

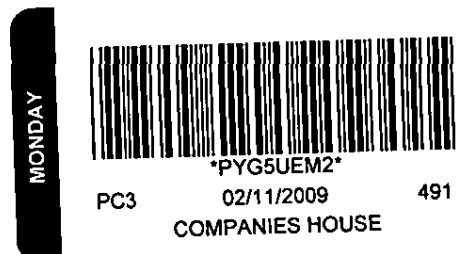
Registered Charity Number
1126281

Registered Company Number
6195282

Human Relief Foundation (Company Limited by Guarantee)

Abbreviated Accounts

For The Period From 1 April 2008 To 31 December 2008



Human Relief Foundation (Company Limited by Guarantee)
Report and accounts
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Human Relief Foundation (Company Limited by Guarantee)

The report of the trustees for the period from 1 April 2008 to 31 December 2008

Company Information

Registered number

6195282

Charity Number

1126281

Directors / Trustee

Dr Haithan Al-Rawi

Dr Haytham Al-Khaffaf

Mr Wael Musabbah

Mr Fareed Sabre

Dr Nooh Al-Kaddo

Secretary

Miss Shazia Hanif

Auditors

Farooqui & Co Ltd

9 Norville Terrace

Headingley Lane

Leeds

West Yorkshire LS6 1BS

Bankers

Natwest

699 Wilmslow Road

Manchester

M20 1YW

HSBC

PO Box

45 47 Market Street

Bradford

BD1 1LW

Solicitors

Fieldings Porter Solicitors

Silverwell House

Bolton

BL1 1PT.

Registered office

2-4 Claremont

Bradford

West Yorkshire

BD7 1BQ

Human Relief Foundation (Company Limited by Guarantee)

The report of the trustees for the period from 1 April 2008 to 31 December 2008

Introduction

The trustees present their annual report and accounts for the year ended 31st December 2008.

The board of trustees are satisfied with the performance of the charity during the period and the position at 31st December 2008 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Principle Activity

The principle activity of the charity in the period under review was to provide assistance and medical supplies to those areas of the world that the charity through its trustees need help.

Review of Business

The results for the period and financial position of the company are as shown in the annexed financial statements.

Directors/Trustees

Dr Nabeel Al-Rahmadhani
Dr Haytham Al-Khaffaf
Dr Haithan Al-Rawi
Mr Wael Musabbah
Mr Fareed Sabre
Dr Nooh Al-Kaddo

Political and Charitable Contributions

The charity works closely with other charities' and non governmental organisations in allocating the grants and donations of the Charity.

Charity

The company is a Registered Charity number 1126281.

Objects and Policies

The object of the charity is to spend or donate, the resources available to the Charity, at the Trustees' absolute discretion, for the relief of poverty and sickness, preservation of good health and advancement of education.

The charity has aimed to assist those in need again in Iraq, Lebanon, Indonesia and Etheiopia (not limited to those countries) by providing relief and medical supplies to those in need.

Human Relief Foundation provides small grants to those who make an application to the charity and are suffering from extreme financial hardship. These grants to individuals have been used for such sudden expenditure as funeral costs or urgent medical care but the charity considers each application on its own merits.

Human Relief Foundation (Company Limited by Guarantee)

The report of the trustees for the period from 1 April 2008 to 31 December 2008

sudden expenditure as funeral costs or urgent medical care but the charity considers each application on its own merits.

Organisation of the Charity

The Charity has a Management Committee of volunteer members who have overall control and responsibility for policy and major decision making and all are trustees.

Day to day management and responsibility for implementing policies is carried out by a full time Manager. There are full time and part time employees plus a number of volunteers.

The contribution of volunteers

The Charity has a governing board of trustees, all of whom are volunteers, and utilises the services of other volunteers at any one time on a regular basis.

Reserves

Human Relief Foundation holds reserves to eliminate the risk of having a lack of funds available to carry out its humanitarian work. Human Relief Foundation holds three reserves, Emergency, Projects and Management. Our general policy is to hold sufficient funds in our reserves to cover 6 months relief work. At present each reserve has £300,000.

The trustee's will meet at least once a year to assess the current reserve levels and will increase or decrease the level of reserves held at their discretion.

Nature of the Governing Document and constitution of the charity

The charity being a company limited by guarantee is governed by the Articles of Association of the Company with the objects of the company contained in the Memorandum of Association. The Articles of Association include matters as Election of Members, appointment/removal/disqualification of Trustees and the powers of Trustees.

The methods adopted for the recruitment and appointment of new trustees

A new trustee is appointed by a resolution of the Trustees recorded in the Minutes and signed by the new Trustee.

Human Relief Foundation (Company Limited by Guarantee)

The report of the trustees for the period from 1 April 2008 to 31 December 2008

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 9 to 23. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a deficit nature of £315,493.

The total reserves at the year end after for stand at £1,067,749.

Share Capital

The company is limited by guarantee and therefore has no share capital.

