



Acknowledgements	5
Chairman Message	6
CEO Message	8
Inclusion and Safety for All in the Ethar Family	10
Campaigns	12
Humanitarian Emergency Relief	12
Food Security	14
Ramadan and Zakat ul Fitr programme	16
Sudan	16
Djibouti	16
Muzz Pink Bakery Um Gargour	18
Education	20
Educational opportunity in the camps	22
Social Welfare	24
Sponsorships	25
Providing Hope and Stability	26
Water & Sanitation	28
Qurbani	30
Why we didn't do Qurbani in 2022	31
Food is most important	31
The future of Qurbani	31
Engagement with donors	31
Fundraising & Volunteering	32
Financial Review	39
Financial performance	39
Income	39

Expenditure	39
Financial results and closing reserves	39
Reserves policy	40
Going concern	40
Risk Statement	41
Risk overview	41
How we catergorise risk	41
Ongoing risk	41
Charity's Purpose & Charitable Objects	44
Activities	44
Statement of public benefit	44
Where we operated in 2022	45
Structure, Governance & Management	45
Organisational structure	45
Trustee recruitment	45
Governance	45
Internal Controls	46
Legal structure	46
Tax status	46
Auditor appointment	46
Statement of Trustees' Responsibilities	47
Financial Statements	51

Ethar was established and is led by those who experienced life as refugees. We know what it's like to feel suffering and danger. Many of our Ethar Family, who now work with us, have fled conflict and feared for their lives.

We never want anyone to suffer like this again.

We commit, with every ounce of our determination and effort, to do whatever is in our power to support refugees.

Ethar is nearing two decades of service to the forgotten refugees of East Africa. These years have been filled with steadfast, kind, generous, awesome support from and to our beloved Ethar Family.

We thank you all for your strong support, for never leaving us to struggle alone, and for never forgetting refugees.

Acknowledgements

Ethar relies upon partnership, goodwill, generosity and collaboration with an extensive range of stakeholders, who join the Ethar Family in a spirit of love and humanitarian commitment.

During 2022 we continued to receive valued support across our activities and projects, from many wonderful partners and collaborating organisations. We thank all partner and supporter organisations for their ever-consistent cooperation, partnership and positive encouragement, which remains sincere and unwavering in the face of unprecedented challenges.

In addition, we have received overwhelming help, kindness and goodwill from countless individuals, community organisations, local centres, places of worship, and small charitable enterprises. Despite the difficulties faced during the post-pandemic period, and despite many of those people and places facing their own challenges, we still enjoyed immensely productive and positive communication with local people and organisations.

Volunteers and small groups of people worked tirelessly throughout 2022 to find new and innovative ways to make our campaigns a reality. These individuals and groups are the strength of Ethar, and we are grateful for their selfless support and backing.

Lastly, but most importantly, we thank the forgotten refugees of East Africa and Yemen who we serve. They are the most important part of the Ethar Family and each day they remind us of the worthiness of this cause, and inspire us with the strength to strive for good. They are the heart and soul of Ethar and we are all, collectively, better off for being part of each other's lives.

Chairman Message

Dear Ethar Supporters

As I sit down to write this letter, I am struck by a sense of dual responsibility. I feel honoured to express gratitude to our outgoing and long-serving Chair, Mr Abdulkadir Naib, for his extraordinary service, and also to introduce myself as your Interim Chair.

Mr Abdulkadir Naib has decided to step down from his role as Chair this year, and will conclude his tenure at the end of December 2023, bringing a significant chapter in Ethar's journey to a close.

Abdulkadir recently visited Sudan to witness our work first hand, and during this visit he was able to experience the real fruits of our endeavours – the transformative education projects, sponsorship programmes, and, crucially, the countless lives touched and changed for the better.

In Abdulkadir's own words: "I'm exceptionally proud of my time at Ethar Relief. We've weathered many storms, grown the organisation, and expanded our reach

to positively impact countless lives. Though much remains to be done, my support for Ethar Relief's mission will remain steadfast."

Abdulkadir and I were honoured to represent Ethar at the Women's Leadership Conference where the research findings on "Women's Leadership in Sudan: Challenges and Opportunities" were presented. This landmark conference was held within Sudan itself, funded by Ethar Relief in coordination with the London School of Economics, and filled us with immense pride and validation in what Ethar has accomplished.

Since its inception, Ethar Relief has been engaged in projects to build up the resources and reduce vulnerability of marginalised communities in East Africa. Our field visits were a vivid reminder of the critical role Ethar plays in empowering these communities, and of the immense work we have left to accomplish.

As I take on the role of Chair, I do so with deep respect for the foundation Abdulkadir has laid, and with an earnest promise to continue advancing Ethar's mission. The continuity of our

work is especially pertinent now, in a year where the conflict in Sudan has escalated, impacting an even greater number of lives. In such circumstances, our absolute commitment is more important than ever.

On behalf of all Board members, I thank each of you for your unwavering support. Whether you have contributed financially or through spreading awareness, your efforts are the backbone of Ethar Relief. Your contributions make it possible for us to persevere through the tumultuous times that have marked the global landscape and, more specifically, the regions we serve.

As we embark on yet another pivotal year, let us carry forward the lessons and achievements of the past while looking ahead with hope and resolve. We will continue to adapt and innovate to meet the evolving needs of the communities we serve.



Osman Yusuf
Interim Chair of the Board



Abdulkadir Naib
Outgoing Chair of the Board

CEO Message

My Dearest Ethar Family

As we step into our 17th year of operations, I can't help but reflect on our remarkable journey – one founded on resilience, compassion, and growth. Our endeavours have only been possible due to your unwavering support, and for that I'm eternally grateful.

