66** villages, including **9** villages in 2023, supporting **9,900** people.



THE WAR ON GAZA

Since October 9, our Palestine team has worked every single day to support people affected by the bombing, displacement, starvation, and dehydration in Gaza. Between October and December, we supported a total of **371,780** people through food parcels, hygiene kits, shelter, clean water, and medical supplies.



★
FLAGSHIP
PROJECT

AL IMAAN HOSPITAL IN SYRIA

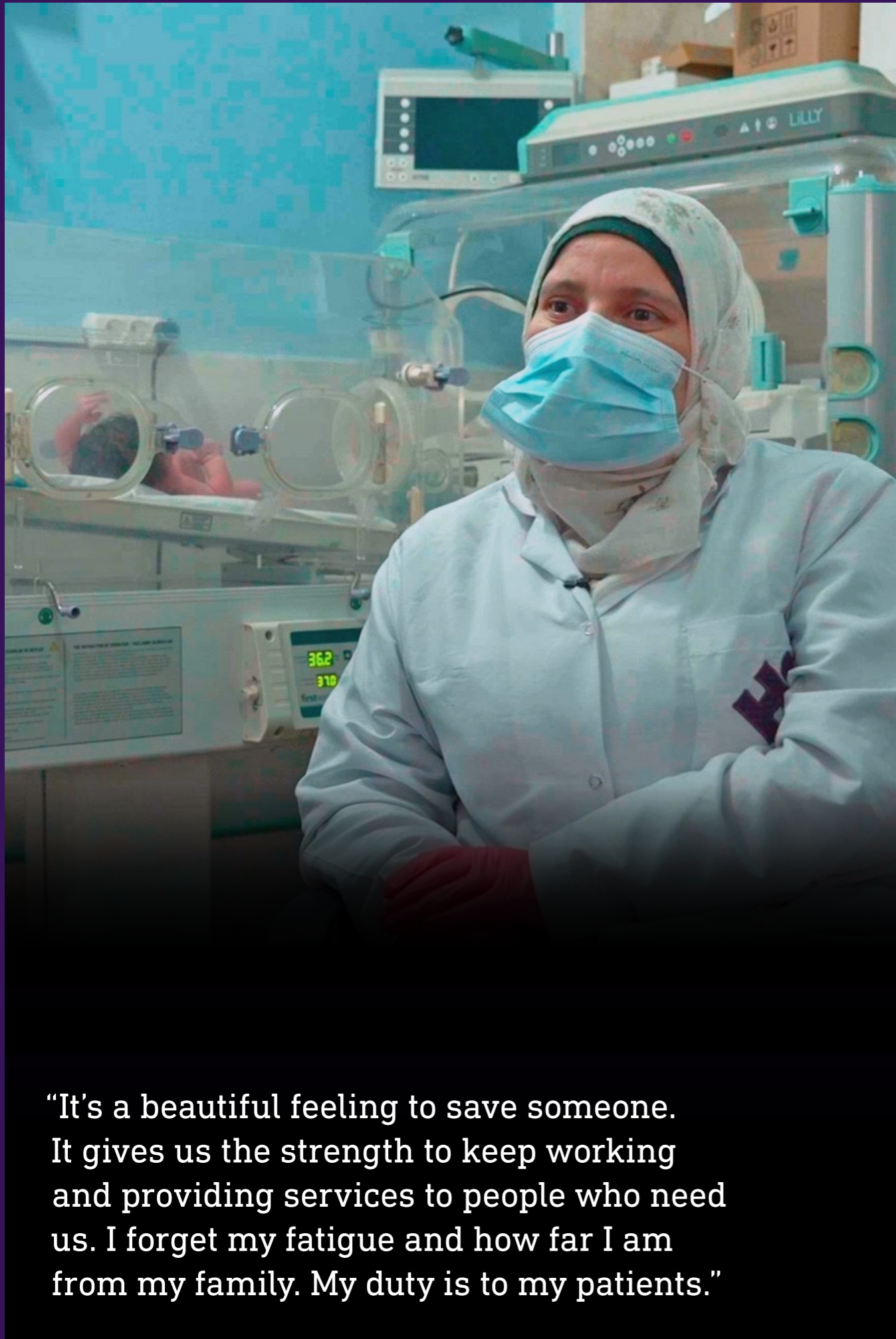
Supporting around **6,000** people per month, Al Imaan is the only hospital of its kind in the area, providing support to mothers, newborns, children and people with sickness or malnutrition. It also has ambulances and two mobile clinics that help to support the local residents within their own communities.



★
FLAGSHIP
PROJECT

MOBILE CLINIC AND CAPACITY BUILDING IN SOMALIA

For six months, we supported a mobile clinic in Bardere in the Gedo region of Somalia, helping people displaced by floods and at risk of flooding during El Niño. We supported a total of **22,000** people and not only provided medicines and treatment, but also boosted local capacity by training health workers at three health centres, provided health awareness and education to the local community and improved staff capacity to address mental health issues with a focus on conflict and displacement.



“It’s a beautiful feeling to save someone. It gives us the strength to keep working and providing services to people who need us. I forget my fatigue and how far I am from my family. My duty is to my patients.”

AL IMAAN – A LIFELINE FOR PREGNANT WOMEN

Asmaa is a nurse working in the maternal department of Al Imaan Hospital in northern Syria. Here she shares the importance of this lifeline to the community:

“I’ve been a nurse for 18 years and I’ve been at Al Imaan since it opened in 2016. We provide many services including assisting with labour, caesarean sections, hysterectomies and treatment for fibroids, as well as monitoring pregnancy and providing medication to pregnant women.

“When a pregnant woman comes in we perform all the necessary tests. We monitor her, help to raise awareness about vitamins, and tell her about the importance of following up each month. Most women we see live in extreme poverty so we provide vitamins. Anyone with a special case such as high blood pressure gets referred to a specialist doctor.

“There are a lot of women who talk to me about their problems. I let them cry and it helps to relieve their stress. The women we help aren’t able to go to private hospitals because they’re so expensive.

“One time a pregnant woman came to the hospital while in labour. As I was taking her information she fell to the ground and started shaking. She had high blood pressure so we accommodated and helped her and she was able to give birth naturally. Now she’s pregnant again and says she’d never deliver anywhere else because of how we saved her.

“It’s a beautiful feeling to save someone. It gives us the strength to keep working and providing services to people who need us. I forget my fatigue and how far I am from my family. My duty is to my patients.”

ORPHAN SPONSORSHIP

IN 2023, HUMAN APPEAL SPONSORED 21,592 ORPHANS ACROSS 13 COUNTRIES

2023 saw the critical needs of orphans not only persisting but escalating in an increasingly challenging operational environment. Orphaned children are among the most vulnerable populations affected by crises such as conflict, climate disaster, and economic crisis. For children across the globe, 2023 was a year fraught with challenges and crises. Millions of orphans suffered the consequences of floods, storms, and droughts. They struggled to access essential services amidst violent conflicts, or continued to feel the social, emotional, and economic impact of being without a parent and breadwinner.

The ongoing wars in Ukraine, Syria, and Palestine; earthquakes in Türkiye, Morocco, and Afghanistan; and the flood in Libya have devastated unaccompanied minors. Each day more children are orphaned and at risk of death, abuse, harassment, and starvation, particularly in situations of instability and displacement. Furthermore, children's access to healthcare services, basic food and shelter needs are also restricted.

THE ORPHAN SPONSORSHIP PROGRAMME

In 2023, our supporters sponsored **21,592** orphans across **13** countries: Iraq, Lebanon, Morocco, Nigeria, North Macedonia, Pakistan, Palestine, Somalia, Sri Lanka, Syria, Türkiye, Tunisia, and Yemen.

With **73** safeguarding and child welfare officers across the globe, protection is at the forefront of our orphan programme. Additionally, our Global Safeguard Advisor, based in Pakistan, provides ongoing training to all International Field Officers to further protect children.

By donating annually or monthly, our supporters provide orphaned children with their essential needs, such as rent, food, clothes, healthcare, and school supplies. We firmly believe that education is not only a right but also key to ensuring a better future, which is why we also stipulate that all sponsored children must be enrolled in school, unless they have a disability that makes it too difficult to attend. Overall, sponsorship money plays a crucial role in providing orphaned children with the resources and support they need to grow up in a healthy way, better protected, educated, and empowered to break the cycle of poverty.



DEVELOPMENTS IN 2023

We expanded our programme to support orphans in Morocco and we committed to providing two reports to sponsors annually, which involves two field visits for each orphan every year – we're the only charity of our kind to do this. This has enabled us to improve feedback to our donors, while also improving the quality of the reports too.

We hired more orphan welfare staff to ensure that each staff member has pre-established orphans under their purview, with 360 orphans per staff member.

We increased the number of child welfare officers by around 16% - from **63** in 2022 to **73** in 2023.

LOOKING TOWARD THE FUTURE

As we move into 2024 and beyond, our goal is to further expand the Orphan Sponsorship Programme. We'll be expanding into new countries – and we have already begun to put into action our programme in Senegal. This expansion will allow us to help even more children in upcoming years.

HOW ORPHAN SPONSORSHIP IS MAKING SANA'S DREAMS COME TRUE

Even as a child, Sana dreamed of becoming a doctor. "[My father] used to say he would help me to become a doctor and that I would go to medical school... My father had the same wish for me.

"I was seven years old when my father passed away. He used to work in an airport and he died from a heart attack. No one supported us, I couldn't afford the school fees.

"Life is busy here, we have classes all day long. From eight in the morning to five or six in the evening, sometimes even until 9 p.m. but it is going well and I'm enjoying it. I like to study. After my residency placement, I want to return home. Inshallah, I will open a hospital there. I wasn't to help the poor who can't afford to get healthcare. I'll treat them for free.

"I could not believe it when the university accepted me. I had a dream of becoming a doctor, and my dream is coming true."

Our sponsorship programme gives orphans the opportunities that all children deserve, the security and safety to build brighter futures. Our sponsors generously give each month to help children who have lost their father or both parents to grow into thriving, passionate young adults like Sana.

"I could not believe it when the university accepted me. I had a dream of becoming a doctor, and my dream is coming true."

"When I came back to my hometown, someone told us about Human Appeal and their orphan support. This charity supported us a lot, ever since I was eight. Our classmates never knew we were orphans. We had everything we needed, including stationery and uniforms. Our school fees were always paid on time."

A generous sponsor supported Sana throughout her childhood, and continues to provide her sponsorship today.

"Today, I'm a third year medical student at a university in China. I'm so far away from my family, but I'm working hard and studying so that I can return home successful."



SUSTAINABLE DEVELOPMENT THROUGH SPECIAL REQUESTS

Human Appeal's Special Requests programs empower compassionate donors to extend a lifeline to vulnerable individuals, families, or communities by making one-time charitable donations.

These initiatives represent a beautiful expression of ongoing Islamic charity, known as Sadaqah Jariyah, which continues to yield benefits for those in need and offers donors an enduring source of reward.

These thoughtful contributions provide long-term assistance, such as olive trees, vital farming supplies, or much-needed deep water wells. Regardless of the project type, they share the essential qualities of practicality, sustainability, and the potential to create lasting positive change. Moreover, by actively contributing to the UN's Sustainable Development Goals, these programs play a crucial role in fostering progress and enhancing the quality of life for communities worldwide.

In 2023, we were able to support **1,276,803** people across six countries. These are a few of the projects we're most proud of:

In 2022, WE
SUPPORTED
1,276,803
PEOPLE
THROUGH
SPECIAL
REQUESTS.

DEEP WATER WELLS AND SOLAR-POWERED UNITS

Beyond the immediate absence of clean drinking water, the struggle to access clean water takes a heavy toll on communities. It disrupts the very foundation of their livelihoods, making it difficult to grow crops, nourish livestock, maintain sanitation, stay hydrated, and wash food for cooking. In the poorest regions of Pakistan, Nepal, and Bangladesh, getting access to uncontaminated water is a daily challenge.

In 2023, we installed **459** deep water wells in Bangladesh, **260** in Nepal and **308** in Pakistan, which in total benefitted over **260,247** people. We ensure all wells are structurally sound, and our engineers thoroughly test the water for safety and quality. These wells not only provide life-sustaining water but lead to healthier communities and increased economic stability.