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

Statement as to disclosure of information to auditors

The trustees, in their capacity as directors, state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Human Relief Foundation (Company Limited by Guarantee)

The report of the trustees for the period from 1 April 2008 to 31 December 2008

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies.



Dr Haythan Al-Kaffaf
Trustee

Human Relief Foundation (Company Limited by Guarantee) Independent Auditors' Report

Independent auditors' report

to the members of Human Relief Foundation (Company Limited by Guarantee)

We have audited the financial statements of Human Relief Foundation (Company Limited by Guarantee) for the period ended 31 December 2008 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes and the Schedule to the Statement of Financial Activities as set out on pages 9 to 23. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities, effective January 2007, and in accordance the requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, under the historical cost convention and in accordance with the accounting policies set out in the notes to the financial statements.

Respective responsibilities of trustees as directors and of the auditors

As described in the Statement of Trustees' Responsibilities on page 5 the charity's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985.

We also report to you if, in our opinion, the Report of the Trustees is consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in April 2002. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

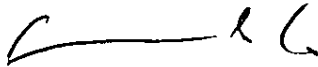
In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

Human Relief Foundation (Company Limited by Guarantee)
Independent Auditors' Report

Emphasis of Matter

In forming our opinion, which is not qualified, we have given due consideration to the following matters.

No professional valuation of the charity's investment properties was carried out at the balance sheet date and we have relied upon the trustees' representation as to the market value.



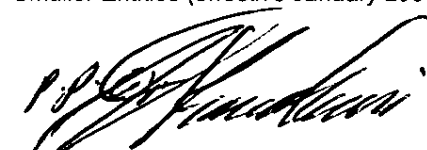
Farooqui & Co Ltd
Registered auditors
Chartered Certified Accountants
9 Norville Terrace
Headingley Lane
Leeds
West Yorkshire
LS6 1BS

The date upon which our opinion is expressed is :-
29 October 2009

Human Relief Foundation (Company Limited by Guarantee)
Balance Sheet
as at 31 December 2008

	Notes	2008 £
<i>The assets and liabilities of the charity :</i>		
Fixed assets		
Tangible assets	10	<u>5,267</u>
Investments :-		
Investments	13	<u>-</u>
Total fixed assets		<u>5,267</u>
Current assets		
Debtors	11	98,822
Cash at bank and in hand		<u>1,030,236</u>
Total current assets		<u>1,129,058</u>
Creditors:-		
amounts due within one year	12	(67,230)
Net current assets		<u>1,061,828</u>
Total assets less current liabilities		<u>1,067,095</u>
Net assets		<u>1,067,095</u>
<i>The funds of the charity :</i>		
Unrestricted income funds		
Unrestricted revenue accumulated funds		1,067,095
Total unrestricted funds		<u>1,067,095</u>
Total charity funds	20	<u>1,067,095</u>

The accounts have been prepared in accordance with the special provisions relating to small companies in Part VII of the Companies Act 1985 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)



Dr Haythan Al-Kaffaf
Trustee

Approved by the trustees on 29 October 2009

The notes on pages 11 to 23 form an integral part of these accounts.

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2007, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act.

In so far as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

Advantage has been taken of paragraph 3(3) of Schedule 4 of the Companies Act 1985 to allow the format of the financial statements to be adapted to reflect the special nature of the company's operation.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate. Rental income is recognised when due.

Investment Income

Dividends are included in the income and expenditure account when they are declared at an amount which includes the tax credit recoverable from the Inland Revenue.

Compliance with Statement of Standard Accounting Practice 19

Charities are exempt from the full provisions of SSAP19. However, the trustees have adopted a policy that investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (effective April 2005) issued by the Charity Commissioners for England & Wales.

Resources Expended

Charitable expenditure

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following :-

Costs of raising and generating funds

The costs of raising and generating funds includes fees incurred in respect of investment management fees.

Grants payable in furtherance of the charity's objectives

The Charity receives grant applications from a number of client organisations, and every application is considered by the board of trustees in relation to pre agreed parameters. The board may accept or reject the application or accept the application subject to conditions.

Activities in furtherance of the charity's objectives

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration of the charity

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Allocation of costs within types of resources expended

The charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended on the basis of estimates made by the trustees.

Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the trustees have applied what they consider to be reasonable judgements in apportioning such costs.

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Investments held by the charity

Realised gains and losses are taken to the Income and Expenditure account. Investment income is taken into account on the basis of due date of payment.

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at an estimated valuation by the trustees.

Depreciation has been provided at the following rates in order to write off the assets over their estimated economic lives.

Plant and machinery 15% per year based on the reduced balance.

Investment property

Charities are exempt from the full provisions of SSAP19. However, the trustees have adopted a policy that investment property is revalued on the basis of the best estimate of the trustees on an annual basis and any surplus or deficit is transferred to revaluation reserves. No depreciation is provided on the investment property.

