

# 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.

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## 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)

Dr. Omar Mashjari

Dr. Kenneth Baldwin

Dr Abdulrahman Alhefny appointed to the Board of Trustees in October 2024

Ms Bilkis Shittu appointed to the Board of Trustees in October 2024

Dr Rajnaara Chowdhury Akhtar appointed to the Board of Trustees in October 2024

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

#### **Executive Directors**

Chief Executive Officer: Dr. Mohamed Ashmawey

Deputy CEO: Owais Khan

Programmes Director: Mehdi Benmrad

Fund Development Director: Zaheer Khan

Emerging Markets Director: Hameed Al-Asaly

Director of Performance and Accountability: Dr Ahmed Nasr

#### 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

# amil Zakariyya Omoteso

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We demonstrated our unique value once again in 2024, as together we brought hope to people in crisis in the UK and across the world. It is clear that our work is needed now more than ever. The world around us is changing rapidly: the impacts of climate change are wreaking havoc, armed conflicts continue to cause untold suffering, record numbers of people are being displaced – and silent, untold crises in the world's hardest-to-reach places are leaving millions without a voice.

Throughout the year, we worked with our global family of offices – including our new team in Canada – and with partners across the sector to deliver vital support to those impacted by some of the world's most urgent crises. Human Appeal is a lifeline for people pushed to the brink of survival, and this Annual Report illustrates both the breadth and depth of our impact. As you read the following pages, I urge you to remember that the suffering we responded to in 2024 is rooted in poverty, vulnerability, inequality, and injustice.

The challenges of the year reminded us of the value of unity – of working collectively towards a shared goal. Our dedicated Human Appeal family worked tirelessly to ease suffering, often while enduring the same perils as the communities we serve. In Gaza, where our own team members have lost family members – even their own children – and in Sudan, Yemen, Syria, Lebanon and beyond, colleagues stood side by side to maximise our impact and bring relief to those who needed it most.

We are especially proud to have continued protecting and nurturing the futures of the most vulnerable children in the world – those closest to the Prophet ...
Our orphan sponsorship programme grew by 673% in 2024. Before October 2023, Human Appeal supported over 3,270 children in Gaza through our Orphan Sponsorship Programme.

As of 2024, that number has risen to more than **14,780** children. While some charities chose to abandon their orphan programmes in the very first month of the conflict, Human Appeal has refused to give up on the orphans of Gaza. The Prophet said: "I and the one who cares for an orphan will be together in Paradise like this," and he held his two fingers close together. We remain guided by this principle in all we do for orphaned and vulnerable children.

At a strategic level, the Board of Trustees worked alongside our Directors to advance our Global 2030 Strategy - an ambitious commitment to raise £250 million so that we can reach and support **10 million** beneficiaries by 2030. This vision addresses immediate needs, tackles the root causes of suffering, and strengthens our internal systems, culture, and values. I want to thank our Board, committee members and executive leadership team for their dedication, and extend a warm welcome to three new trustees, including two sisters, strengthening our commitment to equality, diversity, and gender parity at the highest level of governance. I look forward to working with all our trustees to deliver our refreshed 2030 strategy.

Thanks to the generosity of our supporters worldwide – who gave their money, time, and expertise – Human Appeal reached an annual income of £90.2 million and supported over 6.2 million people in 2024. For that, we are deeply grateful. Our work would not be possible without you. With your support we will continue to stand with people in need and do all we can to secure a kind, caring, and just world – for every human.

As 2025 begins, we face significant challenges: cuts in overseas aid, ongoing crises, and a volatile geopolitical landscape. Needs continue to outpace funding, demanding that we be the best stewards of the precious

resources entrusted to us. We see this not just as responsibility, but as an amaanah – a sacred trust – and we will continue to honour it with transparency, accountability, and care. That is why we are strengthening agility and efficiency across our operations: investing in digital solutions, enhancing our data and analytics capabilities, and building capacity through our global hubs in Pakistan and Turkey, alongside our other field offices worldwide, to deepen local and national partnerships, expand reach, and streamline delivery.

This year, we also secured membership with the Core Humanitarian Standard (CHS) Alliance. This certification under the Core Humanitarian Standard affirms our commitment to quality, accountability, and integrity – ensuring we deliver the best possible outcomes for vulnerable communities.

Looking ahead, we know 2025 will be our hardest year yet. The world is more polarised, volatile, and vulnerable. Brutal funding cuts will test us, and crises might intensify. But it is in times and places of greatest adversity that we see the best of humanity. Together, we will rise to these challenges and hold true to our mission of being there – for every human.

Dr Kamil Omoteso Chair of the Board of Trustees



### A MESSAGE FROM OUR CEO

# r Mohamed Ashmawey

2024 tested us all. It was a year of profound suffering for the people we serve, and of hard challenges for humanitarians – but also a year of remarkable international solidarity. In places like Lebanon, the Occupied Palestinian Territory, Sudan, Ukraine, Nigeria, Pakistan, Bangladesh, and Yemen, conflicts and disasters flared, displacing families, destroying homes, and pushing fragile communities to breaking point. Women and girls suffered most, enduring horrific levels of violence and violations of their human rights. The climate crisis added fuel to the fire. From floods and droughts to hurricanes and heatwaves, extreme weather was a key driver of humanitarian needs. 2024 was also the deadliest year on record for humanitarian workers: 383 killed, most of them in Gaza (UN 2025). Growing global hunger, a worsening climate crisis, and rising inequalities meant communities needed Human Appeal's support more

The conflict in Gaza and the West Bank remained a huge priority for us in 2024. Despite unprecedented suffering and frequent border closures in 2024, Human Appeal maintained consistent delivery of aid—both sourced externally and internally—to those most in need. Crucially, much of our humanitarian assistance is sourced locally and delivered directly by our team on the ground in Gaza. This includes over **4,369,948 million** servings of hot meals, prepared in our Gaza kitchens and **13,069,000 litres** of drinking water. Our mobile medical clinics continued to provide essential healthcare to **21,735** individuals, while our family camps offered shelter to **169** internally displaced families.

Over the past year, we've also erected **5** masjids as dedicated spiritual oases for peaceful prayer and supplication in the Middle Area of Gaza. These large community tents provided vital spaces for Palestinians to gather, pray, and worship

despite the widespread destruction of mosques. Even amidst war, we ensured that spiritual life was not extinguished, helping families observe Ramadan and Qurbani through your generous donations.

In 2024, as one of the first charities in partnership with the Jordan Hashemite Charitable Organization (JHCO), we delivered 135 tons of aid—equivalent to 3 planes carrying medical supplies, high-nutrition food parcels, baby items, winter clothing, mattresses. blankets, and more—through the Egyptian crossing. Our medical supplies included critical items such as antibiotics, anaesthesia, surgical equipment, rehabilitation tools, infant care essentials, pain relief, and prenatal vitamins, alongside locally sourced aid within Gaza. Gaza remained one of the deadliest places for civilians and humanitarian workers alike, yet our teams persevered, embodying courage and faith.

Across more than **30** countries and territories, Human Appeal was there, saving and uplifting over 6.2 million lives – even in the hardest-to-reach places. The effects of climate change compounded human suffering. The hottest year on record saw devastating floods in Bangladesh, where we reached hundreds of families in Burichong Upazila with survival packages, and in Nigeria, where floods displaced **300,000** people and affected over a million people. Our teams reached **thousands** of people there with food parcels, health, and hygiene kits, helping to protect them from deadly waterborne diseases. In Senegal, torrential rains in Dakar and surrounding areas led to a state of flood emergency. Human Appeal responded immediately, designing a multi-sectoral response that addressed urgent local needs.

In Morocco, our three-phase earthquake recovery programme continued

in 2024, including modular shelters, classrooms, and professional centres to support hundreds of families. In Syria and Türkiye, we pioneered dignified light-briquette shelters, now built across **three** towns after over **14** years of conflict. Al Yasameen Town hosts **1,500** new homes for displaced families, complete with water wells and tanks. In Al Zohoor village, we built housing and schools, and trained young people in mobile phone repair, pastry making, accessories, and detergent production—helping families move towards self-reliance.

In Syria, we were honoured to welcome senior United Nations Office for the Coordination of Humanitarian Affairs (OCHA) leadership, including DRHC David Carden, Ian Rodley, and Deputy Tahir Ibrahim, to our Al Yasameen project site. They witnessed firsthand the quality of our integrated shelter programme, and their visit reinforced the global call for dignified housing solutions. This recognition directly contributed to Human Appeal securing the largest single OCHA grant in our history—a testament to the dedication and vision of our teams.

In Somalia, we launched a cataract surgery campaign, restoring sight for hundreds of patients and treating others for a range of eye conditions, with the support of the Islamic Development Bank (IDB).

In Yemen, we delivered life-saving health and food security initiatives. In Aden, we launched an early breast and cervical cancer detection programme, equipping the cancer centre with vital machinery and solar power, and funding treatment for women in desperate need. In Sana'a, we built a semi-automatic bakery that now provides orphanages with fresh bread daily.

Meanwhile, in Sudan, more than a year into the emergency, our Charity Bread Project began producing **15,000** loaves per day, reaching thousands of families. We also distributed thousands of nonfood and hygiene kits in Khartoum, Sennar, Blue Nile and Northern states in partnership with the International Organisation for Migration (IOM).

In Syria, our Al Iman Hospital in Sarmada expanded its range of services for women and children. Clinics and departments were reorganised to improve patient care, with dedicated spaces for malnutrition treatment, maternal health, and paediatric services.

In Togo, we built solar-powered wells serving **thousands** of people. And in Senegal, Human Appeal launched a landmark three-year partnership with the Papiss Demba Cissé Foundation. Inspired by the former Premier League player's own journey, this collaboration will deliver solar wells, refurbish schools and orphanages, and establish a football academy in Sedhiou—empowering the next generation while addressing urgent development needs.

Closer to home and in response to the continued cost of living crisis, our award-winning Wrap Up UK campaign marked its ninth year, delivering over **29,000** coats in partnership with Hands on London – and grew into a year-round initiative: Wrap Up Door to Door. In partnership with Bag2Charity, we now collect coats, clothes, and shoes from **20** UK cities, delivering warmth to those in need locally while recycling clothes to fund our Where Most Needed Appeal internationally. Together, this initiative supports vulnerable people and protects the environment.

In Ramadan 2024, donations grew by **226%**, reflecting extraordinary global generosity. We also established our first WAQF subsidiary, investing in an Islamic school that will provide both education and long-term sustainable support.

As always, we focused in 2024 on earning and honouring the trust of those we serve, as well as our staff, volunteers, supporters and partners, without whom our work would not be possible. Aligned with humanitarian principles, our faith guided every intervention. Millions more rely on us in 2025, and with your support, God willing, we will do everything possible to help them.

Together, we will ensure that we are h ere for humanity for as long as we are needed.

Dr Mohamed Ashmawey Chief Executive, Human Appeal

### STRATEGIC REPORT

### **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 **33** 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 2024, we continued to deliver projects under four broad thematic areas:



**Humanitarian** relief



Sustainable development



Seasonal programmes



Child welfare



### GLOBAL PROGRAMMES STRATEGY 2024



Throughout 2024, 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**

security through
sustainable agriculture,
strengthening supplychain resilience, and
improving nutrition
amongst communities
affected by disaster,
climate change,
conflict, and poverty.



### WASH (WATER SANITATION

& HYGIENE)

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



### **EDUCATION**

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.



### **CHILD WELFARE**

S We provide one-to-one sponsorship to improve for child welfare, keeping age child safeguarding nd central to our approach nities. and practices.



### **LIVELIHOODS**

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



### 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
- Inclusio
- Protection
- Value for money

**OUR REACH HEADQUARTERS** PARTNER OFFICES **COUNTRY OFFICES LOCAL PARTNERS** BOSNIA AND HERZEGOVINA LEBANON NORTH MACEDONIA AFGHANISTAN BANGLADESH MOROCCO MALI I NIGER MAURITANIA TOGO CAMEROON **ETHIOPIA** CHAD Human Appeal Annual Report & Financial Statements 2024 Human Appeal Annual Report & Financial Statements 2024

# OUR YEAR IN NUMBERS

2024 was marred by escalating conflicts and spiralling malnutrition. Our supporters allowed us to sustain and support **6,240,711** of the world's most at-risk and vulnerable people through emergency, development, and seasonal projects, including







30 COUNTRIES WORKED IN WORLDWIDE

HUMANITARIAN EMERGENCIES RESPONDED TO

26
GLOBAL
INSTITUTIONAL
PARTNERSHIPS



**35,607**ORPHANS SPONSORED



1,812,689

PEOPLE SUPPORTED DURING RAMADAN, EID AL-ADHA AND WINTER



### **OUR IMPACT AROUND THE WORLD**

In 2024, we helped 6,240,711 people across 30 countries.

### **AFGHANISTAN**

### 1,120 people helped

We supported **1,120** people in Jawzjan province and Baghlan province after devastating floods, providing kitchen items, hygiene kits, and hot meals.

### **BANGLADESH**

### **114,301** people helped

We helped **114,301** people in Bangladesh through projects that supported children living on the street, and provided sustainable clean water points, winter support, Ramadan meals and Qurbani meat. We also supported families affected by Cyclone Remal with cash vouchers, food parcels livestock support, and hygiene kits.

### **BOSNIA AND HERZEGOVINA**

### 1,000 people helped

We supported **1,000** people affected by flash floods, providing food parcels, hygiene kits, and cash assistance.