Firstly, I extend my heartfelt appreciation to our outgoing Chair, Mr Abdulkadir Naib, for his invaluable leadership. It's also my pleasure to warmly welcome our Interim Chair, Mr Osman Yusuf, as we forge ahead.

Last year, I wrote to you about the hardships that 2021 brought us: economic downturns, political unrest, climate events, and social conflicts. At the time of writing this, the situation that has been unfolding over the spring and summer of 2023 is, sadly, even more dire. The Horn of Africa continues to suffer unrelenting waves of conflict and climatic disruptions, intensifying the vulnerabilities of the already marginalised communities we serve. Our income, like that of many other charities, has been severely impacted, but the need for our services has never been more urgent.

Against this backdrop, the challenges of 2022 and 2023 have offered us unique opportunities for introspection, change and organisational growth. We continue to focus on improving our systems, enhancing operational efficiencies, and strengthening our governance framework.

These measures will allow us to become even more accountable and transparent to you, our supporters, and the communities we serve, and lay the foundation for stronger and programmatic interventions.

The uncertainties and adversities that we continue to face are numerous, especially in the conflict-ridden regions of East Africa and Yemen. However, the spirit of humanitarianism that fuels Ethar Relief remains stronger than ever. I have no doubt that with our combined efforts and shared values, we will continue to make a significant difference in the lives of the most vulnerable among us.

Once again, thank you for your relentless support and belief in Ethar's mission. As you read our Annual Report, you'll gain a glimpse of what you made possible with your support for our projects in 2022.

In light and peace

Sultan Omar
Chief Executive Officer




Inclusion for all in the Ethar Family

At Ethar Relief we cherish and strongly believe in maintaining a positive, inclusive environment for all. We refer to ourselves as the Ethar Family, to include all of us together - staff, volunteers, partners, supporters, and the people we help every day. We look after each other with love and universal human values. We care about every family member and work hard for the wellbeing of each one.

We are a non-governmental, non-political humanitarian aid organisation, dedicated to helping people in need regardless of their ethnic origin, political affiliation, gender or religious beliefs. Throughout 2022, our projects provided aid and sustainable resources to displaced, poverty-impacted refugees and marginalised communities in Sudan, Yemen, Djibouti, and Ethiopia, (countries within or near the area traditionally referred to as The Horn

Of Africa). These countries and locations are diverse and unique in themselves, and are never treated as a homogenous group despite their proximity to each other. Likewise, the communities within each country share culture, customs, and origins, but also diverge greatly in many aspects. Ethar Relief celebrates both the similarities and differences, and extends its support and advocacy towards refugees from these communities within the UK.

Our projects are designed to:

- 1- Alleviate the suffering of refugees by providing emergency aid such as food provisions, clean water access, and medical care.
- 2- Combat the long-term effects of poverty by establishing educational provision and sponsorships which develop academic, practical and social skills.
- 3- Empower vulnerable and marginalised groups, designing our programmes to ensure they have greater opportunities and choices through education and employment, enabling them to participate and take the lead in the positive development of their communities.
- 4- Prioritise the safety, security and wellbeing of every stakeholder of the organisation, whether they are a staff member working on our behalf or a person who we are serving through our projects.

Ethar Relief is officially registered in the United Kingdom as a Charitable Incorporated Organisation with UK Companies House. We adhere to all relevant guidelines and legislation governing our activities and implement our policies of inclusion and safeguarding accordingly. Thanks to our deep local knowledge of the regions in which we operate, we are able to bring this model of governance into our projects on the ground, and prioritise inclusion, safeguarding, and wellbeing as well as delivery of aid to those who need it most. Over the years, we have established a strong reputation globally for our presence, knowledge, and expertise in the East Africa region. Therefore, in addition to our independent projects we also act as an adviser and delivery partner for other charitable and humanitarian organisations.

Ethar Relief prides itself on its openness, transparency, and inclusivity. We are not affiliated to any political, ethnic, or religious groups. Our work is carried out in the areas of most need regardless of politics or demographics. Our staff, volunteers, and beneficiaries reflect the diversity of the regions in which we operate, and beyond. We take great care to ensure the safeguarding and wellbeing of all stakeholders, both within our organisation and externally. Ethar Relief has a zero tolerance

approach towards discrimination and abuse of any kind, and is dedicated to the healthy environment fostered within and by our organisation.

All official policies, practices and guidelines, statutory and voluntary, adopted by Ethar Relief and its partner organisations, including any persons working on behalf of the charity, reflect these absolute commitments to inclusivity and safeguarding. These principles are foremost and non-negotiable, and apply to all staff, beneficiaries, partners and stakeholders.

Campaigns

Humanitarian Emergency Relief

Sudan has been facing numerous emergencies ranging from armed conflicts, natural disasters and political instability over the years. These crises have caused immense suffering amongst the Sudanese people, and particularly among the large Eritrean refugee population that they are hosting, making it imperative to have robust humanitarian programmes in place.

Ethar's programmes are vital as per the compelling reasons outlined below:

- They are designed to provide urgent aid such as food, clean water and shelter and in doing so, offer immediate relief to individuals and families affected.
- They often mitigate further loss of life. An emergency response restores hope amidst chaos and stabilises people to help them rebuild their lives.
- They increase the preparedness and resilience of the country as a whole towards future crises and disasters.

In 2022, Ethar provided emergency food packs to students and villagers close to Kassala in the eastern region of Sudan where more than 46% of the population lives below the poverty line. The communities encounter many challenges as they are unable to access adequate education,

food, health and water prompting emergency food provision to the most vulnerable to mitigate illness and malnutrition.