We also installed **10** solar-powered reverse osmosis units in Pakistan to support **6,019** people.

WHEELCHAIRS

For people with disabilities in low-income communities, a lack of mobility options directly impacts their independence and ability to contribute to society. In 2023 we provided wheelchairs to **18** people in Pakistan. This small gift has a lasting impact on the dignity and self-reliance of those living with disabilities.

PAIR OF MILKING GOATS

In 2023, Human Appeal donors helped us provide **8** pairs of milking goats to low-income families across **2** villages in Pakistan. These goats help to provide protein-rich milk to families that may be struggling from food scarcity, with extra milk being sold for additional income.

KITCHEN GARDENING

To help improve food security in Tharparkar, Pakistan, we provided **165** rural families in Pakistan with climate-smart agriculture support (seeds, tools, and on-farm training). These would be used to grow produce on underutilised land near their homes for personal consumption and to sell locally – providing an additional source of income.

SEWING MACHINES

A simple gift of a sewing machine can make a big difference in the lives of girls and women in impoverished communities. The distribution of sewing machines empowers women or older children to learn sewing skills and establish small-scale sewing businesses. We distributed **143** sewing machines across Pakistan, enabling families to learn new skills, create income opportunities, and break the cycle of poverty.

HONEYBEE FARMING

Honey bee farming provides men and teenage boys within orphan-sponsored families with the opportunity to manage their own beehives and produce honey and items from byproducts such as wax to sell locally. In 2023, Human Appeal provided **12** farmers in Jordan and **17** in Pakistan with support and resources to begin honey bee farming and secure their economic livelihood in an environmentally sustainable way.

WASHROOMS FOR GIRLS

Government schools in Pakistan do not have separate toilet facilities for male and female students. This can lead to girls being hesitant to attend school, particularly post-puberty. With the help of generous donors, Human Appeal helped to build five girls' washroom facilities, impacting **1,500** girls, helping to improve girls' attendance.



SEASONAL CAMPAIGNS



Every year, Human Appeal hosts seasonal campaigns inspired by the principles of Islam. These campaigns are designed to feed, clothe, and support vulnerable communities around the world, no matter their beliefs.

Our winterisation campaign supplies essential warm-weather gear and shelter to individuals and families to help them endure brutal cold throughout the winter. For Eid al-Adha, our Qurbani initiative provides fresh meat to underprivileged families. And during Ramadan, our annual Feed the Fasting gifts iftar to those in need. Our commitment to fostering a caring world reflects the timeless values of Islam, inspiring empathy and social responsibility.



FEED THE FASTING

220,016 people supported

Throughout the month of Ramadan, Muslims with surplus food and wealth are encouraged to share their wealth with people in hardship around the world. These generous contributions play a crucial role in enabling us to provide food support to those most in need, primarily focused on providing iftar and distributing food parcels.

These food parcels consist of essential items such as flour, sugar, rice, and lentils, along with dates, tea, and juices. With these provisions, families can prepare iftar meals throughout the holy month of Ramadan.

When Ramadan concludes, we extend our support by providing the obligatory Zakat al-Fitr donation in the form of food staples to many of these families. Additionally, children are gifted with Eid presents so they, too, can embrace the holy month in celebration.

QURBANI

593,854 people helped

Eid al-Adha symbolises the completion of the sacred Hajj pilgrimage. During this joyous occasion, Muslims globally participate in the Qurbani, an act of animal sacrifice, celebrating the unwavering devotion of the prophet Ibrahim. The meat obtained from the sacrifice is subsequently distributed among the most vulnerable members of the community, spreading the spirit of sharing and compassion.

At Human Appeal, we are committed to supporting those in need, enabling them to fulfil this noble duty. By assisting Muslims who are less fortunate, we ensure that they can perform the Qurbani in their names, bringing joy and sustenance to their lives and fostering a sense of unity and caring within the community.

WINTER

47,100 people helped

Across the countries we operate in, families that are struggling with housing insecurity or living in conflict zones often face extra challenges during winter. This includes the spreading of disease, poor performance in school due to illness and inadequate clothing, and added stressors at home.

By providing warm-weather clothing, heating sources, shelter improvements, and other essential supplies, Human Appeal helps to mitigate some of the effects that harsh winter conditions can have on families.

With help from our partners and on-the-ground support, we provided winterisation help in eight countries: Bangladesh, Lebanon, Pakistan, Palestine, Senegal, Syria, Yemen and the UK.

IN 2023, WE SUPPORTED 862,695 PEOPLE THROUGH OUR RAMADAN, QURBANI AND WINTERISATION CAMPAIGNS – 172,237 MORE PEOPLE THAN LAST YEAR.

INSTITUTIONAL FUNDING AND PARTNERSHIPS

STRATEGIC GOALS

In 2023, we aimed to support people affected by conflict, instability, shocks, and economic and climate crises in Yemen, Iraq, Syria, Türkiye, Palestine, Pakistan, Somalia, and Sudan. Through a multi-disciplinary approach, we supported immediate needs during emergencies and built long-term resilience through rehabilitation and rebuilding.

In 2023, we supported **1.12 million** people through our institutional partnerships in **33** projects across **9** countries. Notably, our projects supported survivors of Pakistan's floods, the earthquakes in Afghanistan and Türkiye/Syria, and families in crisis in Palestine.

Our rehabilitation projects supported physical and psychosocial health and gender equality in Somalia and Sudan, as well as vocational support and gender equality in Iraq.

In Pakistan, we continued efforts towards diversifying our funding in order to increase the areas we work in and the number of people we help. Our staff did this by communicating closely with donors, submitting proposals to institutional donors, and increasing organisational reputation and accessibility at industry forums.

In 2023, we became members of the Core Humanitarian Standard and we are continuing signatories of the International Federation of Red Cross and Red Crescent Societies' (IFRC) code of conduct.

GLOBAL FUNDING PARTNERS

- Americares
- UNICEF
- UNHCR
- UNOCHA
- UNDP
- UN World Food Programme
- Americares
- Islamic Development Bank
- IOM
- Nutriset
- Qatar Charity
- Relief International
- Somalia Humanitarian Fund
- Vitamin Angels

KEY HIGHLIGHTS IN 2023

- We supported hundreds of children affected by the earthquake in Türkiye with psychosocial support and safe spaces to play, in partnership with Americares.
- In partnership with the WHO and Americares, we helped to reduce the spread of cholera in Yemen by providing rehydration salts and IV solutions.
- Our impactful response to the 2022 floods in Pakistan led to institutional partnerships with the WFP in 2023, through which we supported over **200,000** people with recovery and rehabilitation projects.
- Our work in Pakistan broadened to new areas in partnership with UNICEF.
- We responded to the earthquake in Afghanistan with the support of Americares, supporting over **24,000** people directly and indirectly.
- In Palestine, we supported **40,000** people with food, water, hygiene kits, and medical disposables.
- On the Syria- Türkiye border, we provided healthcare, winter items, and psychosocial support to almost **65,000** people affected by the earthquake.



1. PROTECTION IN AL-JAZEERA, SUDAN

With funding from the IOM, we supported **13,000** people through a multi-sectoral response. In addition to **2,200** families who received shelter items, we helped to reunite **52** people with family members by building local capacity, and we equipped **11** child-friendly spaces with furniture, books, and crafts to help children to play in a nurturing environment. **10** women and girls' community groups were trained in GBV monitoring and reporting mechanisms, and **91** girls were referred to case management services providing them with legal, medical or psychosocial support.

2. LIVELIHOOD RESILIENCE, PAKISTAN

With the support of the WFP, we provided cash assistance and food to families affected by the 2022 floods. More than **69,000** people received food, and **19,800** received cash transfers in return for rehabilitating community infrastructure, such as wells and markets. We also provided vaccinations to over **1,000** livestock animals.

3. EYE HEALTH, SOMALIA

In collaboration with Somalia's Ministry of Health and the Alliance to Fight Avoidable Blindness, and with funding from the Islamic Development Bank, we screened **6,224** people for cataracts and glaucoma and provided them with eye care consultations. After screening, we provided **1,011** people with cataract surgery and **790** with glaucoma treatment and medication. This project helped to restore vision, independence, and quality-of-life to vulnerable Somalis.

A LOOK AHEAD

Our focus for the upcoming year will shift to sustainable interventions across the range of our sectors, including WASH, protection, food security, livelihoods, health and nutrition. We will continue to centre communities affected by conflict, displacement, and economic and climate crises, with a focus on the most vulnerable groups in affected populations. Our interventions will aim to be multi-sectoral in order to support resilience and recovery.



MIDDLE EAST DEPARTMENT

2023 was the third year of operation for our Middle East Department. Despite its youth, this department achieved great strides this year. The team submitted documents for registration with Qatar Charity, and completed registration in Kuwait. The Jordan Hashemite Charitable Organization (JHCO) provided in-kind donations to our relief efforts in Gaza, as well as providing food parcels for distribution in Türkiye and Syria.

In early 2023, we chlorinated the entire water supply of the Gaza Strip, and, later in the year, we facilitated the entry of humanitarian aid into Gaza via Egypt.

In all, we raised £231,000 through our Middle East Department through funding and in-kind donations.

WAQF

This year, we also made great strides in establishing a new organisation specialising in Waqf – or Islamic endowments. We recruited trustees, registered with Companies House, began registration with the Charity Commission and started the process of opening a bank account. We launched English and Arabic websites and developed a business model and business plan.

STRATEGIC GOALS

This year, Human Appeal set out to register in Saudi Arabia, Kuwait, and with Qatar Charity in order to carry out fundraising activities with other humanitarian organisations in these countries. We also began raising awareness about our work in the Gulf region, visiting humanitarian organisations and hosting officials to our headquarters in Manchester, including directors of the Islamic Development Bank and the General Director of JHCO. Additionally, we engaged with regional institutions with humanitarian branches and funding in the Gulf, including the Arab Fund for Development.



GLOBAL CORPORATE RELATIONS

Human Appeal deeply values our corporate supporters, who are a key cornerstone of our capacity to transform the lives of people across the world.

In 2023 we worked to strengthen our existing collaborations and to build new long-lasting partnerships. Our corporate partners include the private sector as well as trusts, foundations, and corporate networks. Their support has allowed us to continue to build innovative solutions to provide long-term access to water, livelihoods, sanitation, and education in vulnerable communities. It also helped us to respond to emergencies including the earthquakes in Syria and Türkiye and Morocco, and the war in Gaza.

A key focus for our corporate supporters this year was our Wrap Up campaign, with businesses, corporate networks and resource groups collecting donations of winter coats across their premises. We also raised over £120,000 through employee giving, match funding and our corporate social responsibility platforms.

Looking ahead, we're continuing efforts to promote extensive networking with corporations throughout the UK as well as in key states in the USA. As we move forward, we're working to secure immediate investments and long-term partnerships. We remain dynamic, continually adjusting our approach while building corporate collaborations in order to support humanitarian and development projects.

Left to right: Deputy CEO Human Appeal Owais Khan, Mayor of Greater Manchester Andy Burnham



COMMUNITY FUNDRAISING

After the success of last year, in 2023 Human Appeal sought to increase fundraising avenues in person and online. The money we raised this year came from a mix of online giving platforms, in-person events, challenges, partners, and generous donors, among others.

Our 2023 strategic goals focused on:

- Continuing engagement with online influencers and partners.
- Developing our professional reach through the Purple Network.
- Growing community outreach and awareness through mosques and community organisations.
- Expanding our challenges portfolio to include mountain climbs, bike rides and high-energy events.
- Creating a nationalised fundraising programme for volunteers.
- Continuing to strengthen Direct Debits.
- Strengthening the international deployments programme to deepen donor understanding of projects.

HIGHLIGHTED EVENTS

We hosted dozens of events throughout the year in order to expand our network and raise money for our global campaigns.