### **CAMEROON**

### 6,300 people helped

We supported **6,300** people through Qurbani distributions.

### **CHAD**

### 11,466 people helped

Our work focused on providing Qurbani meat.

### **INDIA**

1,064,084 people helped

We focused on providing Qurbani meat to vulnerable families.



AID AL-ADK

MALI

2024







### **IRAQ**

### 18,471 people helped

Our work in Iraq focused on protection against gender-based violence, livelihood and farming training and tools, school kits, Ramadan iftars, Eid gifts and meals, Qurbani meat, and winter kits to displaced communities.

### **JORDAN**

### 12 people helped

This year, we expanded our honeybee project to support farmers in Jordan.

### **KENYA**

### 7,842 people helped

We responded to the drought and hunger in Tana River County, providing hot meals, 46 shallow wells, a makeshift mosque, and household kits containing mosquito nets and blankets. Our work was split between Qurbani, and development projects to make communities resilient to drought.

### **LEBANON**

### 160,852 people helped

Our work in Lebanon included Qurbani and Ramadan projects, as well as food parcels, orphan support, bread deliveries, winter support, back to school supplies, clean water and hygiene kits. We also provided emergency support in response to the bombings. Throughout the year, we supported vulnerable Lebanese families as well as Syrian and Palestinian refugees.

### **MALAWI**

### 19,895 people helped

Our work in Malawi focused on Qurbani projects.

### MALI

### 8,400 people helped

Our work focused on Qurbani meat distributions.

### **MOROCCO**

### 20,079 people helped

In Morocco, we supported people affected by the earthquake, provided in-kind medical support to hospitals, and we provided food parcels during Ramadan to vulnerable families.

### **NEPAL**

### 36,820 people helped

In Nepal, we focused on Qurbani meat distributions.

### **NORTH MACEDONIA**

### 84 people helped

We focused on supporting 84 orphans.

### **NIGERIA**

### 39,374 people helped

In Nigeria, we focused on Ramadan and Qurbani projects, nutrition, as well as a sustainable clean water borehole project. We also provided orphan sponsorship and supported families affected by flooding in Borno State with emergency kits containing food and hygiene items.

### **PAKISTAN**

### **1,370,279** people helped

Pakistan is one of our country offices, where we have **10** local field offices. In 2024, 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, and the construction of a modern, fully equipped girls' school.

### **PALESTINE**

### **1,728,317** people helped **8,293,512** items of aid

Palestine was a major focus in 2024; we provided emergency aid in Gaza as well as iftars, Qurbani meat, and orphan sponsorship. Our Gaza emergency response included mobile clinics and schools, fresh food parcels, iftars, clean water, and hot meals. In the West Bank, we supported families in refugee camps following violence and attacks on homes.

### **SENEGAL**

### 64,683 people helped

In Senegal, we focused on winter, Ramadan and Qurbani projects as well as nutrition projects supported by Aqiqa and Zakat al-Fitr. We rehabilitated and fully equipped an orphanage in Dakar, constructed **5** new classrooms in Sedhiou and supported marginalized children with uniforms and back-to-school kits. We provided wheelchairs to people with disabilities, supported orphans' families with food parcels and cash vouchers, and installed **14** wells and **10** hand pumps in rural regions. In response to flooding, we provided emergency support through food, hygiene kits, blankets, mattresses and mosquito nets.



### **SRI LANKA**

### 801 people helped

In Sri Lanka, we supported orphans, with a focus on education and higher education, giving children and young adults the tools for a brighter, empowered future.

### **SUDAN**

### **229,719** people helped

In Sudan, we provided nutritious iftars and supported people affected by the conflict by providing bread, clothes, mobile clinics, shelter, dialysis kits, livelihood support, nourishing food, household and hygiene kits, wheelchairs, and pacemakers.



### **SOMALIA**

### 306,849 people helped

In Somalia, we supported orphans, installed boreholes, trucked clean water, provided Qurbani and Ramadan iftars, and supported families displaced by conflict, floods and drought. We also provided medical support that focused on maternal health, eyecare and cataract surgery, and provided medical supplies to hospitals in the Banadir region.

### **SYRIA**

### **678,092** 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. As thousands were displaced in late November due to escalations, we provided warm clothes, fuel, and food to affected families. Throughout the year, we supported health projects through Al Imaan Hospital, health centres, projects combating disease, water wells, and livelihood projects.

### **TOGO**

### 9,500 people helped

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

### **TÜRKİYE**

### 57,825 people helped

In Turkey, we supported survivors of the earthquake and orphans, provided child-friendly spaces, sponsored refugee families, and provided scholarships to Syrian children and **170** Syrian university students.

### **TUNISIA**

### 83 people helped

In Tunisia, our work focused on orphan sponsorship.

### **UNITED KINGDOM**

### 33,103 people helped

In the UK, our projects focussed on community projects, nutrition, and mental health.

### **YEMEN**

### 200,034 people helped

In Yemen, in addition to orphan sponsorship, Ramadan and Qurbani projects, we also supported babies with neonatal care, provided cervical cancer screening, assisted displaced families, rehabilitated schools, provided medical equipment, treatment, and medicine, combated cholera, planted coffee trees, and supported people affected by floods. in Borno State with emergency kits containing food and hygiene items.





### **OUR GAZA PROJECTS IN FOCUS**

Since October 9, 2023, our Palestine team have worked every single day to support people affected by the bombing, displacement, starvation, and dehydration in Gaza. Between October 2023 and December 2024 we provided **8,436,878** items of aid to **1,751,583** people\*.

\*Due to the challenging context in Gaza, it is not possible to precisely calculate the number of unique individuals reached. To avoid double counting, we report based on project outputs rather than cumulative figures. Where repeated support is likely (e.g., hot meals), we present the highest single figure delivered; where distributions occurred in different locations, cumulative totals may be reported. In some cases, we provide the total number of items distributed (e.g., 6 million hot meals), noting that some beneficiaries may have received support more than once.



4.4 million

hot meals



75,129 family food parcels



21.735

treatments at our mobile clinics



54,787

beneficiaries who received medicines or medical supplies







30,577

beneficiaries who received winter items such as blankets, clothes, mattresses

23





### VILLAGE TRANSFORMATION IN PAKISTAN

Launched in 2022, our village transformation project in Tharparkar supports communities hit by drought with a multi-pronged approach, allowing villages to be resilient by meeting their needs across several sectors. In 2024, we completed this project, transforming 11 villages for a total of 8,674 people. Each village received solar-powered street lights, 10 latrines, 20 pairs of goats for milk production and to earn a livelihood, livestock management training, and climate-smart kitchen gardening training and tools.

#### **GIRLS' SCHOOL IN KASHMIR**

Our fully-equipped three-storey girls' school in the Bagh District, Pakistan-administered Kashmir, has 22 classrooms, 4 administrative rooms, an IT suite, science labs, library, a hall and 24 toilets. 1,000 girls now have a safe space to receive a full education with modern equipment.



#### **AMINAH CENTRE**

Our Aminah drop-in centre provides classes, food, and a safe space for children living on the streets of Lahore. Around **300** children received informal education in reading, writing and maths; **100** children received daily meals; **2,500** children have access to basic health services; testing, and medication; **2,000** received counselling and protection services; and **150** received vocational training and the opportunity for start-up grants to launch small businesses.

### FLOOD-RESISTANT HOMES IN PAKISTAN

In a project spanning **15** months across 2023 and 2024, we constructed **250** floodresistant shelters in Pakistan. In response to the devastating floods in 2022, we've now rehomed **1,915** people in homes containing a room, toilet and kitchen, ventilation, and a clean water supply. An additional 25 families received an identical home but with two rooms. Each home is raised off the ground to protect it from future floods. We installed solar panels on each home to provide home and street lighting, providing both safety and a means to continue earning a living for the many small-scale businesses, such as tailoring and handicrafts.

### BILAWAL'S STORY A FLOOD RESISTANT HOME

"It was very difficult during the floods.

There was water everywhere. Our homes got destroyed. We carried our children on our shoulders and went to Warah City.

When we came back after the floods, there was nothing left. We had to stay in a tent. It was very difficult for us, as it was so hot.

We used to pray for Allah to send someone to build homes for us.

We were really happy when they came to our village on a boat and saw our condition.

"When the Human Appeal team came here and they promised that they would build us new homes, we felt really happy."

I also took part in constructing homes. They gave us this solid house and a source of income.

This house is built 5 feet above the ground. Now, this house will be safe from the floods as it's very strong. We have a toilet, a kitchen, and we have electricity in our house.

Before, my family used to go outside to answer nature's call, I was always worried. Now, no matter how the weather is, we can easily use our toilet. Our nearest water source used to be very far so I had to carry a water bottle on my head. Now, we drink clean water and we are grateful to Allah. This water is clean and full of minerals, which helps to keep us safe from disease.

Now we are really happy and satisfied. We all pray for Human Appeal as they have given us this wonderful house.

We have ceiling fans here. Our children are very happy. I had never imagined this."





### OUR SOMALIA PROJECTS IN FOCUS

### IMPROVING EYE HEALTH IN SOMALIA

In a continuation of our eye health campaign in 2023, this year we conducted a primary eyecare workshop, training **60** public healthcare workers on the management of eye diseases across **six** day-long sessions. Alongside this, we also ran free eye consultations in Mogadishu, Baidoa and Gedo, screening **10,184** people – almost two-thirds being women – for eye diseases. Subsequently we provided **488** women and **512** men with cataract surgery to restore their eyesight.



### OUR SUDAN PROJECTS IN FOCUS

#### **BAKERIES AND BREAD**

Working with a local bakery in Omdurman, we provided **15,000** pieces of bread every day for **three** months, allowing **1,500** families to have a secure source of food. In all, we provided employment to **12** bakers, producing **1,350,000** pieces of bread.

#### **MOBILE CLINICS**

We established a community mobile clinic that spent **one** month in **three** different areas of Madani, supporting **10,000** people, with a focus on babies, children, pregnant and nursing mothers, old people, and people with disabilities.



### OUR SYRIA PROJECTS IN FOCUS

#### **AL IMAAN HOSPITAL IN SYRIA**

Every month, Al Imaan Hospital treats around **6,000** people per month, providing support to mothers, newborns, children and people with sickness or malnutrition. It's the only hospital of its kind in the area, and has ambulances and **two** mobile clinics that help to support the local residents within their own communities. This year, we expanded Al Imaan Hospital, constructing and equipping a new building that supports **5,689** people per month with a paediatric clinic, a children's ward, a nutrition department, and four other departments, taking the pressure off strained services in the main building.

#### **SYRIA HOMES**

Our rehoming project has provided a total of **9,152** displaced people with new homes since 2021. In 2024, we constructed a third town - Al Yasameen – providing **1,500** homes with a kitchen, lavatory, **two** bedrooms and foyer, as well as electricity, plumbing and water. In 2025, we'll be expanding this village with **199** new homes, while rehabilitating **770** homes for returnees.



### OUR YEMEN PROJECTS IN FOCUS

### NEONATAL EQUIPMENT IN YEMEN

We provided life-saving medical equipment to **two** neonatal centres in Yemen. The **two** neonatal ventilators, **five** pulse oximeters, and two patient monitors supported **700** babies across **four** months, and will continue to benefit babies for years to come.

#### **DIALYSIS IN YEMEN**

We provided dialysis kits to **125** patients at Althawra Hospital in Taiz, allowing them to receive dialysis twice weekly for **two** months.

### CERVICAL CANCER SCREENING IN YEMEN

We provided a health centre in Aden with the equipment needed for the detection of cervical cancer, including an ultrasound device, colposcope and microscope. We also covered the examination fees for 3,259 women, and signed an agreement for affordable quality care for women after the project ends.

### **ISNINA'S STORY**

"I had never thought I would leave my home in Garissa County," Isnina says quietly, sitting outside the makeshift shelter where she now lives with her four children. "But the drought took everything. Our animals died, the land cracked open. There was no food, no water. We walked for days to get here to the Tana River, hoping to survive."

When Isnina arrived, life was still very hard. "We used to spend hours walking just to find dirty water to drink from the Tana River which is also infested with crocodiles and hippos. The children would get sick all the time. And many nights, we went to sleep with nothing in our stomachs. It was very painful to see my children cry from hunger."

In October 2024, Human Appeal's team reached her village with their emergency support.

"They built a new shallow well close to where we live. For the first time in a long time, we have clean water! My children can drink safely now. I use it to cook and wash too. It has saved us from disease, she says, smiling warmly.

Isnina also received a food basket from Human Appeal.

"The basket had maize flour, wheat flour, rice, and cooking oil. When I opened it, I cried. It meant my children would eat properly for a whole month. It gave me peace of mind." Hot meals were also a lifeline for her family. "There were days when we didn't even have any food, like [yesterday]. Human Appeal's hot meals were a blessing. We could sit together and eat warm food. It gave us strength and hope to keep going.

With young children sleeping on bare ground, mosquito nets and blankets were yet another critical support.

My youngest, Halima, is only three years old. She used to shiver at night whenever it rained, and we were always scared of malaria. But now, we have nets to protect us and blankets to keep warm. It has made a big difference."

Today, Isnina's life has changed to better.

"I am not afraid anymore. We still have challenges, but with clean water, food, and protection, we can survive and rebuild. I thank Human Appeal with all my heart. They remembered us when no one else did, even our national and local government. Human Appeal has saved my children's lives." Alhamdulillah."