The food packs played a crucial role in ensuring these vulnerable individuals had access to nourishing meals. They included a well-balanced assortment of staples such as lentils, sugar, vegetable oil and wheat providing essential nutrients to those who needed it the most. The intervention equipped the villagers and students to cater for their daily and dietary needs.

By supporting the distribution of food packs, we contributed to alleviating hunger within these communities and empowered them to prioritise expenses on other essential needs such as healthcare.

We also responded to a flash floods incident by supporting other humanitarian actors to deliver assistance and replaced school furniture which had been washed away by flood waters. This provision served as a backbone for a comfortable and supporting learning environment, enabling teachers to focus on their primary task of imparting knowledge and shaping young minds. It ensured that students had spaces to sit comfortably and concentrate on their lessons.

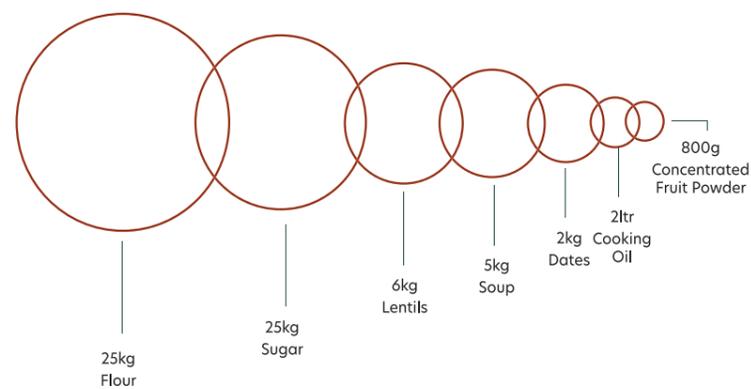


Food Security

Ramadan is a month of compassion, gratitude and reflection for many in the Ethar Family, and our Ramadan food pack and Zakat ul Fitr interventions exemplify the spirit of this blessed undertaking.

The programme is designed to provide nutritious meals to those most in need in Djibouti and Sudan. It supports families who are not able to afford food during the fasting period and reinforces the importance of community and generosity.

With hunger being a pressing issue in this part of the world, these initiatives play a vital role in ensuring everyone can partake in the collective blessings of Ramadan. By distributing food to vulnerable families, the programme helps alleviate this financial burden.



*Contents may vary slightly based on location and seasonal availability



Ramadan and Zakat ul Fitr programme

Sudan

The composition of foods packs – a nutrition powerhouse – supports the local and staple diet. The diverse combination of essential ingredients of lentils, dates, sugar, vegetable oil and wheat offer a variety of health benefits packed with antioxidants, fatty acids, fibre, folate, iron and proteins to support blood sugar regulation and provide an energy boost. By embracing this food initiative, families in refugee camps and teachers in education centres and schools can nourish their bodies after a long day abstaining from food and water.

For Zakat ul Fitr, Ethar distributed bags of dates, lentils and sorghum.

Djibouti

In Djibouti, food baskets containing basic items such as beans, dates, flour, juice, oil, rice and sugar were distributed to 1000 of the poorest households during Ramadan. The residents of the three neighbourhoods we distributed in do not have an income source, subsist on a minimum standard of living and suffer from extreme poverty which limits their purchasing ability and power. The timely intervention provided a welcome relief from daily food shortages, especially during Ramadan.

For Zakat ul Fitr, we distributed bags of flour and rice in another poverty-afflicted area.



Muzz Pink Bakery, Um Gargour

Ethar Relief commenced the construction of a bakery in Um Gargour sponsored by Muzz and its kind donors. The project aims to provide subsidised bread at affordable prices for disadvantaged residents and refugees of Um Gargour camp and its neighbouring villages - located in Al Shuwak locality, Gadaref State, East Sudan.

The bakery has two phases before becoming fully operational;

- Construction (phase 1 to complete 2023)
- Installation of fixtures and fittings