- **9** professional networking events which recruited **40** people to our deployment programme.
- Purple Network events fostered interest in philanthropy for entrepreneurs.
- Raised awareness at over **15** student societies.
- Our comedy tour (now in its 9th year) raised over £2M in donations.
- Over £120,000 raised through a book tour with a successful influencer.
- Raised over £110,000 for emergency projects through local community radio stations.
- Engaged with over **100** mosques nationally.
- Launched a three year partnership with the Papiss Demba Cisse Foundation to support projects in Senegal.
- All-women football tournament raised £16,000.
- Partnered with a restaurant chain for their annual Mela event, attended by **150,000** people.
- Continued to work with an ethnic TV station, with over **50,000** people attending their events in 2023.
- £1M raised during the Light Upon Light conference.
- Continued development of volunteer teams in Blackburn, Manchester, Bradford, Coventry, Bristol, Leeds, Glasgow, Oldham, Rochdale, Birmingham, Cardiff, Leicester, London, Luton and Slough.
- Charity sponsor of Gloucester Cricket Club, Asian Lifestyle Show, Halal Expo London.
- The Community Fundraising team worked closely with NatWest, who donated towards our Winter campaign.
- An eight time national boxing champion with seven international golds joined our sports ambassador team.
- A volunteer-led games night raised £42,000



CHALLENGES

Our national and international challenges are a great way for us to engage with the community and raise awareness in a fun and unique way. These challenges raise hundreds of thousands of pounds each year.

This year we:

- Launched a Morocco challenge of climbing Mount Toubkal, with 10 people raising over £30,000.
- Partnered with an education charity and NowkaBais during their annual boat races.
- Introduced new challenges including skydives, bungee jumps, marathons and international bike rides.
- Raised £16,000 for education, with 18 people cycling over 400km in Bangladesh.
- Sports ambassador and boxer raised over £53,000 with volunteers for our Feed the Fasting campaign.
- Our annual ladies-only Peak District walk raised over £15,000.
- Raised over £70,000 with the help of 12 eager climbers who summited Mount Kilimanjaro.

COMMUNITY SUPPORT EVENTS

Our UK projects in 2023 included **820** food parcels, Qurbani meat provided to **900** people, **320** hot meals, mental health counselling for **1,332** men from ethnic minorities, **7** community clean ups and collecting **12,251** coats for our annual Wrap Up winter campaign.

COMMITMENT TO TRANSPARENCY & FEEDBACK

At Human Appeal, we maintain an open-door policy to ensure transparency and offer stakeholders a platform to provide feedback on their experiences with us. Despite our best efforts, there may be occasions when we fall short of our own high standards. For such cases, we have a complaints policy approved by the Fundraising Regulator. This policy is designed to facilitate the easy submission of concerns and complaints and can be found on our website. All complaints are centrally recorded, addressed according to our policy, and reported to the Fundraising Regulator as part of our annual return. In 2023, we received and resolved five complaints in line with this policy. Our Customer Care team oversees this process and ensures compliance with our Complaints Policy.

FUNDRAISING STRUCTURE

Human Appeal generates funds through various channels, including online platforms and our income generation departments such as Donor Care, Fundraising, and Communications. The Board sets performance indicators for these teams and ensures alignment with the Fundraising Regulator's Code of Fundraising Practice. Our management team monitors fundraising performance closely, providing weekly reports to the Board.

FUNDRAISING APPROACHES

We adhere to all relevant statutory regulations, including the Data Protection Act 2018 and the Charities Act 2011. As a registered charity with the Fundraising Regulator, we are committed to following the Code of Fundraising Practice and upholding its Fundraising Promise. Our fundraising strategies encompass various methods, including:

- Major donor contributions
- Corporate partnerships
- Community fundraising
- Digital peer-to-peer campaigns
- Charity shops
- Sponsored events
- Live TV and radio appeals
- Volunteer-driven initiatives
- Direct mail
- Social media and influencer campaigns
- Digital fundraising

Most fundraising activities are conducted by our staff and volunteers, though we occasionally collaborate with third-party organisations. These partners are required to adhere to our fundraising standards through formal agreements.

CODE OF FUNDRAISING PRACTICE

In 2023, we continued to enhance our policies, including our Complaints Policy, and integrated the Code of Fundraising Practice into our procedures. Our recruitment process for fundraisers is formal, and all staff members are trained to comply with the Code. We regularly monitor fundraising conduct through one-on-one meetings with line managers.

PROTECTING VULNERABLE PEOPLE

Human Appeal is dedicated to following the Fundraising Regulator's Code of Fundraising Practice, particularly regarding the protection of vulnerable individuals. We ensure that our staff and volunteers are thoroughly briefed on best practices to identify, support, and protect vulnerable people before they engage in fundraising activities.

COMMUNICATIONS

In 2023, Human Appeal overcame global tragedies and economic challenges to achieve remarkable success. We saw a 57% year-on-year increase in digital income and strengthened our global communications and PR efforts. Innovations in our products and platforms allowed us to expand online sales and accelerate digital strategies to meet our customers' needs.

HIGHLIGHTS FROM OUR WORK

DIGITAL COMMUNICATIONS

We enhanced our engagement and retention of supporters through various digital communications:

- Issued **12** monthly project round-ups detailing ongoing project progress.
- Published **four** weekly "Every Human Ramadan" special digital magazines detailing our impact every single week of the holy month.
- Released **14** impact reports on our emergency responses throughout the year.
- Launched weekly Gaza impact reports following the war's onset on October 7 to demonstrate our weekly impact on the ground.

Despite the recession, we achieved record-breaking results for our Ramadan and Qurbani campaigns. Key to our success was our ability to adapt our campaign daily and adjust our websites hourly to match audience behaviour during Ramadan and Qurbani. This year, we had the right campaign messaging, positioning, product mix, and agility to change.

We continued growing our digital fundraising income by launching a continuous brand campaign to innovate and transform the public's perception of Human Appeal, increasing their consideration to support our work. We positioned ourselves as the charity of choice in the Muslim faith market and ran two of the most successful charity TV Live appeals during Ramadan 2023: Save Al Imaan Hospital and 1-to-1 Medical Sponsorship appeals.

GROWING OUR ONLINE PRESENCE

In the digital space, we demonstrated flexibility and resilience, creating innovative products, platforms, and offerings that combined value, choice, aspiration, affinity, convenience, and exclusivity. This positioned us for a record-breaking year in 2023, helping unlock growth and reduce churn rates.

We introduced "The Jummah Club," a new automation tool that allows donors to set up weekly donations to causes they love every Friday - or Jummah - the most important day of the week in the Muslim faith. This follows the success of "Your 30/10 Nights" and "My Best 10 Days," which experienced record-breaking income in 2023.

We developed and rolled out "My Jannah Account" across our websites, allowing donors to get more out of being a Human Appeal donor. Fast, convenient, and secure, it offers personalised feedback, a faster donation process, tax receipts, and enhanced security features.

Our website upgrade to Umbraco v10 brought numerous benefits: better support, faster speed, easier load balancing and redundancy, cleaner code branches, improved editor experience, enhanced security, and improved SEO. Additionally, we implemented a backup payment provider for our websites, reducing and spreading risk across our online sales.

A YEAR OF EMERGENCIES

In 2023, we faced unprecedented challenges supporting the most vulnerable in crises - from the persistent wars in Gaza and Sudan, multiple earthquakes in Türkiye and Syria, Morocco, and Afghanistan, devastating floods in Libya and Somalia, to global hunger crises, climate instability, and rising living costs. Our Emergency Fund raised £13 million, allowing us to respond to lesser-covered crises.

Human Appeal was uniquely poised to respond swiftly to these crises. Our dedicated creative teams coordinated robust coverage of our efforts on the ground. Through powerful, awareness-driving media coverage, our fundraising team engaged with supporters through various channels. Working with influencers, businesses, and the wider community, we raised crucial funds that directly provided aid to some of the world's poorest communities.

EXPANDING OUR REACH

To reach wider audiences for fundraising and support, we opened new fundraising offices in Belgium and Canada. Though still in the early stages, these offices will enable the Human Appeal family to have a more significant impact on the lives of vulnerable people around the world, reaching new markets of supporters and volunteers.



PUBLIC RELATIONS, RESEARCH & ADVOCACY

GLOBAL PR HIGHLIGHTS

Human Appeal sustained its Global PR effort in 2023, securing itself a position in the top two for PR share of voice (SOV) with **13.2%** within the category of top 10 faith-based Muslim charities. In terms of PR media reach share, Human Appeal also ranked in the top two within the same category with a reach share of **6.5%** for 2023.

The majority of PR coverage over the year recorded a positive prominence, with **2,833** positive online news mentions as well as **515** TV and radio broadcast mentions, **70** in print and **40** online.

Media coverage included Human Appeal's emergency aid response to the devastating earthquake in Türkiye and northwest Syria with **837** pieces of media coverage including Time magazine, SKY News, TRT World, Al Jazeera International, CNN, CBS, ITV News, and Yahoo News.

Likewise, Human Appeal's emergency response to the tragic earthquake in Morocco was mentioned in outlets including The Washington Post, BBC TV, BBC Radio, CGTN America TV, Al Araby TV, and BBC Arabic.

Our humanitarian work in Somalia was the subject of a special feature article by BBC Online. **21** UK newspapers and media sites reported on our annual Comedy Takeover Tour, and across the nation we featured in interviews with BBC radio stations during our annual Winter Wrap Up initiative.

Human Appeal's CEO was interviewed for the prestigious US Magazine Authority on the expansion of the charity to the USA and the guiding principles of Human Appeal.

The UK newspaper Metro featured a first-person perspective piece on the relief efforts in Türkiye of our Deputy CEO, Owais Khan following the massive earthquake in 2023.

The past year saw multiple international celebrities announcing donations to support our emergency appeals for Türkiye, Syria, Morocco and Gaza. The celebrities hailed from the fields of motorsports, cosmetics, performing arts, and fashion.

ADVOCACY HIGHLIGHTS

Greater Manchester Mayor Andy Burnham visited one of the coat collection points in support of Human Appeal's annual winter Wrap up initiative.

CNN International listed Human Appeal as a vetted charity as part of its Impact Your World initiative that covers global emergencies.

The BORGEM Project, a leading US-based NGO, highlighted Human Appeal as one of the top 5 international charities responding to the Pakistan floods.

Human Appeal conducted a tie-up with Hellmann's to deliver food parcels across the UK cities of London, Manchester, and Birmingham as part of a joint initiative called "Iftar for All" during Ramadan 2023.

Leading UK Charity Magazine Third Sector shortlisted Human Appeal for the Business Partnership Awards 2023 for its winter Wrap Up campaign with SafeStore.

RESEARCH HIGHLIGHTS

Human Appeal commissioned a white paper in 2023 on Diversity and Charity Volunteering. The White Paper was distributed to UK MPs and Parliamentary APPGs.

VOLUNTEERING PROGRAMME



OVERALL 2023 STRATEGY AND IMPACT

In 2023, **3,335** volunteers raised a total of **£287,596** by donating a total of **18,871** hours – equivalent to more than **£200,000**-worth of work.

This year saw a growth of our volunteering department, with **470** more volunteers attending events than in 2022, and an increase in funds raised by **£57,446**. We also recruited **3,738** more volunteers to our roster, **1,318** of whom became actively involved in our work in 2023.

VOLUNTEER RETREAT

Between 18 and 20 August, we invited our most active volunteer team leaders and most promising potential leaders to a volunteer retreat. Participants had the chance to take part in team building activities such as archery and zip-lining, and we provided training on volunteer management, event organisation, and self-growth.

COMMUNITY SUPPORT EVENTS

Our volunteers work hard to support marginalised communities around the world, but we also ensure that we give back to local communities too. In 2023, **98** volunteers gave **313** hours across **10** community events, such as park clean ups, hot meals to homeless people, and food bank parcelling.

LIGHT UPON LIGHT

Our annual Light Upon Light event has grown from a single dinner to a series of dinners and events with Mufti Menk. In 2023, **1,166** volunteers gave **10,348** hours to **19** events and dinners for the Light Upon Light series alone.

USA VOLUNTEERING IMPACT

In 2023, Human Appeal anchored more securely in the United States, including through expanding our volunteer teams.