### ORPHAN SPONSORSHIP

# IN 2024, HUMAN APPEAL SPONSORED 35,607 ORPHANS ACROSS 14 COUNTRIES

For children across the globe, 2024 was a year with significant challenges – conflict, economic crisis, and climate disasters impacted children's access to basic rights, including shelter, education, and healthcare. The number of orphaned children increased and was particularly impacted by war and crisis zones.

Despite these challenges, Human Appeal has continued to strengthen our field presence, ensuring continued comprehensive support for orphans.

### THE ORPHAN SPONSORSHIP PROGRAMME

Monthly or annual donations from our sponsors support orphaned children with essential needs such as food, clothing, healthcare, school supplies, and housing costs. Through this open-ended, one-to-one programme, supporters can choose a specific orphan to sponsor, or alternatively, Human Appeal can assign one on their behalf. Sponsors can sign up through our website, our donor care telephone team, or at in-person events.

In 2024, our supporters sponsored **35,607** orphans across **14** countries: Iraq, Lebanon, Morocco, Nigeria, North Macedonia, Pakistan, Palestine, Senegal, Somalia, Sri Lanka, Syria, Tunisia, Türkiye, and Yemen.

Protection is at the forefront of our orphan programme, with **75** safeguarding and child welfare officers across the globe. Additionally, our Global Safeguard Advisor, based in Tanzania, provides ongoing training to all International Field Officers to further protect these children.

We're committed to preserving the education of young children – not only is it their right, but it's also key to ensuring a better future. All sponsored children must be enrolled in school, unless they have a disability that makes it too difficult to attend.

#### **DEVELOPMENTS IN 2024**

In 2024, we broadened our programme to new regions – notably Sudan and Senegal, and continued providing ongoing support and sponsorship.

Despite the risks our team faced in Gaza, we expanded our work here, sponsoring an additional **11,504** more orphans, bringing the total number of orphans sponsored in Gaza to **14,781**. Our dedicated team worked tirelessly to maintain a strong connection with the children and their families, keeping sponsors informed of their progress

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

We increased the number of child welfare officers by around **16%** - from **63** in 2023 to **75** in 2024.

### LOOKING TOWARD THE FUTURE

As we move into 2025 and beyond, our goal is to expand our programme to reach more orphans, with a focus on children in extreme crisis. In Gaza we're working to continue ensuring that sponsorship is uninterrupted and expanded to support more children.

We're also working to ensure our work is holistic, with a sustainable impact across education, healthcare, child protection and community engagement.

Recent global assessments highlight several urgent needs for orphans and vulnerable children, including enhanced access to education, improved healthcare, and economic empowerment for families. In 2025, we will continue to work towards delivering long-lasting, transformative impacts through these key focus areas.



# SUSTAINABLE DEVELOPMENT THROUGH SPECIAL REQUESTS

Human Appeal's special requests programmes allow supporters to gift vulnerable people and communities' life-changing donations, including wells, livelihood training, and sustainable farming. Our special requests projects embody the impactful compassion of Islamic charity, known as Sadaqah Jariyah, which continues to yield benefits for those in need and offers donors an enduring source of reward.

Each of our special requests projects share the essential qualities of practicality, sustainability, and the potential to create lasting positive change. They actively contribute to the UN's Sustainable Development Goals, empowering communities to lift themselves out of poverty with skills and projects that last.

In 2024, we supported **432,029** people across **six** countries. These are a few of the projects we're most proud of:

In 2024, WE SUPPORTED 432,029
PEOPLE THROUGH SPECIAL REQUESTS.

### **DEEP WATER WELLS**

An absence of clean water disrupts the foundations of communities and livelihoods. Not only are families forced to drink unsafe water, which increases sickness and disrupts health, but they also cannot grow crops, nourish livestock, maintain sanitation, stay hydrated and wash food for cooking. In the most marginalised regions of Pakistan and Bangladesh, getting access to uncontaminated water is a daily challenge.

In 2024, we installed **238** deep water wells in Bangladesh and **713** deep water wells in Pakistan, each benefiting around **105** people. Before installation, our water engineers inspect locations, ensuring our wells are built in areas where there is plenty of groundwater, and these specialists continue to monitor the project to guarantee that communities have access to safe, tested, and sustainable water. These wells not only provide lifesustaining water but lead to healthier communities and increased economic stability.

#### **WHEELCHAIRS**

For people with disabilities in low-income communities, a lack of mobility options directly impacts their independence and ability to build meaningful, fulfilling lives. In 2024, we provided wheelchairs to **35** people in Pakistan.

#### PAIR OF MILKING GOATS

In 2024, our supporters helped us to provide **28** pairs of milking goats to low-income families across **6** villages in Pakistan, with a focus on women-led households. These goats help to provide protein-rich milk to children struggling from food scarcity, with extra milk being sold for additional income.

#### KITCHEN GARDENING

To help improve food security in Tharparkar, Pakistan, we provided **62** rural families in Pakistan with climatesmart agriculture support (seeds, tools, and on-farm training). We helped families to grow produce to eat on unused land near their homes, and to sell any excess locally for an additional income.

#### **SEWING MACHINES**

A one-off gift of a sewing machine can transform a future – we provided **669** older girls and women with sewing machines and training in a variety of tailoring skills, allowing them to have a sustainable source of income for years to come.

#### **HONEY BEE FARMING**

Honey bee farming provides vulnerable people with the opportunity to manage their own beehives and produce honey and other bee products to sell locally. In 2024, Human Appeal provided 195 people with 4 hives each, as well as the support and resources to begin honey bee farming to secure a sustainable livelihood.

### OLIVE TREES AND COFFEE TREES

Our tree projects provide families with olives and coffee saplings, allowing them to farm and sell the coffee and olives for profit. Since these trees produce fruit for years, it's a sustainable way to earn a living and provides opportunities to expand their livelihoods. In 2024, we provided **80,500** olive trees to **6,550** families – that's around **12** trees per family. We also provided **1,000** coffee trees to **553** families in Yemen, boosting a traditional product which is very sought-after globally.



# SEASONAL CAMPAIGNS



Each year, Human Appeal runs three seasonal campaigns inspired by Islamic principles. These campaigns are based on a set calendar – the winter months, the month of Ramadan, and Qurbani, which is during the month of Dhul Hijjah. These three campaigns are designed to nourish, shelter, and support vulnerable communities around the world, no matter their beliefs.

Our winter campaign provides essential warmweather gear and shelter to individuals and families to help them endure the brutal cold throughout the winter

For Eid al-Adha, we perform Qurbani sacrifices while providing nourishing meat to marginalised families around the world.

Our annual Feed the Fasting campaign in Ramadan provides hot meals and month long food parcels to families struggling for food. Our commitment to fostering a caring world reflects the timeless values of Islam, inspiring empathy and social responsibility.



IN 2024, WE SUPPORTED 1,812,689
PEOPLE THROUGH OUR RAMADAN, QURBANI AND WINTERISATION CAMPAIGNS – THAT'S ALMOST A MILLION MORE PEOPLE THAN LAST YEAR.

### FEED THE FASTING

### 222,096 people supported\*

### **36,336** people supported with Zakat al-Fitr

Each Ramadan, we help our supporters to provide ifter to vulnerable communities around the world, a traditional charity that brings Muslims together across borders, and that provides unique religious rewards.

In 2024, we provided hot meals and month-long food parcels, supporting a total of **222,096** people. Typically, hot meals include meat, bread or rice, a drink, dates and a dessert. Our food parcels consist of essential items such as flour, sugar, rice, and lentils, dates, tea, and juices, in addition to locally adapted ingredients. With these provisions, families can prepare suhoor and iftar meals throughout the holy month of Ramadan.

When Ramadan concludes, we also help supporters to dispense 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**

### 1,437,518 people helped across 24 countries

Each year, Muslims around the world celebrate Eid al-Adha, which coincides with the sacred Hajj pilgrimage. To mark this joyous occasion, Muslims globally participate in Udhiyah – or Qurbani – an act of animal sacrifice, commemorating the unwavering devotion of the Prophet Ibrahim (AS), peace be upon him. The meat obtained from the sacrifice is distributed among the most vulnerable members of the community, spreading the spirit of sharing and compassion.

Human Appeal helps Muslims to perform their Qurbani in the communities where meat is most needed, enabling them to fulfil this noble duty with a maximum impact, bringing joy and sustenance to vulnerable families while fostering a sense of unity and caring within the ummah.

### **WINTER**

### **75,535** people helped across **9** countries

Across the **9** countries we worked in this year, families were already struggling with climate disasters, conflict, displacement, and trauma, while dealing with the added hardship of winter. For the most vulnerable families, this extra struggle can be the challenge that they cannot overcome. Each year, Human Appeal refocuses during winter, anticipating hardships and providing support to families in crisis during winter.

Between November 2024 and March 2025, Human Appeal provided warm-weather clothing, heating sources, hygiene kits, and other essential supplies, helping to mitigate some of the effects that harsh winter conditions can have on families.

With help from our partners and on-theground support, we provided winterisation support in nine countries: Afghanistan, Lebanon, Morocco, Pakistan, Palestine, Sudan, Syria, Yemen, and the UK.

### **BACK-TO-SCHOOL**

### 22,865 children supported during Back-to-School season

Each late autumn, we help thousands of vulnerable children return to school by providing schoolbags, uniforms, and learning materials such as books and pens, empowering them to study for a brighter future.

\*In Gaza during Ramadan, we provided **543,266** hot meals and more than **12,000** food parcels. However, to maintain accuracy and avoid double-or triple-counting—since many individuals received support multiple times—this figure is not included in our overall totals, though the scale of impact remains significant.

### MIDDLE EAST DEPARTMENT

#### COMMUNICATION

In 2024, the strategic goals, priorities, and objectives of the Communications Department for the Middle East focused on leveraging digital platforms to amplify outreach, drive engagement, and enhance fundraising efforts. The department aimed to establish a robust, multi-channel communications strategy that maximised visibility and strengthened donor trust. Key priorities included optimizing the website to serve as a central hub for storytelling, campaign launches, and a secure, user-friendly donation processes. This involved enhancing SEO, improving UX design to increase conversion rates, and integrating impactful visuals and success stories that resonated with the audience in the region.

Additionally, paid ads served as a cornerstone of the strategy, targeting specific demographics through platforms like Google Ads and social media advertising tools to expand the donor base, promote urgent campaigns, and reach untapped regions within the Middle East. The objective was to utilise data-driven advertising techniques to ensure high ROI by tailoring ads to potential donors' behaviours and preferences.

Furthermore, social media played a critical role in engaging existing supporters and reaching new audiences. The department prioritised creating emotional, culturally relevant, and visually appealing storytelling on platforms like Facebook, Instagram, and X. By adapting content to match the preferences of a Middle Eastern audience, the goal was to foster a sense of community, build trust, and drive tangible support such as donations and campaign sharing.

Ultimately, the department endeavoured to align its efforts across these channels to increase fundraising, strengthen relationships with donors, and raise awareness about pressing causes in the region, ensuring a seamless, impactful, and coordinated approach to its 2024 objectives.

#### **INSTITUTIONAL FUNDING**

Institutional Funding in the Middle East centred on developing sustainable partnerships with key organisations, governments, and international entities to secure long-term financial resources for impactful programmes. The strategic goals prioritised strengthening relationships with regional and global institutions by aligning projects with their funding priorities and addressing critical needs in the region. Objectives included increasing the volume and diversity of institutional donors, building credibility through impactful reporting and transparent processes, and fostering collaborative partnerships. Additionally, we prioritised tailoring proposals that centred donors' objectives, emphasising sustainable development. innovation, and measurable outcomes. By leveraging regional expertise and showcasing success stories, the team aimed to enhance trust, expand funding opportunities, and establish a resilient foundation that supported long-term growth and development initiatives in the Middle East.

Our Donor Care initiatives also demonstrated significant progress, with 500 donors engaged effectively. Furthermore, we gained substantial media recognition, being featured in 14 top-tier newspapers and websites, further enhancing our visibility and credibility.

In alignment with our mission, we were proud to successfully launch the Al Jazeera Campaign on behalf of the Human Appeal family. These achievements underscore our commitment to delivering measurable and sustainable results while building strong donor relationships and increasing our organisational impact.

We secured a long-term partnership with the Jordanian Hashemite Royal Charity Organization (JCHO), which played a vital role in delivering our aid to Gaza. Additionally, we established long-term partnerships with Pomazi BA and Mashiakha Islamiah, further enhancing our efforts and expanding our reach.

# THE WAQF FUND



The Waqf Fund is an independent subsidiary of Human Appeal, reviving the sunnah of waqf by investing donations into sustainable assets to generate ongoing income which is then used to fund life-changing projects that provide water, nutrition, orphan support, healthcare and emergency aid. The Waqf Fund has not been consolidated into the Human Appeal accounts as activities within the subsidiary during the year were not material to the group.

When a donation is made to the Waqf Fund, the cycle of ongoing charity is set in motion, ensuring a perpetual impact that lasts for generations. The Fund invests in sustainable sources of income in order to fund charitable projects.

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### In 2024, The Waqf Fund implemented multiple projects worldwide, including:

- empowering vulnerable orphans through educational support and scaling up honeybee farming initiatives for livelihood enhancement in Pakistan.
- distributing essential school kits for internally displaced students in Iraq,
- · distributing Qurbani in five countries,
- sight-restoring cataract surgery in Somalia,
- providing critical emergency food and water aid in Gaza, and
- supporting UK projects providing mental health support and nutritional food parcels.