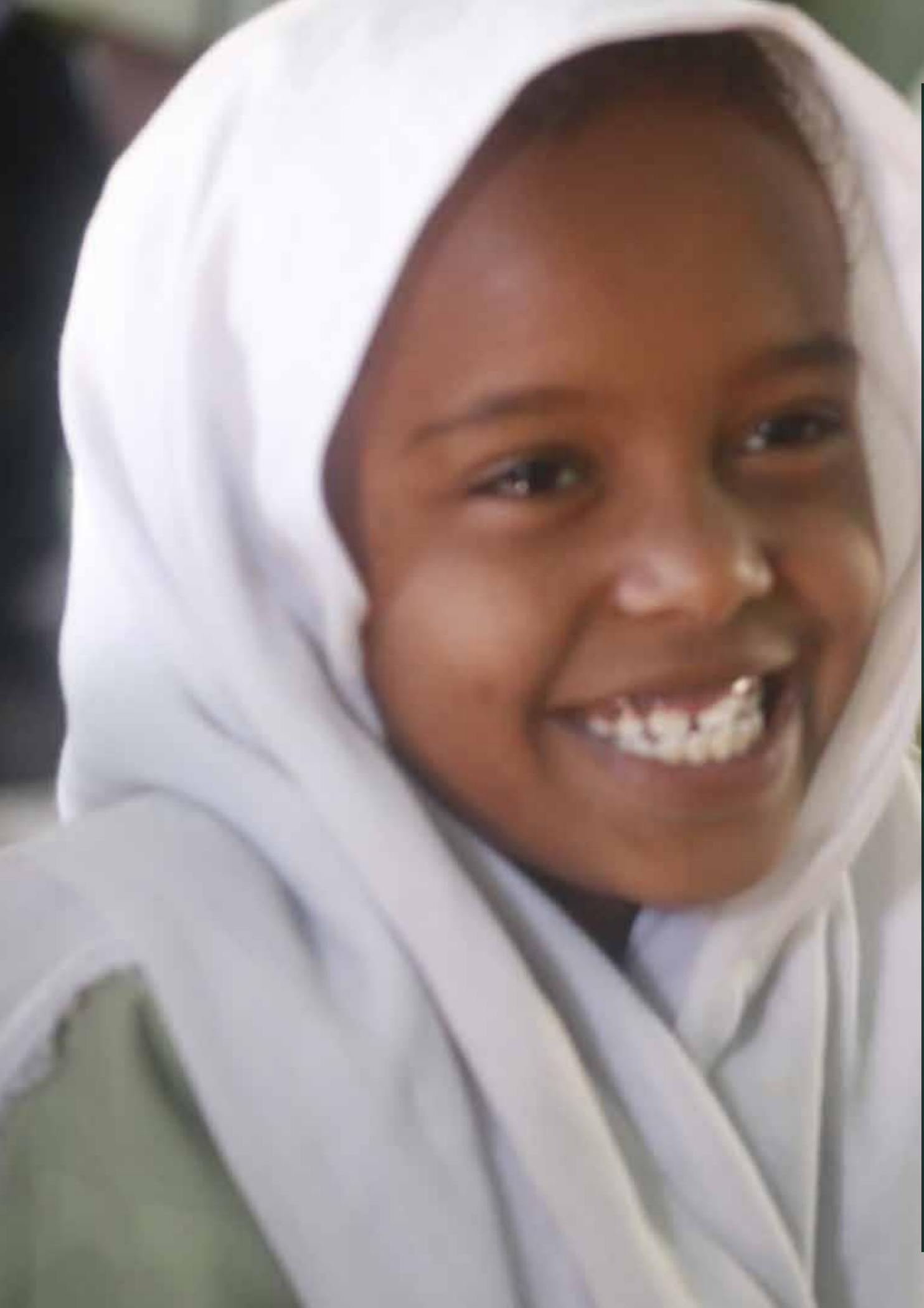
Once operational, the bread will be sold at an affordable price and the bakery will provide some of the refugees with job opportunities as there will be a need for workers such as a baker, bread seller, kneader, guards and others. The work force will be pooled from the camp.

The expected capacity for the bakery is to produce around 3 batches. 1,050 loaves are in each batch, therefore 3,150 loaves altogether. The revenue from trading will be invested back into the bakery to enable it to continue operating without further funding and provide a sustainable and beneficial project for years to come.

The bakery will have multiple positive outcomes once up and running:

- Food security. The bakery can contribute to improving food security by providing a local and reliable source of fresh bread and baked goods.
- Improved nutrition. The bakery can contribute to improved nutritional intake.
- Economic growth. The bakery can stimulate local economic growth and attract customers from neighbouring areas increasing footfall and potential business for restaurants and shops inside the camp.
- Employment opportunities. Job opportunities will be created for camp residents.
- Community engagement. The bakery can become a central gathering place for the community promoting a sense of social cohesion by bringing people together.





Education

Education programmes have far reaching benefits in Sudan as they play a critical role in human capital development, particularly to combat the high illiteracy rates that dominate its educational landscape, especially amongst girls and marginalised refugee communities. By enabling these groups to access education, such programmes equip them with basic literacy and numeracy skills whilst promoting gender equality and tolerance.

Education programmes also serve to promote social cohesion between internally displaced people and refugees and the wider communities that host them.

Ethar Relief supports multiple education programmes - from kindergarten and primary through to secondary school levels - in Sudan by covering operational expenditure such as running costs, salaries and utilities. This provides orphans and refugee children with crucial support services, equal educational opportunities and an environment that nurtures their academic and personal growth.

This inclusive approach also empowers refugee students to integrate into their new

communities and within the wider education system.

With a shortage of skilled teachers, particularly in the areas where Ethar Relief works, covering the salaries in these schools enables us to attract competent teaching staff to work in rural regions where resources are often scarce.

By funding these operational costs, we offer a sanctuary where children can rebuild their lives. These establishments - boys' schools, traditional education centres and girls' schools - not only teach essential academic subjects, but also provide emotional support, language acquisition and ensure social inclusion. Investing in the education of orphan and refugee children also benefits the host communities they settle into or are surrounded by.

Our educational support also extends to a centre which caters for children with special needs. By funding the operational costs, we ensure that these schools are properly equipped and maintained creating enabling and safe environments with the provision of appropriate medical care and specialised educational resources.

Educational opportunity in the camps

In East Sudan, young teenager Alaa Osman studies in a traditional education centre in Shamal Halanga, Kassala, funded by Ethar Relief. He's been enrolled for more than a year and is thriving in the new environment with his friends.

Since receiving his funded school place, he has learnt crucial skills and has benefitted from the routine and discipline that regular schooling offers. He has made friends and cherishes the new relationships he has formed with his peers. Furthermore, he has used the traditional schooling as a platform to gain entry into a secondary school for formal studies, again supported by Ethar.

Alaa is now determined to gain qualifications in order to support his family and provide for them independently when he is a young man.

"In the traditional school, I learned so many things, including the Arabic language. Now I'm in secondary school as well. I'm looking forward to the future and to be of assistance to my parents who can't support us alone," said Alaa.