This year, we established volunteer teams in Houston, Dallas, Austin, New York, New Jersey, Tracy, Michigan, and Virginia. We also worked with university societies, including Houston MSA and COMET Houston, to recruit volunteers and raise funds for our work.

In 2023, **142** volunteers – including **68** new recruits – donated **430** hours of time to our activities in the US, including the Comedy Tour and the ICNA Convention. We recruited a total of **249** volunteers to our roster in 2023.

This year, volunteers supported our food bank partnership with **13** food banks across the US by packing food, welcoming visitors, and distributing food parcels. Our volunteers raised funds for **3** campaigns – the Morocco earthquake, the Gaza emergency, and our Orphan Sponsorship campaign.

In 2024, the volunteering team would like to recruit **4** volunteer assistants to support the team during Ramadan.

PEOPLE AND CULTURE

In 2023, we worked to support and empower 103 staff employed across Manchester, Birmingham, and London. This year, we engaged a provider for occupational health assessments and maintained our Silver status at our Investor in People review. During this review our staff reported overwhelmingly positive feedback, including:

- **Feeling listened to, valued, trusted**
- **Understanding and feeling motivated by our clear mission and work**
- **A passion for our work and our positive impact on society**

OVERALL STRATEGY

To maintain our Silver status in the Investors in People review, which is assessed every three years: in 2020, our rating was upgraded from Bronze to Silver. In 2023, we successfully retained this Silver status.

To expand our internal training portfolio by developing more training modules for our e-learning platform to ensure a greater level of understanding and compliance across all areas in the organisation.

Staff perform a course refresh annually.

To recruit a HR employee in the US office to facilitate the expansion of our work there through recruitment and establishing our locally-tailored policies and procedures, induction, training, rewards package and other recruitment essentials.

To improve our online information transparency and support for employees. This requires creating 2 online hubs on SharePoint for employees and managers respectively. The employee hub includes essential documents, including the Employee Handbook, salary scale, competency model, and the rewards leaflet. The manager's hub includes the manager's handbook, objective-setting guide, and probation and appraisal forms.

To improve our internal record-keeping. To this end we conducted a forensic personnel files audit and redesign.

To improve employee attendance rates. In 2023 we have been compiling weekly attendance reports which resulted in improved office attendance.

To continue our focus on employee wellbeing through staff calls during our peak period, engaging an occupational health provider and launching a wellbeing committee.

To survey inflation in all country offices to align pay with ethical market standards.

To assess and remedy global HR gaps and establish a global payroll function and global induction.

To establish global hubs in Türkiye and Pakistan for global hiring, and hiring staff for new offices in Senegal and Sudan.

DIVERSITY AND INCLUSION WORK

We continued to maintain our Equality and Diversity policies in field offices, in accordance with local customs and laws.

All organisations in the UK with more than 250 employees must publish a gender pay gap report. In anticipation of Human Appeal reaching this level in the next two years, we completed our first report and submitted it to the Board of Directors and Board of Trustees with recommendations.

Increased female hires, with a focus on leadership level. Equal shortlisting of male and female CVs during hiring. Broader recruitment advertising to increase diverse hires.

Globally, we have monthly reporting on gender ratios per country which is fed back to recruitment in order to drive equity in recruitment.

Gender equality and social inclusion policy has been drafted and is pending approval.

STAFF WELLBEING AND SAFEGUARDING

In 2023 we conducted wellbeing calls to staff across our peak period of Ramadan as well as to welfare checks to staff affected by emergencies, such as in Palestine and Türkiye. We engaged a provider for occupational health assessments. We also launched a wellbeing committee, made up of a cross-section of staff volunteers from across the organisation to promote employee wellbeing issues and initiatives.

In-person visits to country offices to assess safeguarding, wellbeing, health and safety of offices, and virtual visits for hard-to-access offices. We also carried out an anonymised global satisfaction survey to all country offices

All staff were retrained on safeguarding beneficiaries, an annual obligation. Responsibility for safeguarding was handed over to our Performance and Accountability department from People and Culture.

GLOBAL POLICIES DEVELOPED

A Sharia-compliant alternative to life or disablement policy installed, which also saves money annually.

Established an emergency human resources response process and learning actions for when a country office is affected by an emergency. This includes tracking wellbeing, staff counselling and emergency support allowances.

Escalation framework installed that ensures timely escalation of critical issues without delay. Attendance of UK NGO forum for human resources learning with 14 other charities

CARBON AND ENERGY REPORTING

ANNUAL SECR STATEMENT HUMAN APPEAL

| Period: | YE 31/12/23 | |
|--|-------------------|--|
| Total Gross tCO₂e*: | 905 | Total Net tCO₂e: 905 |
| <small>* tCO₂e = tonnes of carbon dioxide and equivalent gases (tCO₂e)</small> | | |
| Energy | YE 31/12/23 (kWh) | |
| Standard Energy | 176,266 | |
| Renewable Energy | 0 | |
| Total | 176,266 | |

Overview

As part of the Streamlined Energy and Carbon Reporting (SECR) regulations, Human Appeal are reporting their annual greenhouse gas emissions from 01/01/2023 to 31/12/2023. This includes all emissions sources for scopes 1 and 2 plus scope 3 emissions we deem ourselves responsible for where information is practically available.

Methodology

The methodology used to calculate our emissions is based on financial control in accordance with the principles of ISO 14064 and the WRI/WBCSD GHG Reporting Protocols (revised edition). The software tool CEn-Calc has been utilised in the calculation of the emissions, utilising conversion factors for the specific period reported as issued by the UK government with the inclusion of well to wheel upstream factors. Out of scope/biogenic conversions have also been excluded from the boundary.

For clarity 'Gross tCO₂e' has been developed using then national grid standard carbon emission factor whereas 'Net tCO₂e' has been developed using market-based emission factor where a REGO/RGGO certificate is present.

For the purposes of this statement carbon credits retired to offset residual annual emissions have not been counted within the Net values reported here.

We have selected the following intensity ratios as these most effectively reflect our emissions performance, enable development of our emissions management strategy and strategic decisions to be made.

Intensity Ratios

| Gross tCO ₂ e/relative unit | YE 31/12/23 (tCO ₂ e) |
|---|----------------------------------|
| Intensity Ratio 1 tCO ₂ e / Turnover (£000's) | 0.016 |
| Intensity Ratio 2 tCO ₂ e / FTE | 4.691 |
| Intensity Ratio 3 tCO ₂ e / '000 Beneficiaries Served. | 0.207 |

The following scope 3 categories have been included within this emissions statement.

| Total tCO ₂ e by Scope & GHG Protocol Category | YE 31/01/23 (tCO ₂ e) |
|---|----------------------------------|
| Scope 1 (Total) | 13 |
| C0.1 Site Energy | 13 |
| C0.2 Controlled Vehicles & Plant | - |
| C0.3 Refrigerants | - |
| C0.4 Other | - |
| Scope 2 (Location-based) | 4 |
| (Market-based) | - |
| Scope 3 (Total) | 888 |
| C1.1 – Water Supplied | - |
| C1.2 - Purchased Goods & Services | - |
| C2 - Capital Goods | - |
| C3 - Fuel & energy-related activities | 100 |
| C4 - Upstream Transportation & Distribution | - |
| C5 - Waste Generated In Operations (inc waste water) | - |
| C6 - Business Travel | 788 |
| C7.1 - Employee Commuting | - |
| C7.2 - Homeworking | - |
| C8 - Upstream Leased Assets | - |
| C9 - Downstream Transport & Distribution | - |
| C10 - Processing of sold products | - |
| C11 - Use of sold products | - |
| C12 - End-of-life treatment of sold products | - |
| C13 - Downstream leased assets | - |
| C14 - Franchises | - |
| C15 - Investments | - |
| All Scopes tCO₂e (Gross) | 905 |
| All Scopes tCO₂e (Net) | 905 |

Materiality: +/- 14.5% returns a 'Fair' level of confidence with the financial control basis used for the data collection, scope and boundary.

Justifications for Undisclosed Information, Estimation & Comparability of Information

- A number of scope 3 categories have been excluded due to complexity.
- Where specific modes or fuel types of travel were unknown, due to data not always being recorded or accessible, average conversion factors (e.g. average car or rail) have been utilised.
- For invoicing periods that did not align with the reference period, annualisation was applied to adjust for any missing or additional days.

Emissions & Energy Efficiency Actions Taken

Human Appeal has taken the following principle energy efficiency actions:

- Reviewed and optimised travel patterns to ensure only necessary travel is undertaken, with a strong emphasis on online meetings to reduce carbon emissions.
- Hired more energy efficient vehicles for essential travel.
- Developed and implemented sustainable projects, including:
 - Tree planting initiatives to support reforestation and carbon offsetting.
 - Installation of solar panel-powered water wells to provide clean energy and water solutions for local communities.

Current Targets

As this is the first SECR, Human Appeal haven't set any carbon or energy reduction targets yet. These will be reviewed and published as part of a carbon reduction strategy.

Further Information

As part of the annual preparation of this SECR statement a detailed analysis and methodology background report is developed which includes data limitations, wider analysis and a full supporting evidence file.



PRINCIPAL RISKS AND UNCERTAINTIES

Human Appeal works across multiple jurisdictions in which security, political uncertainty and fragile economies may mean some risk is inevitable. With over 32 years of institutional knowledge and experience, we have in place an active assurance framework and risk management protocols to manage and mitigate risks across the charity and our areas of operation.

Human Appeal categorises risk in a number of ways including strategic and operational. Strategic risks present a significant threat to the charity achieving its long-term ambitions. They are monitored closely by both the senior leadership team and Board of Trustees. The Executive Team focuses closely on the Strategic Risk Register to identify areas of risk to the organisation and ensures that effective action is taken in mitigation.

Operational risks mainly concern internal processes and controls and are managed through effective control systems and good practices and monitored weekly by the Board of Directors. Departmental risk registers are maintained by Operational Directors and reviewed and monitored by Internal Audit.

There is some fluidity between the risk registers, with severe operational risks being elevated to the Strategic Risk Register when appropriate. Risks are categorised according to the likelihood of their occurrence and potential impact on the organisation. In line with our Risk Management Policy, the Board of Trustees consider the risk tolerance of the organisation, management examine and follow-up strategies to mitigate the risks.

The Internal Audit unit of Human Appeal consists of an Internal Audit Manager and 3 Internal Auditors, two of whom are based overseas in our Türkiye and Pakistan offices. The establishment of team members in some of our overseas offices provides the Trustees with increased levels of assurance regarding the effectiveness of governance, risk management and control. These activities are augmented by external auditors to provide wider expertise in our auditing activity. Human Appeal are members of the Core Humanitarian Standard on Quality and Accountability and are currently pursuing accreditation through the awarding body which will facilitate the maintenance of consistent quality in the design of systems and implementation of processes.

The Internal Audit unit prepares an annual Internal Audit Strategy in accordance with the Chartered Institute of Internal Auditors' standards. This plan follows a risk-based mitigation approach to identify areas requiring review and is addressed by completing a comprehensive needs assessment. This programme is in addition to audit exercises conducted in-house by the operational functions and also urgent investigations requested by the Trustees or CEO and in cases where advice is received from our external financial auditors. Our internal audit is governed by the principles of transparency, accountability and effectiveness. They also work closely with the compliance unit and both are represented at the weekly Board of Directors and quarterly Finance and Audit Committee meetings.