# INSTITUTIONAL FUNDING AND PARTNERSHIPS

#### STRATEGIC GOALS

In 2024, 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.

This year, our institutional partnerships raised funds for 26 projects across 8 countries. Notably, our projects supported displaced families in Gaza, Sudan, and Syria.

#### **EMERGENCY RESPONSE**

In 2024, we also supported communities affected by emergencies in Sudan, Syria, Palestine, and Afghanistan. In the latter, as medical facilities were destroyed and unusable, we provided mobile medical camps for almost 4,000 people in Herat. In Palestine, we provided food, water, hot meals, hygiene kits, and medical disposables in Gaza. In Syria, we continued providing primary healthcare services and vaccination in Al Zohoor town (built by Human Appeal), as well as vocational training. In Sudan, we distributed over 44,000 items and kits to displaced families and host communities, in addition to supporting agriculture by providing seeds.

#### **DEVELOPMENT PROGRAMMES**

In Pakistan our programmes focused on vocational training for young adults, as well as livelihood support, food security and nutrition for communities in Sindh affected by flooding. We worked with the World Food Programme (WFP) on developing flour fortification, providing essential livelihood support and nutrition. Our WASH programmes continued to focus on achieving open defecation-free environments through improved sanitation.

In Somalia our health programme provided glaucoma and cataract screening

for adults and children, and treatment including operations for patients supporting them to regain their vision. Glasses were distributed to children in schools.

In Iraq we continued implementing community-based reconciliation and reintegration, building the vocational and employability skills of **170** young people. In 2024 we organised job fairs with **100%** of participants securing job offers, and provided start-up grants to young entrepreneurs.

Human Appeal is a member of the CHS Alliance and a signatory of International Federation of Red Crescent code of conduct. We are also a member of the Palestine Platform.

#### **GLOBAL FUNDING PARTNERS**

We are only able to achieve our impact by working in partnership. The contributions of our global funding partners underpin the scale and reach of our programmes, strengthen our knowledge, skills and expertise, and create opportunities for innovation. They also help amplify the voices of the most vulnerable and influence change. We are deeply grateful to all our global funding partners and have highlighted their contributions and impact throughout this report.

UNICEF, World Food Programme (WFP), Sindh Education Foundation, Food and Agriculture Organization of the United Nations (FAO), One Sight Essilor Luxottica Foundation, Islamic Development Bank (IDB), Americares, United Nations Development Programme (UNDP), United Nations Office for the Coordination of Humanitarian Affairs (OCHA). Somalia Humanitarian Fund. Svria Cross Border Humanitarian Fund, Read Foundation, World Health Organisation (WHO), Hand in Hand for Aid and Development (HIHFAD), International Red Crescent, Turkish Red Crescent, Physicians Across Continents, Independent Doctors Association, Relief International, Ihsan, SAHM, Mercy USA, International Organisation for Migration (IOM), Shafak Organisation, Onsur

#### **IMPLEMENTING PARTNERS**

- World Food Programme (WFP)
- International Organisation for Migration (IOM)

### **KEY HIGHLIGHTS IN 2024**

### 1.INTEGRATED RESPONSE IN NORTHWEST SYRIA

In partnership with UN OCHA, we increased the resilience of communities in northwest Syria with vocational training, cash vouchers, Gender Based Violence (GBV) prevention, and child psychosocial support. 18,777 people were involved in this campaign that helped with basic service provision including food security, social cohesion and protection in camp and camp-like settings.

### 2. CLIMATE SMART FARMING IN PAKISTAN

Supporting climate smart livestock management in Sindh in partnership with UN FAO. We established 32 farmers' schools, training **800** farmers on innovative practices including installation of biogas plants, soilage making and preparation and marketing of dairy products. This has resulted in **32** dairy product outlets, and **32** demonstration plots for perennial fodder now being established, providing jobs and income.



### CORPORATE **ENGAGEMENT AND STRATEGIC PARTNERSHIPS**

This year marked a deep shift in our engagement with corporate partners. Through collaboration with employee resource groups (ERGs) and professional networks, we began the year with a flagship event that brought diverse communities together, raising significant funds for our emergency appeals, and sparking new partnerships grounded in shared values.

### Our corporate impact at a glance:

- More than £500,000 raised through corporate partnerships
- Over **20** corporate and professional network partners engaged
- 1,000 employees mobilised through ERGs and campaigns
- 1 national campaign scaled across multiple business regions
- Thousands of in-kind items donated to vulnerable communities
- **70%** increase in payroll and matched employee giving

Our partnerships resulted in over £500,000 through funding and in-kind donations. We were entrusted with multi-year Zakat contributions from respected foundations and trusts, and our workplace giving programmes, including payroll giving and employermatched contributions, continued to foster a culture of generosity across participating organisations.

This year, we developed our corporate engagement through partnerships with professional networks and established faith-based institutions across London. These collaborations exemplified how aligned missions can drive collective impact, resulting in over £100,000 raised in support of our projects.

Our annual Wrap Up campaign was championed by ERGs, generating high levels of participation and in-kind support. Partnering with a Manchesterbased business network allowed us to scale the campaign nationally, enabling large corporations to contribute directly to community resilience efforts.

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This year, our fundraising and community outreach continued to be shaped by the remarkable generosity of the British public. Across mosques, schools, businesses, universities, and online platforms, communities stood with us to respond to urgent global needs. In 2024, we hosted more than 400 events, engaged 19 influencers, and delivered over 150 mosque events.

Our 2024 strategic goals focused on:

- Deepen grassroots engagement by empowering individuals, families, mosques, student groups, and community organisations to lead their own fundraising initiatives.
- 2. Expand regional growth into new counties and cities.
- 3. Increase volunteer-led fundraising and pave the way for volunteers to become long-term ambassadors or staff.
- 4. Strengthen strategic partnerships with mosques, student societies, and women-led community networks.
- 5. Foster sustainability by nurturing volunteers' repeat engagement in challenges and events.

IN 2024, OUR COMMUNITY FUNDRAISERS RAISED OVER £11 MILLION.

# **COMMUNITY FUNDRAISING**

### **YEAR HIGHLIGHTS**

This year, we expanded our community fundraising efforts across a wide range of events including iftars, dinners, bake sales, and sports tournaments. Each event was led by families, individuals, or community groups who rallied their networks, turning everyday spaces into places of giving and connection.

- Expanding to two new counties
- More than 700 volunteers supported our events
- Registering 3,146 new volunteers, of which 1,324 became active
- Volunteer-led events including game nights, football matches and gatherings
- Influencers raising money for our global campaigns
- Community-led online fundraising taking local fundraising to the digital space

### **HIGHLIGHTED EVENTS**

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

- 10th anniversary of our Comedy Tour, consisting of **34** shows in the UK, USA, and Canada.
- Conferences across the UK with tens of **thousands** of attendees.
- Events at **12** University Islamic Societies (ISOCs).
- Events at schools with classroom-based activities.
- 70 mosque events across 20 cities.
- Over **250** women took part in one event with bake sales and a henna night.
- Over 500 people attended community football events throughout the year in Leicester, London, and Birmingham.



#### **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.

Our challenges highlights:

- Delivered nine UK-based challenges including zip lining, hikes and mountain climbs.
- **100** people climbed Mount Snowdon in support of Gaza
- **180** hikers raising over **£92,900** for Gaza.
- **80** volunteers raising **£28,000** for water wells in Somalia by climbing Mount Snowdon.
- Hannah's 1,000 Steps for Gaza despite having a severe disability, Hannah showed resilience and determination, with her efforts being highlighted in Metro News.

#### **COMMUNITY SUPPORT EVENTS**

In the UK, our projects supported **33,103** people with a focus on community projects, nutrition, and mental health. We distributed over **41,000** coats and jumpers and supported **410** men from ethnic minorities with culturally-informed therapy. We arranged **10** community clean ups across the UK with **88** volunteers and **4** mosque deep cleans in Birmingham with **54** volunteers.

### COMMITMENT TO TRANSPARENCY & FEEDBACK

At Human Appeal, we maintain an opendoor 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.

This year we centralised our complaints on Salesforce – a more efficient system that allowed us to streamline the tracking, reviewing, and resolving of complaints. We received seven complaints across the organisation in 2024, including one relating to fundraising. All complaints were resolved within an average of seven and a half days.

### **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 2024, 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 2024 Human Appeal overcame global tragedies and economic downturns, achieving remarkable success despite numerous economic challenges. Compared to 2023, we saw a 46% increase in digital income, a 56% increase for Ramadan digital income and a 147% increase for Qurbani digital income. With strategic and flexible digital efforts, we achieved a recordbreaking digital income in 2024, through innovations in our products and platforms, and a focus on meeting the needs of our supporters.

### HIGHLIGHTS FROM OUR WORK

#### **DIGITAL COMMUNICATIONS**

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

- Launching Every Adhan a prayer app meeting customers' need for complete privacy
- Launched express checkout on the website, improving and streamlining the online donation experience. 90% of our audience now interacts with us via mobile.
- Additional improvements to supporter experience and control on My Jannah Account. All relevant reports now available in-account, and user control over payment methods.

We continued to build on our relations with supporters, and meeting their need for transparency by:

- Issuing 12 monthly project round-ups detailing ongoing project progress.
- Publishing weekly "Every Human Ramadan" special digital magazines detailing our impact every single week of the holy month.
- Releasing impact reports for Ramadan, Qurbani, and winter
- Launching a Gaza anniversary report and campaign

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#### **BUILDING OUR BRAND**

We continued growing our digital fundraising income by launching a continuous brand campaign to innovate and transform the public's perception of Human Appeal, through impact-focused messaging behind the tagline of 'Making the Most of Your Mercy'.

In the digital space, we focused on inspiring support and building our brand, making Human Appeal come to life through real stories of the people we help, with early results indicating a significant increase in intent to support Human Appeal among story viewers. Our renewed emphasis on project impact has continued to strengthened support for our charity.

#### **CAMPAIGNS**

We continued to mobilise support for a large number of humanitarian crises around the world, including the catastrophes in Gaza, Lebanon, Ukraine, Sudan, and East Africa.

In 2024, we launched several major campaigns in addition to our flagship annual Ramadan appeal. Among them, Qurbani, winter, Muharram, and an unrestricted income appeal – Where Most Needed – to allow us to fill in any gaps to meet critical needs if direct funds fall short.

Our World in Crisis campaign allowed us to respond to a number of global emergencies including in Gaza, Lebanon, and Sudan.

In 2024, the cost of living crisis continued to have harsh repercussions for our supporters, yet they continued to generously give what they can when confronted with global stories of horrific suffering, allowing us to receive a record-breaking amount of income, and a record number of active digital supporters.



### PUBLIC RELATIONS, RESEARCH & ADVOCACY

#### **GLOBAL PR HIGHLIGHTS**

Human Appeal sustained its Global PR effort in 2024, securing **1,688** positive PR mentions globally, with English language media leading, followed by Arabic and French press. Human Appeal received **210** mentions in TV and radio broadcasts, **108** in print and **1,370** online.

Media coverage included Human Appeal's response to Gaza, which was featured in CNN, Roya News, Yahoo, and MSN.

#### **ADVOCACY HIGHLIGHTS**

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

A PR tie-up was agreed for 2024 with the food sharing app "Olio" which has 6 million users to coincide with the month of Ramadan.

Human Appeal was shortlisted for the Fundraising Event of the Year at the National Fundraising Awards.

#### **RESEARCH HIGHLIGHTS**

Human Appeal researched and published a white paper study on "Community Sharing in a Cost-of-Living Crisis". The paper was shared with the public and related All Party Parliamentary Groups (APPG) Members of Parliament. The Human Appeal paper highlights how community sharing could ease some financial pressures for families and individuals during the ongoing cost of living crisis.

### VOLUNTEERING PROGRAMME



### 2024 STRATEGY AND IMPACT

In 2024, 4,891 volunteers raised a total of £472,593 by donating a total of 35,597 hours – equivalent to more than £360,000 worth of work. We saw a 62% increase in funds raised online by our volunteers.

We also recruited **3,146** more volunteers to our roster, **1,324** of whom became actively involved in our work in 2024.

#### **VOLUNTEER ACHIEVEMENTS**

Team Leaders and their team of volunteers organised local events. In 2024, Team Leaders led **72** events raising £104,536.05, compared to **8** events raising £13,265.15 in 2023.

At our Purple Legacy Awards Night, we awarded **12** volunteers with accolades for their contributions to fundraising.

### **COMMUNITY SUPPORT EVENTS**

In 2024, **129** volunteers provided **312** hours to **17** UK programmes – from food distributions to mosque and park clean-ups. **129** volunteers donated **312.80** hours to **17** UK projects. Additionally, **211** volunteers provided **587** hours to **49** Wrap Up sessions where they sorted, collected, and distributed coats to those in need.

#### **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 2024, **1,801** volunteers gave **17,557** hours to **13** events and dinners for the Light Upon Light series alone.

### PEOPLE AND CULTURE

In 2024, our Human Appeal UK team more than doubled to **214** staff employed across Manchester, Birmingham, and London.