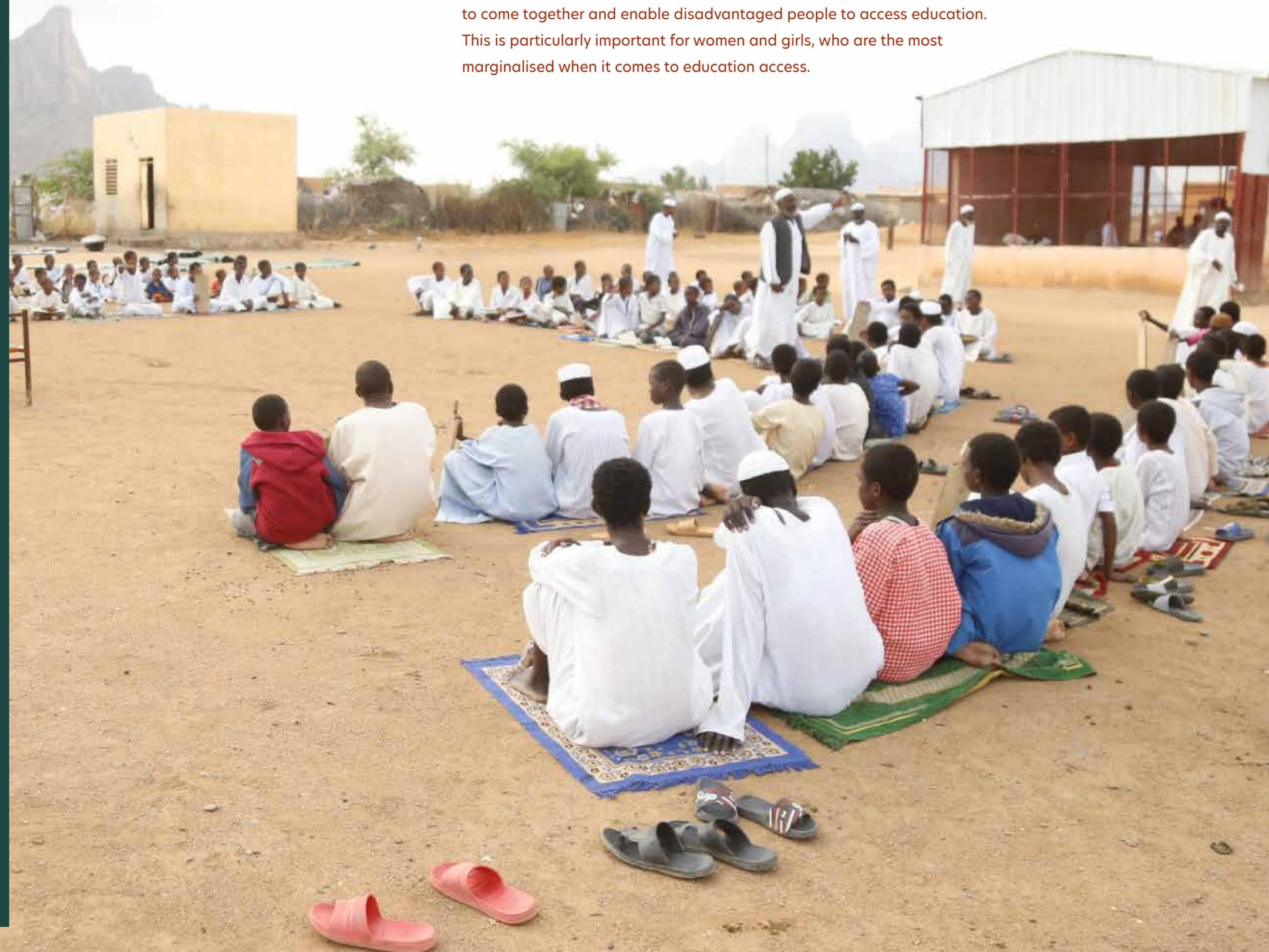
"I had a little hifz (scripture recitation and memorisation) before I joined the education centre, however, after I started coming to school regularly, I was able to achieve noticeable success in hifz, its mastering and translation".

"This is a great project and we all really appreciate Ethar for their support."

UN SDG Goal 4

This programme contributes to United Nations Sustainable Development Goal 4: Quality Education

The global community as a whole has acknowledged that the only way to help people escape poverty and exploitation is for the global community to come together and enable disadvantaged people to access education. This is particularly important for women and girls, who are the most marginalised when it comes to education access.



Social Welfare

One of Ethar's projects in Sudan is the distribution of handcycles for disabled individuals. This heart-warming initiative designed to improve the lives of mobility impaired people has been of paramount importance to enable them to lead more independent lives.

The distribution of 50 customised cycles breaks barriers by aiding these physically challenged people to participate fully in daily activities, gain employment and experience the joy of personal freedom.

Sponsorships

In a country such as Sudan where vulnerable people face significant challenges, sponsorship programmes open up opportunities and provide much needed support. They cultivate positive change and create a thriving environment for communities and individuals.

The generosity of Ethar Relief's sponsors enable us to make a tangible difference in the lives of children with special needs, families and widows. With sustained support, the cash assistance we provide covers essentials such as education, healthcare and nutrition. And in doing so, plays a crucial role in empowering our beneficiaries to build a brighter future and enhance the quality of their lives and well-being.

Ethar Relief implements three key sponsorship programmes; family, special needs and widows. All three are built on a cash assistance model where beneficiaries receive an agreed sum on a quarterly basis for the length of the sponsorship. Children, families and female headed households from disadvantaged host communities and refugee camps are targeted through this intervention.

Providing Hope and Stability

Fatima Ali and her family reside in Um Gargour refugee camp in East Sudan. Fatima is the head of the household, and she lives with seven other family members, including her six children. The family has been living in the camp for the past ten years, having arrived from Eritrea in search of asylum, protection, and safer living conditions.

One of Fatima's children is Hamid Salih, a 10-year-old boy who is enrolled into Ethar Relief's sponsorship programme. Hamid is in the 5th grade, but Fatima has very limited means to support his education and development.