MAJOR RISKS

The following risks were identified at an organisational level. For each risk, specific actions and performance indicators are monitored proactively by senior management and the Board of Trustees.

| RISKS AND UNCERTAINTIES | CURRENT AND PLANNED MITIGATING ACTIONS AND CONTROLS |
|---|---|
| <p>Risk of lack of sufficient monitoring and oversight of country offices</p> <p>Human Appeal's financial and reputational prospects rely on strong control and oversight over our field office operations. Should a serious issue occur and enter the public domain due to mismanagement, the organisation may suffer a major backlash, damage to reputation, and loss of donor confidence.</p> <p>There are inherent risks in overseeing the provision of humanitarian aid in the most marginalised regions of the world. These include political instability, military conflict, distance from HQ, working with displaced communities and many other difficult circumstances. These factors can create difficulties for individuals delivering our work and carry the risk of unwise decisions being made or incorrect actions being taken.</p> | <ul style="list-style-type: none"> Human Appeal management is focused on ensuring appropriate policies and procedures are in place and these are implemented and observed by all staff both in the UK and overseas. The global team in the People and Culture Department, in conjunction with the Programmes Department, focuses on the targeted recruitment of high quality staff and their training and development. Our field office's monthly financial information packs incorporate detailed information on performance, including management and control of funds. The information reported is under constant review and our financial auditors advise that the improvements made continue to benefit overall control of this area. Additions to leadership positions both in the UK and overseas strengthen management oversight. Performance management of all staff is carried out biannually with the implementation of Human Appeal's Values and Competencies, monitored and rated along with the attainment of objectives. A number of financial software applications are in the process of being implemented – including for ERM, Finance and risk management – which continue to strengthen oversight of financial management and other controls. All contracts entered into by Human Appeal are reviewed, approved and signed-off by the Head Office. All projects require the completion of a Funding Agreement copied to all parties. |

| | |
|--|---|
| <p>Risk of experiencing fraud, bribery, corruption and criminal exploitation</p> <p>The nature and location of our work increases the risk of fraud and corruption. Any cases of this nature can potentially result in significant reputational damage, leading to loss in donor confidence and loss of institutional donor funding.</p> | <ul style="list-style-type: none"> We have developed robust policies and procedures to tackle cases of fraud, bribery, corruption and criminal exploitation. An Internal Control Framework has been devised detailing required actions for key activities relating to the internal control environment. Training delivered on key policies across the organisation, including overseas operations. A comprehensive fraud response strategy has been developed including a fraud reporting mechanism which is planned to be rolled-out company-wide. |
| <p>Risk of staff members not adhering to internal and external policies and procedures</p> <p>Non-compliance with regulatory standards could lead to staff members performing inconsistently, violating relevant laws and regulations which could result in significant reputational damage, loss of donor confidence and/or potential loss of institutional donor funding.</p> | <ul style="list-style-type: none"> We continuously develop and revise relevant new and existing Human Appeal policies and processes which are subject to periodic review and approval. All existing staff were re-inducted to emphasise the importance of adherence to policies and processes and the induction process is under continual review. Annual mandatory training is also conducted for all staff in safeguarding, financial conduct, GDPR and cyber security. A robust stance is taken by the People and Culture Department for breaches of policy/process. |

| | |
|---|--|
| <p>Risk of non-adherence to Governance and Compliance structure</p> <p>The complex governance, regulatory and compliance environment of INGOs may result in Human Appeal failing to comply with new regulations which may lead to reputational damage or sanctions by the regulator.</p> | <ul style="list-style-type: none"> • Human Appeal has created a Quality management unit tasked with monitoring program quality, including the establishment of a quality management system (QMS). • Strategic donors have been identified and regular benchmarking conducted to establish donors' global eligibility and capacity requirements. • An organisational register exists to record ongoing Third Party audits, monitoring visits and micro-assessments with robust action plans to address findings. • Human Appeal continuously reviews charity regulations and guidelines to ensure incorporation in our systems and processes. • As previously highlighted, an internal control framework has been developed covering aspects of governance, risk management and control. The framework is currently under review by the directors, trustees and CEO. |
| <p>Risk of Human Appeal being subject to negative publicity</p> <p>Negative publicity could have a detrimental effect on Human Appeal's reputation, undermine the trust of donors, and reduce our influence with important stakeholders. These effects could result in a loss of revenue and threaten our institutional funding sources.</p> | <ul style="list-style-type: none"> • A crisis management strategy has been devised by the Communications Department to ensure consistent delivery of key messages through a nominated spokesperson. • Human Appeal has subscribed to new media monitoring software to alert us to adverse media comments. • When serious incidents are reported, the Communications Department is alerted at an early stage enabling response preparation. |
| <p>Risk of breaching safeguarding guidelines</p> <p>Due to the nature of our work as well as some previous safeguarding cases/ incidents in our field office locations, this area remains a high priority which requires ongoing monitoring, reporting and oversight.</p> | <ul style="list-style-type: none"> • Human Appeal has a robust safeguarding policy in place, forming an integral part of our Employee Handbook. • Safeguarding campaign rolled out to all Human Appeal offices. • A 24-hour helpline and email address is available to all Human Appeal staff. • Safeguarding training has prepared staff for professional Safeguarding investigations. • Mandatory safeguarding training is delivered annually to all Human Appeal staff which requires them to achieve a minimum standard. |

| | |
|--|---|
| <p>Risk of uncertainty due to macroeconomic and geopolitical factors</p> <p>The risks of inflation, interest rate volatility, the increasing cost of living and goods and services, energy and fuel price rises have had adverse effects worldwide and also impact Human Appeal and its partners, donors and beneficiaries. These effects were precipitated by the continuing conflict in Ukraine with the adverse effect on global oil and gas prices and has been exacerbated by the conflict in Gaza/ Israel and other Middle Eastern countries; Yemen (including the Red Sea conflict), Iraq, and Syria. Whilst the major effects have reduced slightly since the initial impact, this issue remains a threat to the price of goods and services, creating uncertainty in Human Appeals' ability to fulfil contracts, most notably in areas where we provide humanitarian aid and our field office locations, inflation is reportedly significantly higher, leading to price pressures.</p> | <ul style="list-style-type: none"> • In response to the cost-of-living crisis, Human Appeal has established new fundraising operations in North America and Europe in order to diversify its income sources which are producing additional income. • A detailed review of expenditure budgets is conducted annually to take account of pressure on income and planned expenditure levels. Global price rises for food, technology and building materials affects our work for beneficiaries. • A review of existing contracts was conducted to lock-in current/reduced prices wherever possible, fixing prices in hard currency. • A review of warehouse capacity was undertaken to ensure goods purchased at existing prices could be accommodated. • Global procurement activities have been aligned to ensure costs are combined and bulk purchasing maximised. • The assumptions and estimations used have been stress tested and flexed to take into account uncertainties and risk. |
| <p>Risks associated with on-boarding new partners in Human Appeal country offices</p> <p>When taking on new partners in country offices there is an ongoing risk that the on-boarding process is not followed correctly. Country offices must ensure they seek the appropriate approval from our compliance function and follow the due diligence process.</p> | <ul style="list-style-type: none"> • A robust process has been developed to ensure Human Appeal's country offices always on-board new partners effectively. • A recurring training programme has been initiated in our country offices to ensure the correct due diligence process is followed. |

Risks of Data Security and Cyber Hacking

Like any organisation, Human Appeal is at risk of unauthorised parties accessing our data and/or systems for the purposes of stealing that data or committing financial fraud. Computer systems can be infected by viruses, adware and spyware which could have a harmful effect on our operations and security. Identity theft can also be perpetrated by the misuse of information both within and external to the organisation. Harmful parties could exploit any IT system vulnerabilities to facilitate the theft, manipulation or corruption of both personal and confidential data. The indiscriminate use of Artificial Intelligence could also pose risks to Human Appeal.

- A crisis management strategy has been devised by the Communications Department to ensure consistent delivery of key messages through a nominated spokesperson.
- Human Appeal has subscribed to new media monitoring software to alert us to adverse media comments.
- When serious incidents are reported, the Communications Department is alerted at an early stage enabling response preparation.

Risk of breaching safeguarding guidelines

Due to the nature of our work as well as some previous safeguarding cases/incidents in our field office locations, this area remains a high priority which requires ongoing monitoring, reporting and oversight.

- Human Appeal maintains a robust IT control environment which includes regular scheduled and unscheduled training, which is provided to all staff on preventing cyber security risks including social engineering, data protection, phishing, malware, safe web browsing, removable media, travel security and ransomware, security awareness, working remotely, ChatGPT/AI applications, social media best practices, mobile security and business email compromise.
- Robust data security policies and procedures including our Information Security and Data Protection policies have been developed and profiled, ensuring heightened risk awareness amongst staff.
- A robust firewall functionality and server protection is in place from our cyber security provider and is maintained and updated by Human Appeal's IT team which also incorporates anti-virus software with functions to detect, isolate and rectify all types of malware on our servers and user hardware.
- All communications and other sensitive data in the company's network and the internet is encrypted.
- Email security is also installed, including User ID and passwords, encryption and authentication.
- Business continuity management procedures are in place, including backup and archiving processes and disaster recovery management procedures.
- Human Appeal also has the benefit of a cyber-insurance policy in place.



STRUCTURE, GOVERNANCE, AND MANAGEMENT

GOVERNING DOCUMENT

Human Appeal is an international non-governmental organisation (NGO) incorporated in the United Kingdom as a company limited by guarantee at Companies House in England. It is registered as a charity with the Charity Commission of England and Wales as well as with the Office of the Scottish Charity Regulator (OSCR).

Human Appeal works across the globe to strengthen humanity's fight against poverty, social injustice, and natural disasters through the provision of immediate relief and the establishment of self-sustaining and long-term development programmes.

Human Appeal was formerly known as Human Appeal International and was legally established in 1991 by a trust deed and registered in 2013 with the Charity Commission under registration number 1005733. In 2014, Human Appeal changed its legal structure, registering as a company limited by guarantee at Companies House in England 22nd March 2004, and with the Charity Commission 21st October 2013 under registration number 1154288. The funds in the original trust were transferred to the newly incorporated company, and thereafter the original trust was de-registered on 26th February 2014. Human Appeal has been operating under the company structure to this day. Human Appeal's name change was reflected by Companies House on 1st October 2016.

Human Appeal's objectives, as enshrined in its governing document, are:

- The prevention or relief of poverty anywhere in the world by providing grants, items, and services to vulnerable individuals 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, or the necessary support to enable individuals to generate a sustainable income and be self-sufficient.

- The relief of financial vulnerability and suffering for survivors of natural or other disasters in the form of money or other means deemed suitable for persons, bodies, organisations and/or countries affected, including the provision of medical aid.

Human Appeal's vision is a just, caring, sustainable world, and its mission statement is to:

- Emerge as a leading international humanitarian and development agency,
- Develop immediate and long-term sustainable interventions,
- Empower local communities through inclusive development to build local capacity,
- Champion peace and justice through effective advocacy,
- Ensure the protection and security of our stakeholders.

Human Appeal undertakes its work with the following values in mind:

- Excellence, professionalism and commitment
- Trust and respect for all
- Integrity and transparency
- Empowerment and equality

Key risk management, financial policies, and procedures:

- Risk Management Policy
- Serious Incident Reporting Policy
- Counter-Terrorism and Anti-Money Laundering Policy
- Finance Manual – regulating controls and procedures over income and expenditure, including financial management and reporting
- Child Protection and Safeguarding Policy
- Field Security and Field Reporting Policies
- Aid Diversion Policy
- Monitoring and Evaluation Policy
- Logistics and Procurement Policy
- Beneficiary Selection Policy

BOARD OF TRUSTEES

The Board of Trustees directs and oversees the charity. The Board appraises the CEO and the executive management team and oversees strategic planning, governance and regulatory requirements.

Recruitment and appointment of Trustees

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 Trustees are volunteers who dedicate their time, skills, knowledge, and experience to Human Appeal.

Trustee induction and training

To ensure Human Appeal benefits from a professional, appropriate Board, Trustees are provided with a 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 decision-making process, recent financial performance, future plans, and objectives of the charity. They also meet other Trustees, the leadership team, and key employees.

The CEO and Executive Director keep 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 and annual financial reports, plans, and budgets.

Organisation leadership

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

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 Strategic Report and the financial statements in accordance with applicable law and the 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, of incoming resources and application of resources, and of including income and expenditure. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and 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 a "going concern" basis, unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees must maintain adequate accounting records that, at any time, disclose with reasonable accuracy 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, 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 that:
- To the best of their knowledge, there is no relevant audit information of which the auditors are unaware,
- 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 such guarantees on 31st December 2023 was four. The Trustees are members of the charity but this entitles them to voting rights. The Trustees have no beneficial interest in the charity.

PUBLIC BENEFIT

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 positive impact 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

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with a key 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 would be declared. In the past year, no such related party transactions were reported.