#### OVERALL STRATEGY

- To provide 100% response rate to queries within 24 working hours and completing senior leadership requests within 5 working days.
- To ensure effective delivery of HR services across the UK.
- To ensure operational excellence and compliance.
- To maintain full adherence to the GDPR and the Core Humanitarian Standard on Quality and Accountability.
- To optimise recruitment and induction, efficient hiring and within service level agreement targets. Resolving bottlenecks, and ensuring all screening is completed in advance.
- To report and share HR and recruitment metrics with leadership to pre-empt emerging concerns and support strategic decision making.
- To foster a culture of wellbeing and recognition through initiatives such as an engagement survey, wellbeing calls, Ramadan reflections, staff iftar, personalised thank-you cards and away days.
- To review all policies, handbooks, and process maps in order to drive continuous improvement through governance and performance.

### Globally, our strategy included:

- Recruiting talent from a global pool, hiring professionals from the local population, promoting inclusion and gender parity.
- Expanding our global hubs in Türkiye and Pakistan, and establishing a new hub in Syria.
- Fair staff salary that reflects local and global salary packages.
- Increasing hiring hubs from 30 to 60 staff.

### DIVERSITY AND INCLUSION WORK

We updated our Equality and Diversity policy, which was implemented across our offices, in accordance with local customs and laws.

This year, we introduced inclusive global inductions, which has streamlined training efforts and ensured that all employees receive consistent training aligned with our values and competencies. This has tripled the number of participants, fostered unity and connected staff members globally.

Globally, we have monthly reporting on gender ratios per country which is fed back to recruitment in order to drive equity in recruitment. Internationally, **50%** of longlisted candidates internationally are women, and **46%** of all new hires were women.

### STAFF WELLBEING AND SAFEGUARDING

In Ramadan we completed our annual wellbeing calls, supporting staff during a high demand period. We implemented Ramadan reflections – sessions to help staff to focus on their wellbeing and reflect on their work. We thanked staff for their diligence with a staff iftar and handwritten thank you cards.

An organisation-wide staff engagement and wellbeing survey helped us to better understand employee experiences, needs, and areas for improvement. The responses were thoroughly analysed to identify key trends and actionable insights. Based on these findings, a series of initiatives are being developed and implemented which aim to enhance workplace culture, boost staff morale, and promote overall wellbeing.

Globally, we provided courses on mental health and stress management, wellbeing, First Aid and Trauma. We also arranged wellbeing events including staff dinners, staff family events, in-person wellbeing chats.

## PEOPLE AND CULTURE 2024 HIGHLIGHTS

## NEW POLICIES AND PROCEDURES

With the introduction of new employment legislation in April 2024, we promptly implemented required updates to processes and policies. This included the introduction of a flexible working request process, and the development of a carers' leave policy.

## WORKFORCE PLANS 2024-2027

Departments have been actively developing their Workforce Plans for the upcoming three years, aligning these plans with Human Appeal's goal of reaching £250,000,000 in revenue. These plans not only account for potential new hires but also emphasise talent mobility within the organisation. This involves assessing our current employees, identifying their potential trajectory, and determining the necessary training and development required to help them achieve their potential.

#### SHAREPOINT FAQ UPDATE

Following the successful launch of the FAQs on SharePoint last year, we have updated the content to reflect current operations, contributing to a noticeable reduction in general HR queries. We will continue to enhance the FAQ section and plan to expand its scope by adding Recruitment FAQs.

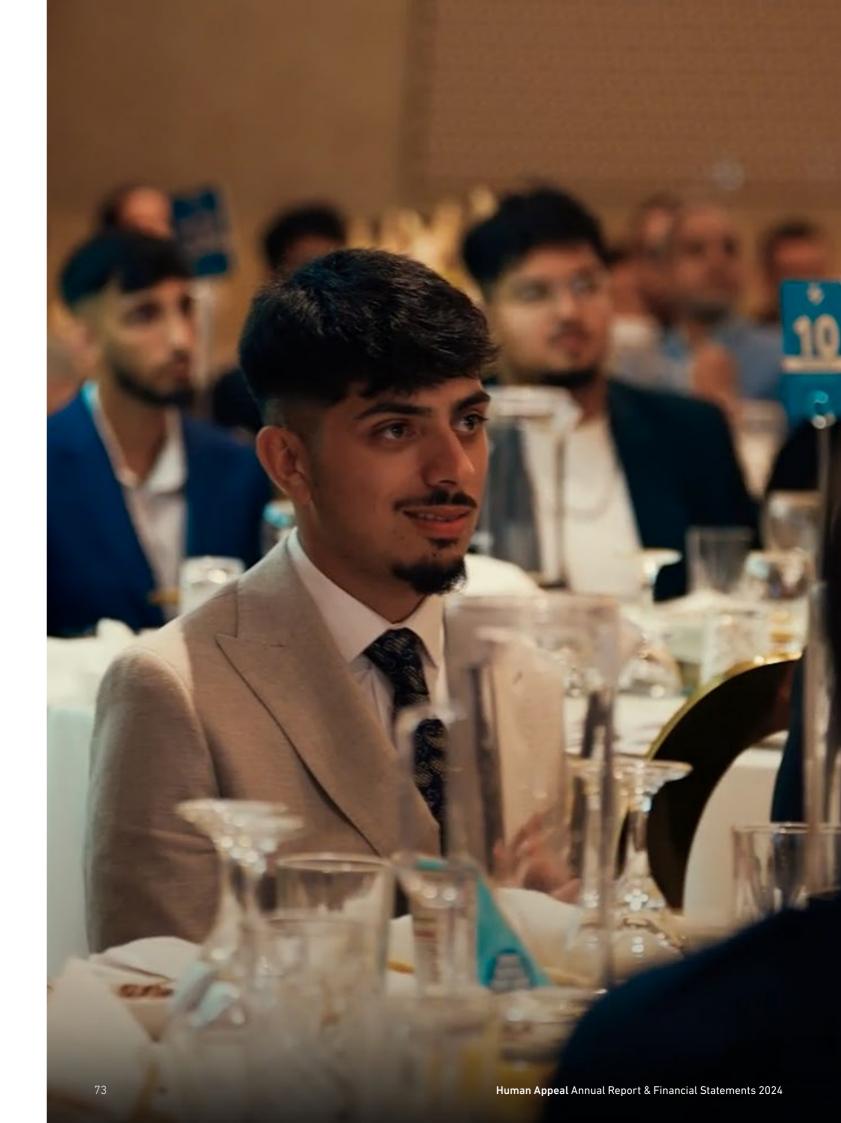
#### STAFF CONFERENCE

In September, Human Appeal hosted its first staff conference in five years, with over **100** team members attending from across the organisation, including colleagues from France, Spain, and the United States.

The event provided a unique opportunity for staff to connect in person, many for the first time after years of remote interaction. This gathering introduced the organisation's Road to £250 Million 2030 strategy and staff had the chance to exchange insights on professional practices, gaining a deeper understanding of working standards across our various country and field offices. Friendly competition played a key role in the teambuilding challenges which enhanced engagement and camaraderie among colleagues.

## GLOBAL PEOPLE AND CULTURE 2024 HIGHLIGHTS

- Delivered **9** in-house training events.
- In person HR audits completed in Türkiye, Pakistan, and Somalia, and remote audits of other field offices.
- Regular reporting on regional workforce data such as gender splits, turnover, and retention rates.
- Established a global employee relations and investigations team, resolving
   60 inquiries.
- Staff wellbeing calls and motivational speakers in countries affected by crisis, including Palestine, Sudan, Syria, Somalia, Türkiye, and Pakistan.
- Health and safety audits to ensure safe working environments.



# STREAMLINED ENERGY & CARBON REPORTING (SECR) 2024

## THE ROLE OF SECR IN RESPONSIBLE

#### CHARITABLE PRACTICE

As part of its commitment to transparency, sustainability, and good stewardship of donor funds, we recognise the strategic importance of Streamlined Energy and Carbon Reporting (SECR). Introduced by the UK Government, the SECR framework encourages organisations to measure and disclose their energy use and carbon emissions, thereby promoting accountability and environmental awareness across all sectors, including the third sector.

For us, participation in SECR represents more than regulatory compliance. It is an opportunity to quantify the organisation's environmental impact and assess areas where operational efficiencies can be enhanced.

This report marks our latest annual SECR disclosure, developed in collaboration with ESG Pro Ltd. It reflects our ongoing efforts to align humanitarian excellence with climate-conscious operations, contributing to the UK's broader decarbonisation goals

#### **EXECUTIVE SUMMARY**

Energy usage, associated emissions, energy efficiency actions and energy performance for Human Appeal.

## STREAMLINED ENERGY & CARBON REPORTING

This report has been prepared in alignment with the Streamlined Energy and Carbon Reporting (SECR) framework introduced by the UK Government, as outlined in the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. It presents the energy consumption and associated greenhouse gas (GHG) emissions within the operational and financial control of Human Appeal, alongside the energy efficiency measures implemented during the reporting period and the outcomes achieved.

A summary of the methodology used to calculate all reported figures is included within this report, with further technical detail provided in the methodology appendix. Where direct data has not been available, reasonable estimates and extrapolations have been applied in accordance with recognised best practice, as set out in SECR guidance.

As a UK-registered charity, we have reported our energy usage and emissions in accordance with SECR requirements, covering Scope 1, Scope 2, and relevant Scope 3 categories. This disclosure forms part of our continued commitment to environmental responsibility, operational transparency, and ongoing improvement. This marks our second SECR reporting cycle, and the first prepared in partnership with ESG Pro Limited.

We have reported a total of 536.38 tonnes of carbon dioxide equivalent ( $tCO_2e$ ) in greenhouse gas emissions for the current reporting year. This figure includes emissions from direct energy use (Scope 1), purchased electricity (Scope 2), and selected Scope 3 activities such as waste disposal, business travel, and employee commuting. Overall energy consumption during the period stood at 543,686 kilowatt hours (kWh).

Scope 1 covers direct emissions from sources we own or control. For Human Appeal, this consists solely of natural gas used for heating in our UK premises. We do not operate any company-owned vehicles, and therefore have no transport-related emissions to report under Scope 1. Total emissions from this category amounted to  $4.60~\text{tCO}_2\text{e}$ , based on gas consumption of 25,289~kWh. While this represents a relatively small share of our total footprint, we continue to review building performance and heating efficiency as part of our sustainability efforts.

Scope 2 includes indirect emissions associated with electricity purchased for use within our operational control. We recorded 2.07 tCO<sub>2</sub>e in Scope 2 emissions, resulting from 11,486 kWh of grid electricity usage. In 2025, we have already transitioned two of our energy providers to 100% renewable electricity and are in the process of doing the same with our third provider. We remain committed to reducing reliance on conventional energy sources and continue to explore opportunities for low-carbon procurement and improved energy efficiency across our UK sites.

Under Scope 3, emissions from the disposal of operational waste are reported as Category 5. This includes emissions from general office waste and refuse generated at our UK sites. We have reported 2.84 tCO $_2$ e in this category. While emissions from waste remain modest, we continue to prioritise digital workflows and are pursing staff engagement to reduce waste and encourage environmentally responsible behaviours.

Business travel forms a significant part of our environmental footprint due to the global nature of our humanitarian programmes. During the reporting year, air travel accounted for 389.58 tCO<sub>2</sub>e,

reflecting deployment to field sites and participation in international coordination activities. Car travel produced 31.51 tCO $_2$ e, based on fuel consumption totalling 136,767 kWh. Emissions from rail travel were measured at 5.02 tCO $_2$ e, while overnight hotel stays contributed a further 15.48 tCO $_2$ e. We continue to prioritise remote over in-person meetings wherever possible and are reviewing our travel policy to reduce reliance on carbonintensive modes of transport, where feasible.

Emissions from employee commuting, reported under Scope 3 Category 7, were estimated at 85.28 tCO<sub>2</sub>e. These figures were derived from a comprehensive internal staff survey capturing commuting patterns, including travel mode, frequency, and distance. Based on responses, total estimated commuting energy consumption was 370,144 kWh. We currently support low-carbon commuting through the Cycle to Work Scheme and the Tusker Car Scheme.

To support performance benchmarking, we have calculated two energy intensity ratios. Emissions per full-time equivalent (FTE) employee stood at 2.44 tCO $_2$ e, while the ratio per £100,000 of gross income was 0.55 tCO $_2$ e. These indicators will inform internal monitoring and strategic decision-making, offering a comparative view of carbon efficiency in relation to both workforce size and organisational activity.

### **ANNUAL REPORTING FIGURES**

#### Consumption (kWh) and Greenhouse Gas emissions (tCO2e) Totals

CATEGORY	2023 GHG (TCO <sub>2</sub> E)	2023 ENERGY USE (KWH)	2024 GHG (TCO <sub>2</sub> E)	2024 ENERGY USE (KWH)
Scope 1	13.00	-	4.60	25,289.00
Scope 2	4.00	-	2.07	11,486.40
Scope 3-3 Fuel- and Energy	100.00	-	N/A	N/A
Scope 3-5 Waste	N/A	-	2.84	N/A
Scope 3-6 Business Travel	788.00	-	441.59	136,766.93
Scope 3-7 Employee Commuting	N/A	-	85.28	370,143.52
Total	905.00	176,266	536.38	543,685.85

<sup>\*</sup> The 2023 figures are based on Human Appeal's previous SECR, prepared with another consultancy. In 2023 only the total energy use was reported, with no breakdown by scope.

2023 INTENSITY RATIO	TCO₂E	KWH
per Full-Time Employee (FTE)	4.69	N/A
per £100,000 Revenue	1.60	N/A

<sup>\*</sup> The intensity ratio per £100,000 was converted from the original figure per £1,000.