Before receiving support from Ethar, Fatima's family faced numerous challenges. They lacked the financial means to provide their children with basic necessities and support their educational journey. The absence of a stable income source hindered the family's ability to improve their living conditions, causing a great deal of hardship for Fatima and her children.

However, since joining Ethar Relief's sponsorship programme, the family's situation has improved significantly. The financial support provided by Ethar Relief has allowed Fatima to pay for her children's education and meet their basic needs. The stability provided by the sponsorship has alleviated some of the family's financial burdens and given them hope for a better future.

Despite the positive impact of the sponsorship, the family still faces challenges due to rapidly rising inflation in Sudan. However, they are grateful for the aid provided by Ethar Relief and see it as a crucial contribution to alleviating their suffering.

The support has not only improved the family's financial stability but has also enabled the children, including Hamid, to continue their educational journey and stay in school. Refugee children rarely get to attend school, and when they do, experience very high drop-out rates due to the high costs and opportunity costs around regular attendance.

Hamid's mother, Fatima, expressed the difficulties she faced before the sponsorship. *"Providing basic necessities for my children and enrolling them in school was a daily struggle, especially after the passing of my husband. The sponsorship has brought a ray of hope into our lives, and we appreciate the aid provided by Ethar. We now live with a sense of dignity and trust that we will receive support when needed through great supporters like Ethar".*

Through Ethar Relief's sponsorship programme, Hamid's family has found stability, hope, and an opportunity for a brighter future - as have over a thousand other orphans. The support they receive has transformed their lives, enabling the children to pursue their education and empowering them to break free from the cycle of poverty.

Ethar Relief's programme has made a significant impact on the lives of these orphans, providing them with the means to create a better future for themselves.

Hamid (second from the left), wearing a white shirt with red letters, sits with his family members, including his sister, brother, and mother. Hamid is one of the orphans sponsored by generous donors through the Orphan Sponsorship Programme at Ethar.



UN SDG Goal 2

This programme contributes to United Nations Sustainable Development Goal 2: Zero Hunger

Food provision is an essential aspect of our programme. Many refugee children suffer from malnutrition - with signs of Severe Acute Malnutrition (SAM) and Moderate Acute Malnutrition (MAM) in the camps, extremely dangerous conditions that go way beyond hunger and missing meals.

Water & Sanitation

Access to clean water is a basic human right, yet large swathes of Sudan have struggled with potable and safe water sources which jeopardises the health and well-being of individuals. Although Sudan is known for the River Nile, the majority of its population – especially those in rural confines – do not have sufficient water for daily consumption or use. Water interventions therefore play a pivotal role in transforming communities. They not only reshape lives, but enable agricultural activity and empower girls and women by reducing the burden on them to collect water on a daily basis. It allows them to instead invest their time in education and pursue livelihood opportunities.

Ethar Relief played a key role in restoring water infrastructure in Sudan in 2022. This included repairs to seven wells in a rural setting in Kassala to the east of Sudan. The project was designed to enable the residents to achieve healthier outcomes, improve sanitation and mitigate waterborne disease.

Our largest water initiative was implementing the Um Safari project: the construction of a water station in Um Safari village with a 3,000 gallon per hour water capacity. This village suffered a shortage of water for years due to the absence of any water sources within or anywhere near the village. The only available water is an hour's walking distance (five times further than the

benchmark in humanitarian standards) making it an untenable source of supply especially for those that live in the centre and on the far side of the village.

The water station is a 53m depth borehole which has five distribution taps from where villagers can take potable water. A hose connection means water-barrels can be filled to be carried by donkey-cart to mobile distribution points. It also has two animal drinking bowls which are separated from the main water access points.

The construction of the water station has already demonstrated impressive results in improving the health and well-being of those that use it. The borehole will ensure clean drinking water for 7,000 residents for a minimum of 25 years.

UN SDG Goal 6

This programme contributes to United Nations Sustainable Development Goal 6: Clean Water and Sanitation

Access to clean water is a basic human right and an important component of our humanitarian programmes. Travelling to clean water sites is a specific opportunity cost which keeps children from attending school and realising their potential. When we conduct needs assessments, this is factored in and mobile water provision is provided to regions if needed to alleviate this difficulty.



Qurbani

It wasn't an easy decision, but after 15 years of consistently delivering Qurbani, Ethar decided it was not going to be distributing Qurbani to refugee camps in East Africa in 2022.

Prospective donors were encouraged to choose alternative means of supporting a refugee family, for example with a monthly food pack, which are distributed all year round. These packs, essential to nutrition, health, and survival of families living in East African refugee camps, were all the more vital in the circumstances - given that refugees would be missing out on the meat normally distributed in Qurbani season.

Nothing could truly replace Qurbani because of how much it meant, spiritually and physically, to refugees and supporters alike. But there was also a determination to prove that there was still so much good we could do, together.

Why we didn't do Qurbani in 2022

There were a number of reasons, summarised below:

- Political instability in the region affecting free movement
- Very slow reopening of society post-covid
- High cost of livestock, and prohibitively high general costs
- Logistical pressures affecting transport and slaughter of live animals
- Drought and environmental factors reducing the number of healthy animals
- Safety and security of our teams and the people we serve

While this was disappointing, we wanted to be honest and transparent with our supporters, and issued a clear statement on this matter well in advance of the traditional Dhul Hijjah / Qurbani season. Given the significance of the setback, we wanted to react positively together, as set out below.

Food is most important

Qurbani brings a spiritual boost and feel-good factor to refugee camps. But at a basic level it brings food and nutrition. We took the decision to replace this using food packs which were easier to deliver and more important than ever.