We believe that the opportunity to have a positive impact on the lives of vulnerable people 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 the assignments and 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 work.

STANDARDS, PRINCIPLES, AND CODES

DIRECTORS' DUTIES

How Human Appeal Directors have complied with their duties in regard to the following:

The likely consequences of any decision in the long term.

Trustees work to an approved strategy and are in the process of developing a new strategy for 2025-30 onward. This includes an assessment of the external environment and how that is likely to impact on the organisation. Trustees agree an annual operation plan which includes an assessment

of the longer-term impacts and ensures appropriate monitoring arrangements are in place. The Board may choose to delegate Sub Committees to undertake detailed analysis of plans and report back on their findings.

The interest of the company's employees.

The impact of major decisions on staff are discussed by the Board who also receive regular updates on staff pay; health and safety; and safeguarding.

The Board receives a summary of the annual engagement survey which highlights both strengths and areas for potential improvement on employment matters and how these will be mitigated through specific actions.

The need to foster the company's business relationships with supporters, suppliers, influencers and others.

The Board receives regular updates on supporters' complaint levels and any underlying themes. In addition, senior managers consult with key partners annually, feedback from which is shared with the Board. The Board regularly discusses the nature of the relationships it wants with key stakeholders and there are clear processes for engagement with influencers, suppliers and donors.

The impact of the company's operations on the community and the environment.

Human Appeal's key objectives are Saving Lives/Human Dignity & Empowering Local Communities. The Board receives regular updates on the work that funds raised are being used for, to ensure funds are used efficiently and effectively. In addition, an assurance framework is in place to ensure compliance requirements for funding are met and the expected impact is delivered.

The desirability of the company maintaining a reputation for high standards of business conduct.

The nature of Human Appeal's work as a charity makes the maintenance of its reputation for keeping high standards of particular importance. Appropriate systems and processes are in place to ensure the highest standards in business conduct. The senior leadership team will also update the Board with any matters that may have given rise to a reputational risk including any mitigating actions being taken.

The need to act fairly between members of Human Appeal

As a registered charity Human Appeal does not have shareholders. The Trustees, who are members of the company, ensure that any surpluses are invested back into the business for the benefit of those for whom we provide aid and support.

COMMITMENT TO STANDARDS & ACCOUNTABILITY

We are committed to industry-specific standards, principles, and codes in addition to Investors in People and the ISO 9001 management system. We are committed to applying the Sphere Humanitarian Charter and Minimum Standards in responding to humanitarian crises. We also adhere to:

- Code Of Conduct for the International Red Cross and Red Crescent
- Core Humanitarian Standard on Quality and Accountability
- Keeping Children Safe
- The core principles of the UN Task Force on Preventing Sexual Exploitation and Abuse in Humanitarian Crises 2002

POLICY OF EMPLOYMENT OF PEOPLE WITH DISABILITIES

Our policy for the employment of people with disabilities and its adherence to the Equality Act 2010 ensures our 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 people with disabilities, developing their skills, and taking every reasonable measure to adapt our premises and working conditions to enable them to work or volunteer with us.

We will continue to ensure that:

- We make reasonable adjustments wherever required,
- Our policies and practices do not disadvantage people with disabilities,
- We provide equal training and career development for all employees.

FINANCIAL REVIEW

INCOME

Our continued focus on online campaigns supported by traditional fundraising has helped Human Appeal to navigate another successful and productive year. The establishment of new income generating country offices has also contributed to this success allowing new donors from new regions to get involved in our global projects.

2023 was sadly marked by an increased number of natural disasters around the world. The need has never been greater because of the earthquakes in Türkiye, Syria, Morocco and Afghanistan, the flooding in Libya and the war in Palestine.

We are deeply grateful to our supporters both in the UK and globally whose generosity ensured growth in our total income of 31% up to £56.2 million compared to last year's total of £43 million. Compared to pre-pandemic (2019: £19.4 million) that's an increase of 190% (2023: £56.2 million). Gifts in kind contributed £7 million to this total. These robust levels of support in the face of increasingly difficult circumstances has continued into 2024 due to the ongoing war in Palestine, enabling us to continue the pursuit of our growth ambitions to fund more projects for more beneficiaries in diverse parts of the world.

There was a decrease in institutional funding to £1.7 million from £3.1 million last year. We revealed in last year's Annual Report that we were formulating plans to enable our charity to respond to the escalating impact of climate change on vulnerability to disasters and shocks. These plans allowed us to respond to the emergencies mentioned above.

We are also pleased to report that the Trustees' decision to facilitate the opening of new partner offices in Canada and Belgium have progressed, strengthening the diversification of income streams. This will help to provide greater financial support for more beneficiaries in the future.

EXPENDITURE

In 2023, we spent £33.4 million on charitable activities. Major areas of expenditure were orphans and child welfare (£6.7 million), food security (£14.9 million), and humanitarian response (£3.2 million).

Combined, these areas accounted for 76% of our charitable spending in 2023. Our specific achievements by geographical area with this expenditure are described throughout this report.

Our expenditure on raising funds during 2023 rose to £15.5 million from £11.9 million in 2022, as we attempted to offset the negative impact of the factors outlined in the above previous paragraphs. In 2023, we spent £193k on developing our fundraising partners' capabilities across Europe and USA, who in turn raised funds enabling projects to be delivered by the Human Appeal family to change and save lives around the world. USA has shown huge potential and growth in such a short period of time as a result we continue to plan investing to increase spending on the development of existing and additional overseas partner offices in the USA and Canada.

TRUSTEES' ASSESSMENT OF GOING CONCERN

The Board of Trustees has assessed Human Appeal's ability to continue as a going concern. In forming their conclusion, the Trustees have considered numerous factors and key risks. These include the ongoing costs and rising costs of delivery, the impact of inflation worldwide and the cost of living crisis, all of which can have a negative impact on the charity.

Human Appeal continues to develop appropriate policies and robust systems to safeguard all stakeholders and ensure any risks are recognised, monitored, and mitigated.

Income in 2023 continued to grow from the previous year with an uplift from fundraising activities across the board and the growth of our partner office in America. The continued review and assessment of strategies and the unlocking of our CRM system has contributed to our success. Any ongoing or future impact of external factors have been considered and the anticipated effects have been built into our 2024 and 2025 budgets and forecasts.

The key risk in our financial model is from a reduction in income, and so potential income has been stress tested to ensure that expenditure levels can be maintained within a variety of income streams. A detailed review of expenditure budgets was conducted for the remainder of 2024 and 2025 to assess pressure on income and planned expenditure levels, taking

into account global price rises. Moreover, we have started working towards our 5-year strategy plan to increase income, open new income generating offices and expand our reach to beneficiaries in need. New fundraising operations in Belgium and Canada have already been established in order to diversify income sources. Human Appeal is continuing to look at ways to diversify and reduce risk associated with income levels.

The Board of Trustees has considered the latest information and evidence available and have determined that there is a reasonable expectation that Human Appeal will have the resources to continue in operational existence for the near future. Cash inflows have continued to grow in 2023 with increased reserves securing project pipeline for 2024 and beyond. The Board of Trustees is confident there are sufficient reserves held at the year end and at the time of publication to manage any foreseeable downturn in the UK and global economy and any further impact from the global pandemic. In addition, the team of executives charged with responsibility for increasing unrestricted reserves have achieved continued success.

The annual financial statements have therefore been prepared on the basis that the charity is a going concern. These financial statements do not include the adjustments that would result if Human Appeal were unable to continue as a going concern.

STATEMENT OF RESERVES

GENERAL RESERVES (UNRESTRICTED)

Unrestricted reserves are generated when there is no donor stipulation on how funds are utilised. This provides the Trustees with discretion as to how these funds are spent to further Human Appeal's charitable objectives. The Board of Trustees recognises the need to hold sufficient unrestricted reserves to protect core activities and allow implementation of long-term strategic programmes. Consideration is also given to the fact that disasters and crises are increasing around the world and there is often a need to act swiftly to meet humanitarian objectives. With this specifically in mind the charity continues to maintain an emergency fund with a minimum of £500,000 available. The reserves policy, in summary, ensures that the delivery of our vital programmes across various sectors, is not disrupted by unforeseen circumstances, such as a fall in income or rise in expenditure.

RESTRICTED FUNDS

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

RESERVES POLICY

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.

As of 31 December 2023 the charity had total reserves of £14m (2022: £6.9m), restricted reserves of £12.5m (2022: £5.8m) and unrestricted funds of £1.5m (2022: £1.1m). After allowing for fixed assets held as unrestricted funds, the charity had -£1.2m free reserves at the balance sheet date (2022: -£1.7m), although the position continues to improve year on year.

The Trustees have a strategy to build up unrestricted reserves to a level acceptable to beneficiaries and partners. A team of executives continues to identify campaigns and tactics required to support the Trustees' ambitions in this regard. This team reports regularly on progress. At present, all funds held overseas are treated as restricted funds although they may not be so restricted by the donor or by the ask. This is because in practice, these funds will be used in the specific country. Going forward, the trustees will continue to focus on building a reserve over time sufficient to cover at least 6 month's operating costs and field offices running cost expenditure

The Trustees' Annual Report, which includes the Strategic Report, has been approved by the trustees and signed on their behalf by:

Dr Kamil Omoteso
Chair of the Board of Trustees

22 October 2024



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HUMAN APPEAL

OPINION

- We have audited the financial statements of Human Appeal (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).
- In our opinion, the financial statements:
- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its 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
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Human Appeal's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

- In our opinion, based on the work undertaken in the course of the audit:
- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The 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.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, internal audit and the board of trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

We inspected the minutes of meetings of those charged with governance.

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

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 section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. 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.

Jonathan Orchard (Senior Statutory Auditor)

30 October 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006



STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

(incorporating income and expenditure account)

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|--|------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| Income | | | | | |
| Donations and legacies | 2 | 8,735,701 | 45,641,918 | 54,377,619 | 39,762,354 |
| Charitable activities | 3 | - | 1,726,551 | 1,726,551 | 3,095,829 |
| Other trading activities | 4 | 69,894 | - | 69,894 | 133,136 |
| Investments Income | 5 | 43,732 | - | 43,732 | 52,751 |
| Total income | | 8,849,327 | 47,368,469 | 56,217,796 | 43,044,070 |
| Expenditure | | | | | |
| Raising funds | 6 | 1,137,826 | 14,325,484 | 15,463,310 | 11,918,333 |
| Charitable activities | 7 | 1,974,541 | 31,450,709 | 33,425,250 | 36,137,342 |
| Charitable capacity building | 9 | 192,944 | - | 192,944 | 898,553 |
| Total expenditure | | 3,305,311 | 45,776,193 | 49,081,504 | 48,954,228 |
| Net (expenditure) / income for the year | | 5,544,016 | 1,592,276 | 7,136,292 | (5,910,158) |
| Transfers between funds | | (5,119,062) | 5,119,062 | - | - |
| Other recognised gains/ (losses) | | | | | |
| Gains on revaluation of investment properties | | - | - | - | - |
| Net movement in funds for the year | | 424,954 | 6,711,338 | 7,136,292 | (5,910,158) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 1,105,706 | 5,828,534 | 6,934,240 | 12,844,398 |
| Total funds carried forward | | 1,530,660 | 12,539,872 | 14,070,532 | 6,934,240 |

All of the Charity's activities are derived from continuing activities.

The statement of financial activities includes all gains and losses recognised in the current and prior year.