2024 INTENSITY RATIO	TCO₂E	KWH
per Full-Time Employee (FTE)	2.44	2,471.30
per £100,000 Revenue	0.55	557.80

#### YEAR-ON-YEAR COMPARISON

Between the 2023 and 2024 reporting periods, Human Appeal recorded a significant reduction in its greenhouse gas emissions, falling from 905.00 tonnes of carbon dioxide equivalent to 536.38 tonnes. This represents a 41 percent decrease in total emissions. Such progress is the result of both operational improvements and a more accurate methodology, particularly in the measurement of indirect Scope 3 emissions. The reported rise in total energy consumption, from 176,266 kilowatt hours in 2023 to 543,686 kilowatt hours in 2024, reflects a more comprehensive capture of relevant energy sources and activities, not necessarily an increase in energy waste.

Direct emissions, known as Scope 1, were reduced by more than half, moving from 13.00 tonnes in 2023 to 4.60 tonnes in 2024. This category largely comprises natural gas used for heating. Similarly, Scope 2 emissions, which represent purchased electricity, dropped from 4.00 tonnes to 2.07 tonnes. These improvements were made possible by infrastructure changes, such as the installation of energy-efficient heating and cooling systems.

The most marked transformation came from how Scope 3 emissions were identified and recorded. In 2023, Scope 3 reporting was limited to two categories: fuel and energy-related activities and business travel and was presented as a single combined figure without further detail. In contrast, the 2024 report offers

a more comprehensive and transparent breakdown, including business travel (441.59 tonnes), employee commuting (85.28 tonnes), and operational waste (2.84 tonnes). These categories were supported by more robust data collection methods, such as journey-specific travel logs, hotel stay assessments, and a UK-wide staff commuting survey.

When emissions are considered relative to organisational size and income, the improvements are even more apparent. Emissions per full-time employee dropped from 4.69 to 2.44 tonnes, while emissions per one hundred thousand pounds of income fell from 1.60 to 0.55 tonnes. These changes suggest not only a lighter environmental footprint but also a higher level of operational efficiency. They also reflect behavioural changes within the organisation, supported by new travel protocols and increased digitisation, all of which contribute to a more sustainable working culture.

Taken together, these results indicate that Human Appeal has moved beyond simple compliance and towards genuine environmental leadership. The organisation has shown how careful planning, technological investment, and employee engagement can deliver measurable results.

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## EMISSIONS MANAGEMENT

#### IMPLEMENTED MEASURES, ENERGY EFFICIENCY ACTIONS FOR 2024

In 2024, Human Appeal implemented a series of targeted measures to enhance energy efficiency across its UK operations. A key milestone was the complete removal of gas from all UK premises, marking a full transition away from fossil fuel heating.

To compliment this shift, we invested in a modern, energy-efficient heating and cooling system at our head office. This installation followed a detailed building assessment, which followed the adaption of a heat reflection system in 2023. These measures helped to minimise reliance on air conditioning during periods of hot weather, the system contributes to lower electricity demand and greater resilience during heatwaves.

We also refined our approach to business travel by introducing a stricter protocol for trip approvals. This development builds on the travel improvements reported in our 2023 SECR submission, which prioritised online meetings over in-person attendance wherever practical. The new procedure ensures that travel only takes place where absolutely necessary, helping us to reduce emissions and manage costs more effectively.

Through our international programming, we also contributed to global environmental goals. In 2024, we planted **82,500** olive trees and **1,000** coffee trees in communities where reforestation supports both climate adaptation and livelihoods. Our Wrap Up Campaign 2024 provided practical support to **25,355** people through the collection and redistribution of 7,012 coats and **18,532** warm clothing items, helping to extend the life of garments and reduce textile waste.

Together, these actions reflect a coherent and forward-thinking approach to sustainability. Through responsible investment, smarter working practices, and community-focused environmental action, we continue to reduce our energy footprint while upholding our humanitarian mission.



#### **APPENDIX**

#### **COMPLIANCE RESPONSIBILITY**

Human Appeal has retained full responsibility for the internal controls governing the collection, management, and verification of the data presented in this Streamlined Energy and Carbon Report. In developing the report, Human Appeal has worked in close partnership with ESG Pro Limited to ensure that all emissions calculations are robust, transparent, and in line with recognised reporting standards.

This report has been prepared by ESG Pro Limited on behalf of Human Appeal, in accordance with an interpretation of the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. The content is based on information provided by Human Appeal and its energy and data service providers.

Responsibility for compliance with these Regulations lies with the registered Chief Executive Officer and the Associate Director of Finance at Human Appeal. The organisation confirms that all relevant information regarding its structure, operations, and energy consumption has been accurately and fully disclosed to ESG Pro Limited.

#### REPORTING METHODOLOGY

Emissions data in this report have been calculated in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Standard. These internationally recognised frameworks ensure consistency, completeness and reliability in the measurement of greenhouse gas (GHG) emissions across both direct operations and the broader organisational footprint. The methodology reflects best practice and incorporates enhancements to improve data quality and coverage.

All calculations use the UK Government GHG Conversion Factors for Company Reporting (2024), published by the Department for Energy Security and Net Zero in partnership with DEFRA. These standardised factors support alignment with the Streamlined Energy and Carbon Reporting (SECR) framework and ensure comparability across reporting periods.

This SECR submission covers the reporting period from 1 January to 31 December 2024 and represents Human Appeal's continued commitment to transparent disclosure of energy use and associated emissions.

Scope 1 emissions were calculated using activity data on natural gas consumption, primarily for space heating across Human Appeal's sites. Reported kilowatt hour figures were multiplied by the relevant 2024 DEFRA emissions factor to determine total emissions in tonnes of carbon dioxide equivalent ( $tCO_2e$ ). As no company-owned vehicles were operated during the period, there are no direct transport emissions in this category.

Scope 2 emissions relate to purchased electricity. These were calculated using kilowatt hour data from supplier invoices covering the full reporting year. A location-based method was applied using the 2024 UK grid average emissions factor. Only non-renewable emissions were included, based on supplier energy mix information.

Scope 3 Category 5 emissions, relating to Waste Generated in Operations, were calculated using actual data on waste types and disposal methods provided by Human Appeal. DEFRA's 2024 emissions factors were applied to each waste stream, providing a credible estimate of the environmental impact of waste handling practices.

Scope 3 Category 6 emissions, from Business Travel, were derived from internal records covering over 300 flights and 900 hotel stays. Flight emissions were calculated using journey-specific data, including distance and class. Hotel stays were assessed using standard benchmarks for nightly emissions. Rental car data was matched with fuel-specific DEFRA factors. Rail travel emissions were estimated using a spend-based method, due to the nature of available expenditure data.

Scope 3 Category 7 emissions, relating to Employee Commuting, were calculated using data from a dedicated staff survey. The survey captured commuting frequency, distance and mode of transport. DEFRA's 2024 factors were applied to all transport types including private car, public transport, walking and cycling, generating a robust estimate of commuting-related emissions.

All emissions have been reported using the operational control boundary. Emissions intensity has been calculated in  $tCO_2$ e per full-time equivalent (FTE) and per £100,000 of turnover.

#### **DECLARATION AND SIGN OFF**

This Streamlined Energy and Carbon Reporting (SECR) document has been prepared in accordance with the requirements of the UK Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018, which introduced the SECR framework.

Emissions have been calculated and reported in line with the Greenhouse Gas (GHG) Protocol Corporate Standard and the applicable UK Government greenhouse gas emission conversion factors for company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with the SECR requirements. The required subset of Scope 3 emissions has been reported in line with the GHG Protocol Corporate Value Chain (Scope 3) Standard.

This SECR document has been reviewed and approved by the Board of Directors (or equivalent management body).

Signed on behalf of the Supplier:

Dr Mohamed Ashmawey CEO, Human Appeal

25th September 2025

## PRINCIPAL RISKS AND UNCERTAINTIES

Human Appeal works across multiple jurisdictions in which security, political uncertainty, fragile economies, and conflict areas may mean some risk is inevitable. With over **33** 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. These are monitored closely by both the senior leadership team and Board of Trustees. Areas of risk are identified, and high-level consultation develops effective mitigations to facilitate their management on a regular basis.

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

There is 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, while management examine and follow-up strategies to mitigate the risks involved.

The Internal Audit unit of Human Appeal consists of an Internal Audit Manager and four internal auditors,

three of whom are based overseas in our Türkiye, Pakistan, and Yemen offices. The overseas Internal Audit team members in our overseas offices operate with a roving brief and provide the trustees with levels of assurance regarding the effectiveness of governance, risk management and control. External auditors augment these activities to provide specialist expertise in our auditing activity. Human Appeal are members of the Core Humanitarian Standard (CHS) on Quality and Accountability, and we are currently pursuing accreditation through the awarding body which, when granted, will facilitate the maintenance of consistent quality in the design of systems and implementation of processes including a Quality Management System.

Internal Audit prepares an annual Internal Audit Strategy plan 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 urgent investigations requested by the Trustees or CEO and in cases where advice is received from our external financial auditors. Internal Audit is governed by the principles of transparency, accountability and effectiveness and work closely with the Compliance unit in identifying areas requiring close attention. 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**

## Risk of lack of sufficient monitoring and oversight of field offices

Human Appeal's financial and reputational prospects rely on effective 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.

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 Head Quarters, 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 ill-advised actions being taken.

## CURRENT AND PLANNED MITIGATING ACTIONS AND CONTROLS

- 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 People and Culture department, in conjunction with the Programmes department, continues to focus on the targeted recruitment of high-quality leaders and staff and their training and development. The recruitment of effective leaders both in the UK and overseas continues to strengthen management oversight.
- Our field offices' monthly financial information packs incorporate detailed information on performance, including the management and control of funds. The quality of information reported is under constant review and our financial auditors advise that the improvements made continue to benefit overall control of this
- Performance management of all staff continues to be conducted bi-annually, including the implementation of Human Appeal's values and competences, monitored and rated along with the attainment of objectives.
- A number of financial software applications have been implemented or are in the process of being implemented, including for ERM, Finance and risk management in the UK and field offices, which continue to strengthen oversight of risk and financial management and other controls.
- All contracts entered into by Human Appeal are reviewed, approved and signed off by Head Quarters. All projects require the completion of a funding agreement copied to all parties.
- Annual financial audits are conducted for each field office with audit recommendations robustly followed up.
- Due to the expansion of the overseas element of the Internal Audit team, internal control audits are conducted to provide management assurance.

## Risk of staff members not adhering to internal and external policies and procedures

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.

- 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 are re-inducted and tested on an ongoing basis to emphasise the importance of adherence to policies and processes. 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 People & Culture department for breaches of policy or process.

#### Risk of staff members not adhering to internal and external policies and procedures

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.

- Human Appeal has created a Quality &
   Accountability unit tasked with monitoring
   programme quality, including the establishment
   of a Quality Management System (QMS) as part of
   membership and eventual accreditation under Core
   Humanitarian Standards (CHS).
- Strategic donors have been identified, and regular benchmarking is 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 reviews charity regulations and guidelines on a continuous basis to ensure incorporation in our systems and processes, with additional guidance provided by our external auditors.

## Risk of Human Appeal being subject to negative publicity

Being subject to negative publicity could have a significant 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.

- A crisis management strategy has been devised and was updated during the last year by the Communications department to ensure consistent delivery of key messages through a nominated spokesperson, appointed each time the panel convenes.
- Human Appeal subscribes to new media monitoring software to alert us to adverse media comments.
- When serious incidents are reported, the Communications department are alerted at an early stage enabling response preparation.
- Media training is delivered to key staff.
- The Legal team are also part of the crisis panel committee.

## Risk of breaching Safeguarding guidelines

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

- Human Appeal has a robust, updated Safeguarding policy in place together with standard operating procedures (SoPs). The policy forms an integral part of our Employee Handbook.
- The policy also includes updated processes relating to conducting professional investigations into Safeguarding cases.
- We have also developed and introduced a policy for the Protection against Sexual Exploitation, Abuse and Harassment (PSEAH) to build on our Safeguarding processes.
- Safeguarding campaign rolled out to all Human Appeal offices.
- A 24-hour helpline and email address are available to all Human Appeal staff.
- Safeguarding training has prepared nominated staff for professional Safeguarding investigations.
- Mandatory safeguarding training is delivered annually to all Human Appeal staff which requires them to achieve a minimum standard.
- A new Global Safeguarding Lead, part of the Quality and Accountability unit, was appointed during the year to facilitate the continuing promotion of high standards in this area.

## Risk of uncertainty due to macroeconomic and geopolitical factors

The risks of inflation, interest rate volatility, the increasing cost of living and goods and services including energy and fuel price rises have had adverse effects worldwide and impact on 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 at that time and was exacerbated by the conflict in Gaza/Israel and other Middle Eastern countries; Yemen (including the Red Sea conflict), Iraq, Lebanon and Syria.

Whilst the major effects have reduced since the initial impact, these issues still potentially remain 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 has reportedly been significantly higher, leading to price pressures.

- As part of a response to the cost-of-living crisis,
   Human Appeal has established new fundraising
   operations in North America in order to diversify
   its income sources which has provided significant
   additional income from fundraising efforts.
- A detailed review of expenditure budgets is conducted annually and on an ongoing basis to analyse pressure on income and planned expenditure levels. The rise in global prices for food, technology and building materials adversely affects our work for beneficiaries.
- Directors are aware of their responsibility to justify all expenditure and ensure it is best value for the cost.
- Necessity of expenditure is also thoroughly checked by the Finance department.
- A review of existing contracts has been conducted to lock-in current/reduced prices wherever possible, fixing prices in hard currency, except in certain locations where local currency is mandatory.
- Human Appeal continues to liaise with aid agencies in the region as the conflicts develop to ensure we have up to date information on which to base operational decisions.
- Human Appeal restricts business travel to these locations for security and cost reasons. Travel to certain locations is mainly reserved for servicing emergency response scenarios.