The UN consistently warns of the severely high risk of famine in the region, due to the effects of climate disasters and global conflicts.

“Up to 20 million people could go hungry this year as delayed rains worsen extreme drought in the Horn of Africa region amid a shortfall in humanitarian aid...”

- United Nations World Food Programme, 2022.

We were determined not to give up on our true purpose: caring for the forgotten refugees of East Africa and making sure they were fed and received good nutrition.

The future of Qurbani

This wasn't the end of Qurbani at Ethar. We spent the previous 15 years getting through huge challenges and distributing Qurbani to those who needed it most.

We resolved to evaluate the safety of starting up again the following year, confident of our donors' continued support and engagement with this campaign. This commitment was communicated clearly with donors: the blip was temporary and Qurbani would be launched again once the conditions improved.

Engagement with donors

Supporters understandably had additional questions about what Ethar was doing in 2022 regarding Qurbani and the alternative provision. We issued a communications email to supporters and also a press release, inviting specific queries to be sent to a dedicated email address, and also provided internal training to our staff to enable them to answer queries on the matter. We are grateful to the Ethar Family who stepped up and continued to support us through this difficult time.

Fundraising & Volunteering

Throughout 2022, our dedicated fundraising team made significant strides in strengthening community engagement and discovering the essence of what truly makes our organisation grassroots oriented. The journey of Ethar began with witnessing the incredible generosity of individuals who selflessly donated their resources and dedicated their time to organising fundraisers for our campaigns. These acts of kindness and commitment provided a strong foundation for our cause, but we soon realised that in order to make a true difference, we needed to expand our reach and engage with communities at a deeper level.

Recognising the paramount importance of community involvement, the fundraising team embarked on a journey to establish deeper connections with the communities we serve. They conducted extensive research, actively sought feedback to understand the unique needs, aspirations, and challenges faced by grassroots volunteers, and how Ethar could be involved. This was the approach throughout 2022.

Through this process, the team not only gained valuable insights but also developed a profound understanding of the community's needs and expectations. Equipped with this knowledge, they tailored their approach, initiatives, and campaigns to align with the values and priorities at the

grassroots level. Moreover, the team actively sought opportunities for direct community engagement, organising community events, attending local gatherings, and actively participating in local community-led initiatives. Our London team established a vibrant hub in the heart of the city, serving as a thriving community centre. By immersing themselves in the community, they fostered trust, built relationships, and established themselves as allies in driving positive change.

Ethar's Fundraising Team, driven by this passion to create positive change, embarked on a mission to establish connections with volunteers who shared our vision. We recognised that it was essential to cultivate a network of individuals who not only believed in the cause, but were also willing to actively contribute their skills, time, and energy. Through concerted efforts, the Fundraising Team managed to attract dedicated volunteers who became the backbone of our organisation in the wake of covid, and return to Ethar's traditional connection with our grassroots activists.

We were able to develop significant ties and create a sense of togetherness among the individuals we sought to assist by planning neighbourhood events, taking part in local projects, and working with like-minded organisations. This is illustrated by the participation in the Al Noor Boat Race that truly stood out as a highlight of our journey. The event, renowned for its inclusivity and the sheer number of charities involved, provided a unique platform for us



to showcase our cause and raise funds for our initiatives. With over 50 charities participating and thousands of people in attendance, it was an opportunity to amplify our message and attract support from a diverse audience. Our participation in the Al Noor Boat Race was all the more noteworthy because we had a solid, cohesive team that included both men and women from a variety of backgrounds. We took delight in tearing down barriers and demonstrating that everyone, regardless of gender or ethnicity, can contribute to our cause and thrive as a member of the Ethar Family, in a world where poverty and its effects are indiscriminate.

Our team, as well as individuals who saw our teamwork in action, have been inspired by Ethar's empowerment and inclusivity. Participating in events like the Al Noor Boat Race showed us the great potential we have to make progress and create impact. It emphasised the importance of actively seeking opportunities to collaborate, connect, and use our collective strength to advance our cause. By continuing to engage in such activities, we can further enhance our mission and bring positive change to the communities we serve. The boat race was just one step forward, but it highlighted the value of pursuing similar opportunities in the future. We understood that to make a lasting difference, we needed to constantly seek new chances, push boundaries, and engage with the public through these activities, which are rooted in community involvement and inclusivity.

In recognition of the rapidly evolving fundraising landscape, the Fundraising Team made a decision to embrace and leverage the power

of digital platforms that had already proven instrumental in supporting the organisation historically and engaging its supporters. We saw the potential to amplify its impact by utilising digital platforms and online donation channels, which Ethar has successfully used previously.

By maintaining a presence on these platforms, Ethar ensured that its volunteers could tap into the power of their networks and effectively disseminate the message of giving. Through social media, email campaigns, and other digital communication channels, volunteers connected with their contacts, sharing compelling stories and updates about Ethar's mission and the impact of their donations. This not only created awareness but also inspired others to get involved and contribute to the cause. Through Ethar's website and online giving portals such as LaunchGood and Just Giving, volunteers seamlessly integrated their fundraising efforts into the digital realm. These platforms provided secure and user-friendly interfaces that allowed supporters to donate conveniently and transparently. Volunteers were able to create personalised fundraising pages, share them across various online channels, and monitor the progress of their campaigns in real time.

The decision to embrace digital fundraising had several advantages. Firstly, it extended the reach of Ethar's fundraising efforts far beyond traditional methods. By utilising digital platforms, the organisation was able to connect with individuals who may not have been reachable through conventional

means, expanding its donor base and creating new avenues for support. This also empowered volunteers by giving them the tools and resources to actively engage with their networks. They could leverage their personal connections, using the influence of social media and online communities to strengthen their fundraising impact. This not only generated financial contributions but also fostered a sense of community and camaraderie among supporters, bringing more under the umbrella of the Ethar Family.