The notes on pages 91- 112 form part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2023

Company no. 08553893

| | Note | £ | 2023 £ | £ | 2022 £ |
|---|------|--------------------|-------------------|--------------------|------------------|
| Fixed assets | | | | | |
| Intangible assets | 15 | | 123,495 | | 215,390 |
| Tangible fixed assets | 16 | | 1,867,439 | | 1,887,264 |
| Investment properties | 17 | | 665,000 | | 665,000 |
| | | | 2,655,934 | | 2,767,654 |
| Current assets | | | | | |
| Debtors | 18 | 1,182,035 | | 994,383 | |
| Cash at bank and in hand | 23 | 13,783,809 | | 7,094,707 | |
| | | | 14,965,844 | 8,089,090 | |
| Creditors: amounts falling due within one year | 19 | (3,551,246) | | (3,922,504) | |
| Net current (liabilities)/assets | | | 11,414,598 | | 4,166,586 |
| Total net assets | | | 14,070,532 | | 6,934,240 |
| The funds of the Charity | 20 | | | | |
| Unrestricted funds | | | 1,530,660 | | 1,105,706 |
| Restricted funds | | | 12,539,872 | | 5,828,534 |
| Total Charity funds | | | 14,070,532 | | 6,934,240 |

The financial statements were approved by the Board of Trustees on 22nd October 2024 and were signed on their behalf by:

Dr Kamil Omoteso
Chair of the Board of Trustees

STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-------------------|--------------------|
| Net cash generated from operating activities | 22 | 6,733,810 | (4,647,652) |
| Cash flows from investment activities | | | |
| Bank interest received | | 1,732 | 10,751 |
| Investment property rental income received | | 42,000 | 42,000 |
| Purchase of tangible fixed assets | | (233,026) | (323,634) |
| Proceeds from the sale of tangible fixed assets | | 144,586 | (513) |
| Net cash (used in) / generated from investing activities | | (44,708) | (271,396) |
| Increase/Decrease in cash and cash equivalents in the year | | 6,689,102 | (4,919,048) |
| Cash and cash equivalents at the beginning of the year | | 7,094,707 | 12,013,755 |
| Cash and cash equivalents at the end of the year | | 13,783,809 | 7,094,707 |

The notes on pages 91 – 112 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Charity information

Human Appeal (the "Charity") is a company registered and incorporated in England and Wales, limited by guarantee, without share capital. The company registration number is 08553893. The Charity is registered with the Charity Commission under registration number 1154288 as well as with The Office of the Scottish Charity Regulator under registration number SC046481.

Its registered office and principal place of business is 1 Cheadle Point, Carrs Road, Cheadle, Cheshire, SK8 2BL.

The Charity is an international humanitarian and development organisation working across 16 countries in Asia, Africa, the Middle East, and Europe.

Basis of preparation of financial statements

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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing these financial statements, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

Going concern

The Trustees consider there are no material uncertainties regarding the Charity's ability to continue as a going concern.

In light of the challenges presented in the financial review, assessments on long term cash flows and scenario planning have facilitated the charities ability to continue as a going concern. The impact of external factors has been considered and the anticipated effects have been built in to our budgets and forecasts taking into consideration worse-case scenarios.

The Trustees have reviewed the financial forecasts and budgets that have been prepared and are satisfied it is appropriate to prepare the annual financial statements for the Charity on a going concern basis.

Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on

page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Donated facilities are included at the value to the Charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the

Charity apportioned to charitable activities.

Support costs and governance costs are allocated to costs of raising funds, charitable activities and other expenditure including capacity building based on the number of administrative employees for each activity. The analysis of support costs by each activity is set out in note 10.

All expenditure is inclusive of irrecoverable VAT.

Intangible fixed assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

The intangible assets which comprise software are amortised over a period of 5 years.

Tangible fixed assets and depreciation

- All assets costing more than £500 are capitalised.
- A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities incorporating income and expenditure account.
- Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.
- Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:
- Freehold property Over 50 years
- Fixtures, fittings and equipment Between 4 and 15 years
- Motor vehicles Over 5 years

Investment properties

Investment properties are included in the balance sheet at their open market value and are not depreciated.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Operating leases

Rentals under operating leases are charged to the statement of financial activities incorporating income and expenditure account on a straight-line basis over the lease term.

Debtors

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

Cash at bank and in hand

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

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

As a registered charity, the Charity 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 Charity and is therefore included in the relevant costs in the statement of financial activities (as stated in Note 1 - Expenditure).

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities incorporating income and expenditure account.

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

The Charity operates a group personal pension scheme, which effectively means that all employees who join the scheme have their own pension plan, which is a defined contribution scheme. The assets of the pension scheme are held separately from those of the Charity in an independently administered fund. The total contribution owing at 31 December 2023 was £Nil (2022: £Nil).

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total Funds 2023 £ |
|-----------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations | 4,725,820 | 34,169,018 | 38,894,838 |
| Gift and tax reclaimed | 3,299,937 | - | 3,299,937 |
| Donated goods and services | - | 7,019,893 | 7,019,893 |
| Donations from fundraising events | 709,945 | 4,453,006 | 5,162,951 |
| | <u>8,735,701</u> | <u>45,641,918</u> | <u>54,377,619</u> |

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total Funds 2022 £ |
|-----------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations | 3,634,465 | 22,341,668 | 25,976,134 |
| Gift and tax reclaimed | 2,427,428 | - | 2,427,428 |
| Donated goods and services | - | 8,493,425 | 8,493,425 |
| Donations from fundraising events | 56,690 | 2,808,678 | 2,865,368 |
| | <u>6,118,583</u> | <u>33,643,771</u> | <u>39,762,354</u> |

3. Income from charitable activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total Funds 2023 £ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|
| Charitable activities | - | 1,726,551 | 1,726,551 |

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total Funds 2022 £ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|
| Charitable activities | - | 3,095,829 | 3,095,829 |

4. Other trading activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|--------------|------------------------------------|----------------------------------|-----------------------------|
| Ticket sales | 69,894 | - | 69,894 |

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|--------------|------------------------------------|----------------------------------|-----------------------------|
| Ticket sales | 133,136 | - | 133,136 |

5. Investment income

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|--------------------------|------------------------------------|----------------------------------|-----------------------------|
| Property rental income | 42,000 | - | 42,000 |
| Bank interest receivable | 1,732 | - | 1,732 |
| | <u>43,732</u> | <u>-</u> | <u>43,732</u> |

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|--------------------------|------------------------------------|----------------------------------|-----------------------------|
| Property rental income | 42,000 | - | 42,000 |
| Bank interest receivable | 10,751 | - | 10,751 |
| | <u>52,751</u> | <u>-</u> | <u>52,751</u> |

6. Costs of raising funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|-------------------------|---------------------------------|-------------------------------|--------------------------|
| Fundraising costs | 76,067 | 957,701 | 1,033,768 |
| Publicity costs | 500,586 | 6,302,483 | 6,803,069 |
| Event costs | 171,628 | 2,160,841 | 2,332,469 |
| Fundraising staff costs | 389,545 | 4,904,459 | 5,294,004 |
| | <u>1,137,826</u> | <u>14,325,484</u> | <u>15,463,310</u> |
| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
| Fundraising costs | 184,547 | 1,157,538 | 1,342,085 |
| Publicity costs | 581,870 | 3,649,680 | 4,231,550 |
| Event costs | 360,095 | 2,258,632 | 2,618,727 |
| Fundraising staff costs | 512,349 | 3,213,622 | 3,725,971 |
| | <u>1,638,861</u> | <u>10,279,472</u> | <u>11,918,333</u> |

7. Analysis of expenditure on charitable activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|-----------------------------------|---------------------------------|-------------------------------|--------------------------|
| Education | - | 584,919 | 584,919 |
| Humanitarian response | - | 3,196,756 | 3,196,756 |
| Food security | - | 14,936,899 | 14,936,899 |
| Healthcare | - | 1,335,633 | 1,335,633 |
| Orphans and child welfare | - | 6,722,238 | 6,722,238 |
| Water, sanitation and hygiene | - | 1,574,136 | 1,574,136 |
| General country restricted income | 1,974,541 | 3,100,128 | 5,074,669 |
| | <u>1,974,541</u> | <u>31,450,709</u> | <u>33,425,250</u> |
| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
| Education | - | 464,984 | 464,984 |
| Humanitarian response | - | 2,038,873 | 2,038,873 |
| Food security | - | 17,145,034 | 17,145,034 |
| Healthcare | - | 2,834,760 | 2,834,760 |
| Orphans and child welfare | - | 7,989,476 | 7,989,476 |
| Water, sanitation and hygiene | - | 1,243,899 | 1,243,899 |
| General country restricted income | 1,588,203 | 2,832,113 | 4,420,316 |
| | <u>1,588,203</u> | <u>34,549,139</u> | <u>36,137,342</u> |

8. Grants to institutions

| | 2023 £ | 2022 £ |
|---|------------------|------------------|
| Al Ataa Charity Organization | 73,296 | - |
| Abdelshafi Community Health Association | 14,032 | - |
| Advanced Tech Company (Khamis Haboush Sons Co.) | 40,519 | - |
| Aid and Relief Association | 269,800 | - |
| Al Tawasol Forum Society (TFS) | 25,395 | - |
| Asian Resource Foundation | 10,000 | - |
| Association Aide et Secours | 461,908 | - |
| Association of Grace for development | 12,042 | - |
| Al Zakah Committee of Jerusalem | - | 1,035,965 |
| Bayader for Environment & Development | 44,194 | 400,000 |
| Coastal Municipalities Water Utility | - | 101,000 |
| Community Training Centre and Crisis Management | 40,000 | - |
| Cops Enterprises | 46,709 | - |
| Dhaka Ahsania Mission | 96,099 | 120,262 |
| Gaza Culture and Development Group | 176,327 | - |
| Global Rahmah Foundation | 30,000 | - |
| Globus Relief | - | 300,485 |
| Hayfa Charitable Medical Centre Association | 74,362 | - |
| Insanlik Icin Suriye Egitim Ve Yardimlasma Dernegi | - | 287,004 |
| International Charity Organisation | 115,000 | - |
| International Learning Movement | 474,327 | 715,372 |
| International Orgnization for Migration (UN Migration Agency IOM) | 100,000 | - |
| Islamic Welfare Association (ISWA) Lebanon | 1,450,646 | 968,718 |
| Islamic Zakat Society | 1,307,715 | 2,238,079 |
| Items below 50k | - | 138,942 |
| Jordan Hashemite Charity Organization | 400,871 | - |
| Kalliri I Miresise (Spike of Goodness) Macedonia | 33,851 | - |
| MAP Germany | 31,000 | 210,407 |
| Medical Aid for Palestinians | 14,395 | 98,000 |
| Muslim Foundation for Culture & Development | 434,862 | 249,431 |
| Novo Jibon - Bangladesh | 79,957 | 233,430 |
| Palestinian Farmers Union | 40,000 | 120,000 |
| Palestinian Hydrology Group | 72,581 | - |
| Quick Trade | 53,843 | - |
| READ Foundation | 74,956 | - |
| Rusk Trading and Bakery | 213,337 | - |
| Tunisia Charity | 31,779 | - |
| Turkish Red Crescent Society | 983,237 | - |
| Union of Relief and Development Association (URDA) | 1,978 | - |
| URDAS Spain | 138,690 | 510,975 |
| Voluntary Association for Rural Development (VARD) | 46,874 | - |
| White Hands - (Beyaz Eller) | 485,779 | - |
| Yemen Humanitarian Forum | 80,690 | 302,838 |
| Youth Empowerment Centre | 138,555 | - |
| Zakat and Sadaqat Foundation | 161,175 | - |
| ZamZam Foundation - Kenya | 125,391 | - |
| ZamZam Foundation - Somalia | 7,000 | 150,187 |
| | <u>8,513,171</u> | <u>8,181,093</u> |

9. Charitable capacity building

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---------|---------------------------------|-------------------------------|--------------------------|
| Belgium | 132,927 | - | 132,927 |
| Canada | 39,117 | - | 39,117 |
| France | - | - | - |
| Holland | - | - | - |
| Ireland | 16,003 | - | 16,003 |
| Spain | - | - | - |
| USA | 4,897 | - | 4,897 |
| | 192,944 | - | 192,944 |
| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
| Canada | 19,934 | - | 19,934 |
| France | 141,083 | - | 141,083 |
| Holland | 17,195 | - | 17,195 |
| Ireland | 82,695 | - | 82,695 |
| USA | 637,646 | - | 637,646 |
| | 898,553 | - | 898,553 |