#### Risks associated with on-boarding new partners in Human Appeal country offices

When taking on new partners in country offices there is an ongoing risk that the onboarding process is not followed correctly potentially leading to unwise collaborations. Country offices must ensure they seek the appropriate approval from our Compliance function and follow the due diligence process.

- 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 always followed.
- Human Appeal's due diligence processes are continuously reviewed and updated to ensure, as far as possible, that systems are sufficiently robust.

## 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 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. Malign parties could exploit any IT system vulnerabilities to facilitate theft, manipulation, or corruption of both personal and confidential data. The indiscriminate use of Artificial Intelligence could also pose risks to Human Appeal.

- Human Appeal conducts regular staff training to enable them to protect themselves and the organisation from external common threats used by attackers to exploit systems, staff and the organisation.
- Robust data security policies and procedures, including our Information Security and Data Protection policies, which are regularly reviewed, have been developed and are regularly profiled, ensuring heightened risk awareness amongst staff.
- IT network security procedures are in place to protect Human Appeal systems including an anti-virus system to protect against malicious attacks, viruses, malware and cyber-attacks.
- Encryption is used to protect Human Appeal data as an extra layer of protection.
- Best industry practices are utilised to protect the security of email communications.

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# 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 selfsufficient.

 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, compassion and commitment
- Trust, respect and justice for all
- Integrity, accountability and transparency
- · Empowerment and equality

## Key risk management, financial policies, and procedures:

- Risk Management Policy
- Serious Incident Policy
- Anti Money Laundering and Anti-Terrorism Policy

- Finance Manual Regulating controls and procedures over income and expenditure, including financial management and reporting
- Child Protection Policy
- · Safeguarding Policy
- · Aid diversion Policy
- Monitoring and Evaluation Policy
- Procurement Policy
- Anti-Fraud and Corruption Policy
- Preventing Bribery and Corruption Policy
- Global Sanctions policy
- Protection from Sexual Exploitation, Abuse and Harassment Policy
- Human Appeal Sanctioned countries policies and guidelines
- Service/Donor Complaints 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 chief executive officer (CEO) is accountable to the Board of Trustees and, along with other senior staff, is responsible for our day-to-day management. The CEO chairs the executive management team, which is made up of divisional directors. These divisional directors make sure that the policies and strategies agreed by the Board of Trustees are implemented, and we also support the work of other staff and volunteers. Every decision we make must adhere to all of our policies, processes, and guidelines. A full list of trustees and key personnel is given in the corporate directory on page 4.

#### 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 of the Companies Act 2006 the trustees' report must contain statements to the effect that, in the case of each of the persons who

are trustees at the time, the report is approved: As far as they are aware, there is no relevant audit information of which our 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. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### 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 2024 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 benefits from their work with the charity. Any connection between a Trustee and a 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.

## COMMITMENT TO STANDARDS & ACCOUNTABILITY

We are committed to industry-specific standards, principles, and codes in addition to Investors in People.
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 adjustment s wherever required,
- Our policies and practices do not disadvantage people with disabilities,
- We provide equal training and career development for all employees.
- The organisation is responsive to the needs of its employees and as such, should any employee develop a disability during their time with us, we will make reasonable adjustments to their working environment, where possible, in order to keep the employee with the organisation.

# SECTION 172(1) AND (2) STATEMENT BY THE TRUSTEES OF HUMAN APPEAL

In accordance with Section 172 of the Companies Act 2006, the Trustees of Human Appeal confirm that they have acted in good faith and in a manner, they believe will best promote the success of the charity in achieving its charitable objectives. In doing so, the Trustees have had regard to the matters set out in Section 172(1)(a)–(f) and aligned their decisionmaking with the charity's long-term strategic vision, Strategy 2030.

## GOVERNANCE AND DELEGATION

Day-to-day decision-making is delegated to the CEO and senior leadership team under the charity's delegation policy, ensuring effective implementation of strategy, values, and operational plans. Trustees maintain oversight through:

- Audit & Risk Committee meets quarterly to review financial, operational, and reputational risks.
- Quarterly Board of Trustee meetings

   with directors, providing direct
   engagement with management
   perspectives.
- Quarterly staff Q&A sessions providing direct engagement with employees' perspectives.

## TRUSTEES' CONSIDERATIONS UNDER SECTION 172

## The likely consequences of decisions in the long term

In 2024, Human Appeal launched Strategy 2030, providing a roadmap for sustainable humanitarian impact, organisational resilience, and global reach. Major decisions are evaluated for their contribution to strengthening humanitarian delivery, enhancing partnerships, and investing in innovation and capacity building.

Implementation is led by inclusive task forces across the Human Appeal family and monitored through regular progress reports. Strategy objectives are cascaded to teams and employees through key performance indicators, ensuring that each individual understands their contribution to the wider mission.

#### The interests of the charity's employees

Trustees recognise that staff are central to delivering the charity's mission and actively consider their interests:

- Staff turnover remains low at 4%.
- Leadership diversity includes 25 males and 15 females in management roles.
- Wellbeing initiatives include annual compensation reviews, wellbeing calls, and a global staff survey underpinning a "You Said, We Did" campaign.
- The Chair of the Board and CEO hold regular organisation-wide sessions to hear staff concerns, which are reported back to the Board for action.

## Fostering the charity's relationships with suppliers, donors, volunteers, and other stakeholders

Trustees maintain oversight of all external relationships to safeguard the charity's long-term success, ethical standing, and protection of beneficiaries and staff.

Human Appeal's due diligence framework ensures that:

All potential partners and suppliers are reviewed for ethical, reputational, and operational risks.

- Adverse media and social media checks are carried out before agreements are signed, requiring managerial approval.
- Ethical procurement, modern slavery checks, adherence to UN Global Compact principles, and the Supplier Code of Conduct are upheld.
- Local sourcing is encouraged, with supplier visits ensuring compliance with ethical and social standards.

The Trustees also recognise the value of building trust and loyalty with donors and volunteers:

- Donors are kept engaged through monthly project round-ups, quarterly magazines, feedback campaigns, and daily social media content.
- Volunteers are supported to gain rewarding experiences, with opportunities to fundraise, campaign, and act as brand ambassadors. Their contribution is recognised through initiatives such as the annual Purple Legacy Awards and leadership development programmes.

## The impact of operations on the community and environment

Trustees are committed to ensuring that all operations prioritise affected communities and environmental responsibility:

- Full adoption of the Core Humanitarian Standard (CHS), placing communities and people affected by crisis at the centre of humanitarian action.
- Programmes informed by needs assessments, feedback mechanisms, and routine monitoring.
- Climate-conscious programme design and initiatives to reduce environmental impact.
- In 2024, a series of targeted measures were implemented to enhance energy efficiency across our UK operations. A key milestone was the complete removal of gas from all UK premises, marking a full transition away from fossil fuel heating.

## Maintaining a reputation for high standards of business conduct

Trustees recognise the importance of maintaining Human Appeal's reputation for integrity, compliance, and ethical leadership:

• Robust anti-bribery and corruption policies.

- Compliance with the Modern Slavery Act 2015.
- Quarterly Audit & Risk Committee oversight of opportunities and risks.
- Clear Codes of Conduct for staff and suppliers, reinforced at induction and monitored through performance reviews
- Rigorous supplier vetting, local sourcing where possible, and alignment with the UN Global Compact's ten principles.
- Ongoing work to strengthen safeguarding and modern slavery policies across all field offices.
- Human Appeal also participates in the Inter-Agency Procurement Group (IAPG), contributing to sector-wide best practice.

## Acting fairly between members of the charity

Trustees ensure inclusivity across stakeholders, embedding equity, diversity, and inclusion in programmes, staff engagement, and partnerships.

#### **Beneficiary-Centric Decision Making**

In accordance with Section 172(2), Trustees prioritise the interests of beneficiaries. Strategy 2030 ensures that all decisions contribute to meaningful, dignified, and lasting change for those most in need, through:

- Needs-based programme design and adaptation.
- Complaints and feedback mechanisms, monitoring, and evaluation missions.
- Learning registers and workshops to capture community insights.
- Escalation of beneficiary voices to senior leadership and the Board through case studies, field missions, and incident reporting.

## 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 in Canada and Belgium, along with the expanding development of existing country offices has also contributed to this success allowing new donors from new regions to get involved in our global projects.

We are deeply grateful to our supporters both in the UK and globally whose generosity ensured significant growth in our total income of 61% up to £90.2 million compared to last year's total of £56.2 million. Compared to pre-pandemic (2019: £19.4 million) that's an increase of 465% (2024: £90.2 million). Gifts in kind contributed £9.4 million to this total. These robust levels of support in the face of increasingly difficult circumstances have continued into 2025 due to the ongoing war in Palestine and Sudan, 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 an increase in institutional funding to £3.6 million from £1.7 million last year.

#### **EXPENDITURE**

In 2024, we spent £63.0 million on charitable activities. Major areas of expenditure were food security (£16.7 million) and orphans and child welfare (£15.1 million).

Combined, these areas accounted for 50% of our charitable spending in 2024. Our specific achievements by geographical area with this expenditure are described throughout this report.

Our expenditure on raising funds during 2024 remained static at £15.4 million from £15.5 million in 2023. In 2024, we spent £4.9m on developing our fundraising partners' capabilities in Europe and predominantly North America across USA & Canada. In turn funds have been raised in those regions enabling projects to be delivered by the Human Appeal family to change and save lives around the world.

There was an increase in institutional funding to £3.6 million from £1.7 million last year.

# 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 ongoing 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 2024 continued to grow from the previous year with an uplift from fundraising activities across the board and the growth of our partner offices in America and Canada. 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 2025 and 2026 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 2025 and 2026 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 2024 with increased reserves securing project pipeline for 2025 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 2024, the charity had total reserves of £21m (2023: £14m), restricted reserves of £17.9m (2023: £12.5m) and unrestricted funds of £3.2m (2023: £1.5m). After allowing for fixed assets held as unrestricted funds, the charity had £1.5m free reserves at the balance sheet date (2023: -£1.2m).

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:

approved by the trustees and signed on their behalf by:

25th September 2025

Dr Kamil Omoteso Chair of the Board of Trustees



## 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 2024 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 2024 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.

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# 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 noncompliance 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.

26th September 2025

Jonathan Orchard (Senior statutory auditor) for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

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

# STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

#### (incorporating income and expenditure account)

		Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	Note	£	£	£	£
Income					
Donations and legacies	2	15,876,590	70,539,094	86,415,684	54,377,619
Charitable activities	3	-	3,598,707	3,598,707	1,726,551
Other trading activities	4	182,206	-	182,206	69,894
Investments Income	5	49,700	-	49,700	43,732
Total income		16,108,496	74,137,801	90,246,297	56,217,796
Expenditure					
Raising funds	6	1,647,903	13,732,515	15,380,418	15,463,310
Charitable activities	7	2,060,076	60,895,272	62,955,348	33,425,250
Charitable capacity building	9	4,916,926	-	4,916,926	192,994
Total expenditure		8,624,905	74,627,787	83,252,692	£49,081,504
Net income/(expenditure) Net (expenditure) / income for the year		7,483,591	(489,986)	6,993,605	7,136,292
Transfers between funds		(5,810,000)	5,810,000	-	-
Net movement in funds for the year		1,673,591	5,320,014	6,993,605	7,136,292
Reconciliation of funds Total funds brought forward		1,530,660	12,539,872	14,070,532	6,934,240
Total funds carried forward		3,204,251	17,859,886	21,064,137	14,070,532

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 105–126 form part of these financial statements.