The Companies Act 1985 requires all properties to be depreciated. However, this requirement conflicts with the generally accepted accounting principle set out in SSAP 19 and the overriding requirement to show a true and fair view. The board of trustees considers that because the property is not held for consumption, but for its investment potential, to depreciate it would not give a true and fair view, and that although the charity is exempt from the full application of SSAP19, it is nevertheless appropriate for the company to follow the principles of SSAP19 in order to give a true and fair view. The company has taken advantage of its exemption from the full application of SSAP19 and has not had a formal professional valuation of the property, but has relied on the best estimates of the board of trustees of the market value, in order to conserve funds for the charitable purposes of the charity.

If this departure from the Act had not been made, the surplus for the financial year would have been reduced by depreciation. However, the amount of depreciation cannot reasonably be quantified because depreciation is one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2005.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Accounting for Legacies

No legacies have been left to the charity and until such time as a legacy is made the trustee reserve the right to formulate a reserve policy.

Recognition of foreign exchange gains and losses

This has arisen due to the translation of dollar transactions into sterling at an average rate of \$1.8852 to the £, \$1.9973) and euro transactions into sterling at an average rate of 1.2597 euros to the £, (2007 1.3571)

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Deficit for the period	2008	2008
	£	£
This is stated after crediting :-		
Revenue Turnover from ordinary activities	1,043,251	-
and after charging:-		
Depreciation of owned fixed assets	930	-
Rentals under operating leases	263	-
Auditors' Remuneration	2,300	-

No insurance has been bought to indemnify the charity against actions of the trustees and/or the actions of its employees.

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities on pages 21 which should be read together with these notes.

5 Investment Income

2008 **2008**

£ **£**

Other bank deposit interest received

2,859 -

6 Analysis of support costs

Support costs for charitable activities and details of charitable expenditure are shown on the detailed schedule Statement of Financial activities shown on pages 18 to 20.

7 Analysis of charitable expenditure

All charitable expenditure is shown in the Detailed Schedule to the Statement of Financial Activities following notes and except where shown for Support Costs above require no further detail.

8 Analysis of grants payable in furtherance of the charity's objects

All grants paid are shown on the detailed schedule to the Statement of Financial activities shown on pages 18 to 20 and are in furtherance of the charity's objectives.

9 Staff Costs and Emoluments

2008 **2008**

£ **£**

Gross Salaries

121,806 -

Employer's National Insurance

8,716 -

130,522 -

Numbers of full time employees or full time equivalents

2008 **2008**

Engaged on charitable activities

12 12

Engaged on management and administration

11 11

23 23

There were no fees or other remuneration paid to the trustees

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

10 Tangible functional fixed assets

	Fixtures & Fittings £
Asset cost, valuation or revalued amount	
Additions	6,197
Depreciation on revaluation	-
Charge for the period	930
At 31 December 2008	<u>930</u>
Net book value	
At 31 December 2008	<u>5,267</u>
At 31 March 2008	<u>-</u>

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

11 Debtors	2008	2008
	£	£
Other Debtors	3,445	-
Taxation Recoverable	95,377	-
	<u>98,822</u>	<u>-</u>
Amounts due after more than one year included in the total above are analysed as:-		
12 Creditors: amounts falling due within one year	2008	2008
	£	£
Trade creditors	39,140	-
Accrued expenses	12,325	-
PAYE and NI	15,765	-
	<u>67,230</u>	<u>-</u>

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

13 Analysis of the Net Movement in Funds

	2008 £	2008 £
Net movement in funds from Statement of Financial Activities	(315,839)	-
Net resources applied on functional fixed assets	(6,197)	-
Net movement in funds available for future activities	(322,036)	-

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

14 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 December 2008

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,267	-	-	5,267
Current Assets	1,129,058	-	-	1,129,058
Current Liabilities	(67,230)	-	-	(67,230)
	<u>1,067,095</u>	<u>-</u>	<u>-</u>	<u>1,067,195</u>

At 1 April 2008

	£ Unrestricted funds	£ Designated funds	£ Restricted funds	£ Total Funds
Tangible Fixed Assets	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Human Relief Foundation (Company Limited by Guarantee)
Notes to the Accounts
for the period from 1 April 2008 to 31 December 2008

15 Particulars of Individual Funds and analysis of assets and liabilities representing funds continued

The individual funds included above are :-

	Funds at 2008	Movements in Funds as below	Transfers Between funds	Funds at 2008
	£	£	£	£
General fund - unrestricted	-	1,067,095	-	1,067,095
Transfer from old charity	-	-	1,383,242	-
	<u>-</u>	<u>1,067,095</u>	<u>1,382,934</u>	<u>1,067,095</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
General fund - unrestricted	1,046,110	1,361,604		(315,494)
Transfer from Old charity	1,383,242	-	-	1,383,242
	<u>1,046,110</u>	<u>1,361,949</u>	<u>-</u>	<u>1,067,095</u>

16 Endowment Funds

The charity had no endowment funds in the period ended 31 December 2008.

17 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member undertakes to contribute such amounts not exceeding one pound as may be required in the event of the charity being wound up whilst he or she is still a member or within one year thereafter.