10. Analysis of support costs

| | Total funds 2023 £ | Total funds 2022 £ |
|--|--------------------------|--------------------------|
| Costs of raising funds | 1,465,933 | 2,378,866 |
| Charitable activities | 135,317 | 219,588 |
| Other expenditure including capacity building | 484,886 | 786,856 |
| | 2,086,136 | 3,385,310 |
| Support costs by type | 2023 £ | 2022 £ |
| Staff costs | 1,628,489 | 1,084,546 |
| Depreciation and amortisation | 200,160 | 277,993 |
| Other | 257,487 | 2,022,771 |
| | 2,086,136 | 3,385,310 |
| Governance costs | 2023 £ | 2022 £ |
| Included within support costs are governance costs as follows: | | |
| Auditor's remuneration | 72,453 | 53,520 |
| Audit fees to previous auditors in respect prior year financial statements | - | - |
| Non-statutory auditor fees | - | - |
| Audit fees in respect of the overseas branches | 17,783 | 18,787 |
| Legal and professional other fees | 516,084 | 428,297 |
| | 606,320 | 500,604 |

11. Net income/ (expenditure)

The net income is stated after charging:

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Depreciation of tangible fixed assets: | | |
| - owned by the Charity | 108,896 | 193,082 |
| Amortisation of intangible assets | 91,264 | 84,911 |
| Operating lease rentals | 130,000 | 50,576 |
| | <u>330,160</u> | <u>328,569</u> |

12. Auditor's remuneration

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Fees payable to the Charity's auditor and its associates for the audit of the financial statements (excluding VAT) | 53,500 | 50,000 |
| Fees payable to the Charity's auditor and its associates in respect of all other services (excluding VAT) | 1,450 | - |
| Fees payable to country office auditor for financial statements | 17,783 | 18,787 |
| Fees payable to the Charity's auditor and its associates for the audit of the financial statements | <u>72,733</u> | <u>68,787</u> |

13. Staff costs

| | 2023 £ | 2022 £ |
|------------------------------|------------------|------------------|
| Staff costs were as follows: | | |
| Wages and salaries | 6,534,535 | 6,259,526 |
| Social security costs | 459,987 | 390,854 |
| Other pension costs | 115,394 | 95,916 |
| | <u>7,109,916</u> | <u>6,746,296</u> |

The above staff costs include termination payments of £nil (2022: £nil) made during the year.

The average number of persons employed by the Charity during the year was as follows:

| | 2023 No | 2022 No |
|--|------------|------------|
| | 614 | 582 |

The number of higher paid employees was:

| | 2023 No | 2022 No |
|-------------------------------|------------|------------|
| In the band £60,001 - £70,000 | | 3 |
| In the band £70,001 - £80,000 | 3 | 2 |
| In the band £80,001 - £90,000 | 2 | |

The key management personnel of the Charity, comprising of the leadership team and the executive directors team. The total employee benefits of the key management personnel were £523,469 (2022: £515,370).

14. Trustees' remuneration

No Trustees received any remuneration during the financial year (2022: £Nil).

No Trustees received any benefits in kind (2022: £Nil). Trustees received reimbursement of expenses of £428 (2022: £486) during the year which relates to travel and accommodation to attend meetings.

15. Intangible assets

| | Software £ |
|----------------------------|-----------------------|
| Cost | |
| At 1 January 2023 | 553,576 |
| Additions | - |
| Disposals | - |
| Foreign exchange movement | (1,028) |
| At 31 December 2023 | <u>552,548</u> |
| Amortisation | |
| At 1 January 2023 | 338,186 |
| Charge for the year | 91,264 |
| Disposals | - |
| Foreign exchange movement | (397) |
| At 31 December 2023 | <u>429,053</u> |
| Net book value | |
| At 31 December 2023 | <u>123,495</u> |
| At 31 December 2022 | <u>215,390</u> |

The intangible assets, which comprise software, are amortised over a period of 5 years.

16. Tangible fixed assets

| | Freehold property £ | Fixtures, fittings and equipment £ | Motor vehicles £ | Total £ |
|----------------------------|------------------------------------|---|---------------------------------|--------------------|
| Cost | | | | |
| At 1 January 2023 | 1,440,462 | 1,290,549 | 117,790 | 2,848,801 |
| Additions | - | 189,584 | 43,442 | 233,026 |
| Disposals | - | (22,339) | (20,202) | (42,541) |
| Foreign exchange movement | (30,381) | (13,568) | (35,069) | (79,018) |
| At 31 December 2023 | <u>1,410,081</u> | <u>1,444,226</u> | <u>105,961</u> | <u>2,960,268</u> |
| Depreciation | | | | |
| At 1 January 2023 | 137,028 | 767,676 | 56,832 | 961,536 |
| Charge for the year | 34,471 | 153,257 | 27,270 | 214,998 |
| Disposals | - | (13,754) | (9,193) | (22,947) |
| Foreign exchange movement | (10,896) | (32,492) | (17,370) | (60,758) |
| At 31 December 2023 | <u>160,603</u> | <u>874,687</u> | <u>57,539</u> | <u>1,092,829</u> |
| Net book value | | | | |
| At 31 December 2023 | <u>1,249,478</u> | <u>569,539</u> | <u>48,422</u> | <u>1,867,439</u> |
| At 31 December 2022 | <u>1,303,434</u> | <u>522,873</u> | <u>60,958</u> | <u>1,887,264</u> |

All of the above assets are used for charitable purposes.

Included within freehold property is land of £530,000 which is not being depreciated.

17. Investment properties

| | 2023 £ | 2022 £ |
|---------------------------------------|----------------|----------------|
| Investment properties at market value | <u>665,000</u> | <u>665,000</u> |

All the fixed asset investments are held in the UK and are held at market value.

18. Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|------------------|----------------|
| Other debtors | 1,177,045 | 950,585 |
| Stock | 749 | - |
| Prepayments and accrued income | 4,241 | 43,798 |
| | <u>1,182,035</u> | <u>994,383</u> |

19. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|------------------|------------------|
| Trade creditors | 1,274,579 | 1,524,121 |
| Other taxation and social security | 288,381 | 437,492 |
| Other creditors | 816,369 | 717,541 |
| Accruals and deferred income | 1,171,917 | 1,243,348 |
| | <u>3,551,246</u> | <u>3,922,502</u> |

20. Statement of funds

| | At 1 January 2023 £ | Income £ | Expenditure £ | Gains and (losses) £ | Transfers in / (out) £ | At 31 December 2023 £ |
|------------------------------|------------------------------|-------------------|---------------------|----------------------------|------------------------------|--------------------------------|
| Unrestricted funds | | | | | | |
| General funds | 1,105,706 | 8,849,327 | (3,305,311) | - | (5,119,062) | 1,530,660 |
| Restricted funds | | | | | | - |
| Education | 307,725 | 4,370 | (587,301) | - | 542,300 | 267,094 |
| Humanitarian response | 360,591 | 12,977,566 | (11,612,240) | - | 45,580 | 1,771,497 |
| Food security | 2,681,528 | 19,851,711 | (18,431,851) | - | 622,071 | 4,723,459 |
| Healthcare | 53,011 | 1,028,264 | (1,354,804) | - | 316,598 | 43,069 |
| Orphans and child welfare | 639,709 | 7,509,867 | (8,194,688) | - | 719,163 | 674,051 |
| Water sanitation and hygiene | 1,022,351 | 1,405,914 | (1,732,624) | - | 634,016 | 1,329,657 |
| Other* | 763,619 | 4,590,777 | (3,862,685) | - | 2,239,334 | 3,731,045 |
| | 5,828,534 | 47,368,469 | (45,776,193) | - | 5,119,062 | 12,539,872 |
| Total of funds | 6,934,240 | 56,217,796 | (49,081,504) | - | - | 14,070,532 |

* Funds that have been restricted to specific countries but not any particular theme.

| | At 1 January 2022 £ | Income £ | Expenditure £ | Gains and (losses) £ | Transfers in / (out) £ | At 31 December 2022 £ |
|------------------------------|------------------------------|-------------------|---------------------|----------------------------|------------------------------|--------------------------------|
| Unrestricted funds | | | | | | |
| General funds | 1,971,794 | 6,304,470 | (4,125,617) | - | (3,044,941) | 1,105,706 |
| Restricted funds | | | | | | - |
| Education | 418,558 | 234,715 | (609,486) | - | 263,937 | 307,724 |
| Humanitarian response | 2,035,484 | 6,581,105 | (3,872,109) | - | (4,383,888) | 360,592 |
| Food security | 2,838,484 | 17,793,093 | (20,654,939) | - | 2,704,891 | 2,681,529 |
| Healthcare | 58,250 | 1,741,232 | (3,021,089) | - | 1,274,617 | 53,010 |
| Orphans and child welfare | 1,974,533 | 8,082,784 | (10,706,649) | - | 1,289,041 | 639,709 |
| Water sanitation and hygiene | 2,800,510 | 1,715,155 | (3,679,618) | - | 186,304 | 1,022,351 |
| Other | 746,785 | 591,516 | (2,284,721) | - | 1,710,039 | 763,619 |
| | 10,872,604 | 36,739,600 | (44,828,611) | - | 3,044,941 | 5,828,534 |
| Total of funds | 12,844,398 | 43,044,070 | (48,954,228) | - | - | 6,934,240 |

21. Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Intangible assets | 123,495 | - | 123,495 |
| Tangible fixed assets | 1,570,530 | 296,909 | 1,867,439 |
| Investment properties | 665,000 | - | 665,000 |
| Net current assets / (liabilities) | (828,365) | 12,242,963 | 11,414,598 |
| | 1,530,660 | 12,539,872 | 14,070,532 |
| | Unrestricted Funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
| Intangible assets | 215,390 | - | 215,390 |
| Tangible fixed assets | 1,614,481 | 272,784 | 1,887,265 |
| Investment properties | 665,000 | - | 665,000 |
| Net current assets / (liabilities) | (1,389,165) | 5,555,750 | 4,166,585 |
| | 1,105,706 | 5,828,534 | 6,934,240 |

22. Reconciliation of net movement in funds to cash flow from operating activities

| | 2023 £ | 2022 £ |
|---|------------------|--------------------|
| Net income/(expenditure) for the year | 7,136,292 | (5,910,158) |
| Adjustment for: | | |
| Depreciation and amortisation charges | 200,160 | 277,993 |
| Dividends, interest and rents from investment properties | (43,732) | (52,751) |
| Loss on the sale of intangible assets | - | - |
| (Gain) / loss on the sale of tangible fixed assets | - | - |
| (Increase) / decrease in debtors | (187,652) | 675,883 |
| Increase / (decrease) in creditors | (371,258) | 361,381 |
| Net cash generated from/(used in) operating activities | 6,733,810 | (4,647,652) |

23. Analysis of cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------------------|------------|-----------|
| Cash at bank and in hand | 13,783,809 | 7,094,707 |

24. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £115,394 (2022: £100,504).

25. Operating lease commitments

At 31 December 2023, the Charity had future minimum lease payments due under non-cancellable operating leases as follows:

| | 2023 £ | 2022 £ |
|---|----------------------------|----------------------------|
| Not later than one year | 130,000 | 130,000 |
| Later than one year and not later than five years | 115,833 | 245,833 |
| After more than five years | - | - |
| | <hr/> 245,833 <hr/> | <hr/> 375,833 <hr/> |

26. Related party transactions

Donations from Trustees totalling £1,559 (2022: £400) were received during the year.

The Emerging Markets Director, Hameed Al-Asaly, is the son-in-law of Mr. Mohamad Yousef, a member of the board of trustees. Mr. Al-Asaly was paid £85,001 (2022: £79,468) for his employment in his role including employer pension contributions. There were no balances outstanding at the end of the year and Mr. Al-Asaly is paid in line with the remuneration policy applied to all staff.

27. Subsidiaries

Human Appeal established a subsidiary, International British Waqf (company number 14790001; charity number 1208651), a company incorporated by guarantee, in April 2023. It was registered with the charity commission in April 2024. There was no activity during the financial year to 31 December 2023.



HEAD OFFICE

Human Appeal
Pennine House
Carrs Road
Cheadle, Cheshire
SK8 2BL
United Kingdom

humanappeal.org.uk
customercare@humanappeal.org.uk
T: +44 (0) 161 225 0225

INVESTORS IN PEOPLE[®]
We invest in people Silver