# **BALANCE SHEET AS AT 31 DECEMBER 2024**

#### Company no. 08553893

	Note	£	2024 £	£	2023 £
Fixed assets					
Intangible assets	15		223,808		123,495
Tangible fixed assets	16		2,017,458		1,867,439
Investment properties	17		665,000		665,000
		_	2,906,266	_	2,655,934
Current assets					
Debtors	18	1,959,975		1,182,035	
Cash at bank and in hand	23	25,918,441		13,783,809	
One difference and the falling day with in	-	27,878,416	<del>-</del>	14,965,844	
<b>Creditors</b> : amounts falling due within one year	19	(9,720,545)	_	(3,551,246)	
Net current (liabilities)/assets			18,157,871		11,414,598
Total net assets		- -	21,064,137		14,070,532
The funds of the Charity	20				
Unrestricted funds	20		3,204,251		1,530,660
Restricted funds			17,859,886		12,539,872
Total Charity funds		<u>-</u>	21,064,137	_	14,070,532

The financial statements were approved by the Board of Trustees on  $25th\ September\ 2025$  and were signed on their behalf by:

Dr Kamil Omoteso Chair of the Board of Trustees

# STATEMENT OF CASH FLOWS AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Net cash generated from operating activities	22	12,298,114	6,733,810
Cash flows from investment activities Bank interest received Investment property rental income received Purchase of tangible fixed assets Proceeds from the sale of tangible fixed assets	-	7,700 42,000 (213,182)	1,732 42,000 (233,026) 144,586
Net cash (used in) / generated from investing activities		(163,482)	(44,708)
Increase/Decrease in cash and cash equivalents in the year		12,134,632	6,689,102
Cash and cash equivalents at the beginning of the year		13,783,809	7,094,707
Cash and cash equivalents at the end of the year	-	25,918,441	13,783,809

The notes on pages 105–126 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 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 30 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 4. 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 2024 was £Nil (2023: £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 an	d ledacies

	Unrestricted funds 2024 £	Restricted funds 2024	Total Funds 2024 £
Donations Gift and tax reclaimed Donated goods and services Donations from fundraising events	9,422,278 5,579,275 - 875,037	53,825,339 - 9,421,785 7,291,971	63,247,617 5,579,275 9,421,785 8,167,008
	15,876,590	70,539,095	86,415,685
	Unrestricted funds 2023 £	Restricted funds 2023	Total Funds 2023 £
Donations Gift and tax reclaimed Donated goods and services Donations from fundraising events	4,725,820 3,299,937 - 709,945	34,169,018 - 7,019,893 4,453,006	38,894,838 3,299,937 7,019,893 5,162,951
	8,735,701	45,641,918	54,377,619

#### 3. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £
Charitable activities		3,598,707	3,598,707
	Unrestricted funds <b>2023</b> £	Restricted funds <b>2023</b> £	Total Funds <b>2023</b> £
Charitable activities	<u>-</u> _	1,726,551	1,726,551

4. Other trading activities	Unrestricted funds 2024 £	Restricted funds 2024	Total funds 2024 £
Ticket sales	182,206	-	182,206
	Unrestricted funds <b>2023</b> £	Restricted funds 2023	Total funds <b>2023</b> £
Ticket sales	69,894	<u> </u>	69,894
5. Investment income			
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Property rental income Bank interest receivable	42,000 7,700	-	42,000 7,700
	49,700		49,700

# 2023 2023 2023 £ £ £ £ £ £ Property rental income 42,000 42,000 Bank interest receivable 1,732 1,732

Unrestricted

funds

43,732

Restricted

funds

Total

funds

43,732

4 1	Chel	ts of	rai	icin	a f	und	6
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6. Costs of raising funds	Unrestricted	Restricted	Total
	funds	funds	funds
	2024	2024	2024
	£	£	£
Fundraising costs	280,456	2,337,130	2,617,586
Publicity costs	656,272	5,468,933	6,125,205
Event costs	246,522	2,054,349	2,300,871
Fundraising staff costs	464,654	3,872,102	4,336,756
	1,647,904	13,732,514	15,380,418
	Unrestricted	Restricted	Total
	funds	funds	funds
	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£
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
	1,137,826	14,325,484	15,463,310

## 7. Analysis of expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024	Total funds 2024 £
Education Humanitarian response Food security Healthcare Orphans and child welfare Water, sanitation and hygiene Country related expenditure	- - - - - 2,060,076	665,514 3,022,152 16,665,033 4,628,634 15,167,904 7,456,393 13,289,642	665,514 3,022,152 16,665,033 4,628,634 15,167,904 7,456,393 15,349,718
	2,060,076	60,895,272	62,955,348
	Unrestricted funds 2023	Restricted funds 2023	Total funds <b>2023</b>
	£	£	£
Education Humanitarian response Food security Healthcare Orphans and child welfare Water, sanitation and hygiene Country related expenditure	1,974,541	584,919 3,196,756 14,936,899 1,335,633 6,722,238 1,574,136 3,100,128	584,919 3,196,756 14,936,899 1,335,633 6,722,238 1,574,136 5,074,669

#### 8. Grants to institutions

2024	2023
£	£
48,106	73,296
-	14,032
-	40,519
-	269,800
253,841	25,395
58,210	10,000
709,119	461,908
16,000	12,042
293,661	-
1,176,176	-
-	44,194
-	40,000
-	46,709
	96,099
49,623	-
-	176,327
1,357,868	30,000
-	74,362
,	-
	-
48,519	-
-	115,000
1,837,971	-
	100,000
	<del>.</del>
960,518	1,450,646
- -	1,307,715
	400,871
	33,851
-	-
	-
,	-
3,940	-
-	31,000
40.000	14,395
	404.000
235,173	434,862
200 671	79,957
300,671	40,000
10 172	72,581
10,173	53,843
95 042	74,956
,	213,337
	210,007
•	-
40,868	31,779
477.500	983,237
-	140,668
22,407	46,874
205 100	485,779
395, 190	90 600
2/1/ 020	80,690
	120 555
-	138,555 161,175
•	161,175 132,391
	8,513,171
47,470,001	0,010,171
	£ 48,106 253,841 58,210 709,119 16,000 293,661 1,176,176 115,811 49,623 - 1,357,868 - 96,169 82,021 48,519

## 9. Charitable capacity building

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Belgium Canada	357,488 1,169,630	-	357,488 1,169,630
Spain USA	231,219 2,556,933	_	231,219 2,556,933
WAQF Fund	601,657	-	601,657
	4,916,926		4,916,926
	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Belgium Canada Ireland USA	132,927 39,117 16,003 4,897	:	132,927 39,117 16,003 4,897
UUA	192,944	<u> </u>	192,944

### 10. Analysis of support costs

	Total funds 2024 £	Total funds <b>2023</b> £
Costs of raising funds Charitable activities Other expenditure including capacity building	1,056,928 1,774,702 317,187	1,465,933 135,317 484,886
	3,148,817	2,086,136
Support costs by type	2024 £	<b>2023</b> £
Staff costs Depreciation and amortisation Other	2,120,123 49,847 978,847	1,628,489 200,160 257,487
	3,148,817	2,086,136
Governance costs		
Included within support costs are governance costs as follows:		
	2024 £	<b>2023</b> £
Auditor's remuneration Audit fees to previous auditors in respect prior year financial statements Non-statutory auditor fees	69,296 - -	72,453 - -
Audit fees in respect of the overseas branches Legal and professional other fees	41,893 950,809	18,787 516,084
	1,061,998	606,320

#### 11. Net income/ (expenditure)

The net income is stated after charging:

54,517	108,896
2,884)	91,264
30,000	130,000
01,633	330,160
3	54,517 32,884) 30,000 01,633

#### 12. Auditor's remuneration

Fees payable to the Charity's auditor and its associates for the audit of the financial statements (excluding VAT)	2024 £ 56,100	2023 £ 53,500 1,450
Fees payable to the Charity's auditor and its associates in respect of all other services (excluding VAT)	41,893	17.783
Fees payable to country office auditors for the audits of the financial statements	41,033	11,100
Fees payable to the Charity's auditors for the audit of the financial statements	97,993	72,733

#### 13. Staff costs

Staff costs were as follows:	2024 £	<b>2023</b> £
Wages and salaries Social security costs Other pension costs	8,209,496 634,709 129,182	6,534,535 459,987 115,394
	8,973,387	7,109,916
The above staff costs include termination payments of £nil (2023: £nil) made	during the year.	
The average number of persons employed by the Charity during the year wa	s as follows:	
	2024 No.	<b>2023</b> No.
	771	614
The number of higher paid employees was:		
	2024 No.	<b>2023</b> No.
In the band £60,001 - £70,000	<u>9</u> 6	-
In the band £70,001 - £80,000 In the band £80,001 - £90,000	<b>6</b> 2	3 2
In the band £90,001 - £100,000	1	-

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 increased to £1,254,354 (2023: £523,469) due to expansion in the leadership team.

#### 14. Trustees' remuneration

No Trustees received any remuneration during the financial year (2023: £Nil). No Trustees received any benefits in kind (2023: £Nil). Trustees received reimbursement of expenses of £70 (2023: £428) during the year.

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### 15. Intangible assets

	Software £
Cost	2
At 1 January 2024 Additions Disposals	552,548 17,722
Foreign exchange movement	(296)
At 31 December 2024	569,977
Amortisation	
At 1 January 2024 Charge for the year Disposals	429,053 (82,895)
Foreign exchange movement	11
At 31 December 2024	346,169
Net book value	
At 31 December 2024	223,808
At 31 December 2023	123,495

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 2024 Additions	1,410,081 18,092	1,444,226 149,756	105,961 27,612	2,960,268 195,460
Disposals	-	-	-	-
Foreign exchange movement	1,786	5,792	1,499	9,077
At 31 December 2024	1,429,960	1,599,774	135,072	3,164,806
Depreciation				
At 1 January 2024	160,603	874,687	57,539	1,092,829
Charge for the year	(9,576)	31,048	32,397	53,869
Disposals	-	-	-	-
Foreign exchange movement	543	3,518	(3,413)	648
At 31 December 2024	151,570	909,254	86,524	1,147,348
Net book value				
At 31 December 2024	1,278,390	690,520	48,548	2,017,458
At 31 December 2023	1,249,478	569,539	48,422	1,867,439

All of the above assets are used for charitable purposes.

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

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### 17. Investment properties

	2024 £	<b>2023</b> £
Investment properties at market value	665,000	665,000

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

### 18. Debtors

	2024 £	<b>2023</b> £
Other debtors Stock	675,124 749	1,177,045 749
Prepayments and accrued income	1,284,103	4,241
	1,959,976	1,182,035

### 19. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors Other taxation and social security Other creditors Accruals and deferred income	1,740,321 154,965 4,995,671 2,829,588	1,274,579 288,381 816,369 1,171,917
	9,720,545	3,551,246

#### 20. Statement of funds

	At 1 January 2024	Income	Expenditure	Transfers in / (out)	At 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General funds	1,530,660	27,780,937	(20,297,345)	(5,810,000)	3,204,252
Restricted funds					
Education	267,094	397,536	(665,514)	10,000	9,116
Humanitarian response	1,771,497	18,280,607	(13,022,152)	-	7,029,952
Food security	4,723,459	2,725,610	(6,665,033)	-	784,036
Healthcare	43,069	2,802,521	(4,628,634)	1,800,000	16,956
Orphans and child welfare	674,051	13,098,572	(15,167,904)	1,500,000	104,720
Water sanitation and hygiene	1,329,657	7,406,835	(7,456,393)	-	1,280,099
Other*	3,731,045	17,753,679	(15,349,717)	2,500,000	8,635,007
	12,539,872	62,465,360	(62,955,347)	5,810,000	17,859,885
Total of funds	14,070,532	90,246,297	(83,252,692)	<u>-</u>	21,064,137

	At 1 January 2023	Income	Expenditure	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)	<u>-</u>	14,070,532

 $<sup>^{\</sup>star}$  Funds that have been restricted to specific countries but not any particular theme.

#### 21. Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Intangible assets	223,808	-	223,808
Tangible fixed assets	1,700,122	317,336	2,017,458
Investment properties	665,000	-	665,000
Net current assets / (liabilities)	615,321	17,542,550	18,157,871
	3,204,251	17,859,886	21,064,137
	l long a dei ada al	Do obvioto d	Takal
	Unrestricted Funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
Intangible assets	123,495	_	123,495
Tangible fixed assets	1,570,530	296,909	1,867,439
Investment properties	665,000	, <u>-</u>	665,000
Net current assets / (liabilities)	(828,365)	12,242,963	11,414,598
	1,530,660	12,539,872	14,070,532

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

	2024 £	2023 £
Net income/(expenditure) for the year	6,993,605	7,136,292
Adjustment for: Depreciation and amortisation charges FX valuation movement tangible fixed assets	(28,367) (8,783)	200,160
Dividends, interest and rents from investment properties (Increase) / decrease in debtors Increase / (decrease) in creditors	(49,700) (777,940) 6,169,299	(43,732) (187,652) (371,258)
Net cash generated from/(used in) operating activities	12,298,114	6,733,810

### 23. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	25,918,441	13,783,809

### 24. Analysis of prior year statement of financial activities

Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
£	£	£
8,735,701	45,641,918	54,377,619
-	1,726,551	1,726,551
69,894	-	69,894
43,732	-	43,732
8,849,327	47,368,469	56,217,796
1,137,826	14,325,484	15,463,310
1,974,541	31,450,709	33,425,250
192,944	-	192,944
3,305,311	45,776,193	49,081,504
5,544,016	1,592,276	7,136,292
(5,119,062)	5,119,062	-
424,954	6,711,338	7,136,292
1,105,706	5,828,534	6,934,240
1,530,660	12,539,872	14,070,532
	funds 2023 £ 8,735,701 - 69,894 43,732 8,849,327 1,137,826 1,974,541 192,944 3,305,311 5,544,016 (5,119,062) 424,954 1,105,706	funds 2023 £ £  8,735,701

#### 25. 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 £129,182 (2023: £115,394).

#### 26. Operating lease commitments

At 31 December 2024, the Charity had future minimum lease payments due under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than one year Later than one year and not later than five years After more than five years	105,333 10,500 -	130,000 115,833 -
	115,833	245,833

#### 27. Related party transactions

Donations from Trustees totalling £1,909 (2023: £1,559) were received during the year.

The Emerging Markets Director in the year, Hameed Al-Asaly, is the son-in-law of Mr. Mohamad Yousef who was a member of the board of trustees until 1 May 2024. Mr. Al-Asaly was paid £27,295 in the period January–April 2024 (2023: £85,001 for the whole year) 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.

#### 28. Subsidiaries

Human Appeal established a subsidiary, The WAQF Fund (company number 14790001; charity number 1208651), a company incorporated by guarantee, in April 2023. It was registered with the charity commission in April 2024. In the year to 31st December 2024 investment grants totalling £601,657 were paid (2023: none). The Waqf Fund has not been consolidated into the Human Appeal accounts as activities within the subsidiary during the reporting period were not material to the group.





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