Moreover, the use of online donation portals streamlined the process, making it easier and more convenient for supporters to contribute. With just a few clicks, individuals could make secure donations, confident that their contributions would directly benefit the cause. The ease of use encouraged higher participation rates and ongoing support from both new and existing donors. This innovative and adaptive approach to meet the evolving needs of donors and supporters benefited the organisation by keeping it relevant in the context of new technology and ways of user engagement.

The primary objective and vision of Ethar is to empower individuals by offering meaningful opportunities rather than simply providing aid. This has been the goal and the foundation to which the Fundraising Team promotes Ethar's work. The approach to educate donors on the difficulties of working in East Africa and its protracted challenges serves as a reminder of why the work we do is imperative to the people we serve.

Amidst numerous challenges, the Fundraising Team kept our primary focus upon the ongoing need for support for refugees. It was through our strategic interventions that we were able to extend a helping hand to the largest possible number of those in need.

Our strategy is built around a fundamental idea: cultivating a community of devoted funders, supporters, and brand ambassadors who are passionate about our cause and our campaigns. This goes beyond transactional relationships; it entails building meaningful connections with individuals who share our values and resonate with our mission. By creating a sense of belonging and purpose, we inspire a collective spirit of generosity that extends beyond financial contributions. This has been the focus of the Fundraising Team: deeper connections at all levels.

When volunteers become donors, they transform into passionate advocates, actively promoting our cause within their networks and communities. This word-of-mouth advocacy has the power to reach new audiences and attract like-minded individuals who may be inspired to join our cause and subscribe to our values. As this internal community, the 'Ethar Family' grows, so does the impact of our work. The cycle of generosity and engagement becomes self-reinforcing, as the enthusiasm and commitment of our donors and stakeholders inspires others. This positive cycle fosters a sense of shared ownership and collective responsibility, fuelling a sustained flow of support and involvement.

By valuing our donors' voices and involving them in decision-making processes, we foster a sense of ownership and strengthen the bond between our organisation and our community. Together, we can achieve greater impact, drive meaningful change, and inspire a ripple effect of generosity and engagement that extends far beyond our immediate sphere of influence and ultimately serve the refugees of East Africa, the wonderful members of our Ethar Family deserving of dignity, help and assistance.



Trustees who served during the year and up to the date of this report were as follows:

Trustees

Mr Abdulkadir Naib	18/05/2023 Resignation
Mr Osman Yusuf	Interim Chair of the Board
Ms Susan Yassin	Secretary
Ms Ranya Kule	Treasurer
Mr Amer Zulfıqar	19/09/2023 Resignation

Key management

Sultan Omar	Chief Executive Officer
Ayah Omar	Chief Operating Officer
Javed Akhtar	Director of Finance & Corporate Services
Saeed Abdelrahman	Director of Fundraising

Bankers

HSBC UK Bank Plc
1 Centenary Square
Birmingham
B1 1HQ
United Kingdom

Solicitors

Mishcon de Reya LLP
Africa House
70 Kingsway
London WC2B 6AH

Auditor

Sayer Vincent LLP Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Financial Review

We set out Ethar's financial performance in 2022 and review our position at the end of the year. It was a year in which we witnessed increasing economic challenges and cost-of-living pressures impacting donor giving, which had an expected impact on Ethar's fundraising.

Financial performance

Income

Ethar receives income primarily from two sources: Donations and other fundraising activities through the generous support of our donor base; and grants from other organisations (restricted funding). Total income in 2022 decreased from £2.9M in 2021 to £1.4M in 2022. This was due to various intersecting factors, including several of our partners reducing their capacity for donations and fundraising. Additionally, due to capacity challenges with our programmes and delivery, there was less fundraising activity outside of the Ramadan season. This hindered our ability to raise money, which was exacerbated by challenges surrounding the pandemic in the field, and political instability in our regions of operation.

Ethar was unable to overcome these challenges completely, due to the constantly changing circumstances, which further impacted high-value donors who donated for specific programmes that year. Furthermore, staff

capacity concerns within teams restricted funding drives. The fundraising team is a small team that was unable to stretch its capacity to cover the shortfall. Income from donations and fundraising activities decreased from £2M to £1.2M. Our programme grants also decreased to £0.2M in 2022.

Expenditure

Ethar's expenditure falls into three main categories, namely:

- Costs of implementing programmes on the ground across the Horn of Africa
- Fundraising costs
- Support costs, that comprise our office and governance costs

Total expenditure in 2022 declined to £2M (2021: £2.6M), primarily due to delays of access of getting funds into the Horn of Africa, which has meant spend on programmes in 2022 of £1.4M (2021: £2M). In the Statement of Financial Activities, support costs are allocated to spend on charitable activities (programmes) and fundraising, to represent the true cost of programmes and fundraising activities. Our fundraising expenditure in 2022 decreased to £0.5M compared to £0.6M in 2021. This was a result of Ethar embracing digital fundraising as compared to in-person events and activities as a result of the pandemic.

Financial Results and Closing Reserves

Ethar reported a deficit of £0.6M for 2022 (2021: a surplus of £0.3M). The level of restricted surplus or deficit fluctuates from year to year due to the differences in timings between the receipt of grant income and the corresponding project expenditure. Unrestricted funds comprise income from general fundraising activities

and donations that are given as unrestricted funds. This supports Ethar's programme support and operating costs. The position of reserves is presented in the Statement of Financial Activities. The process by which the reserves target is set is explained in Ethar's reserves policy, as stated in the reserves section.

Reserves Policy

Ethar's unrestricted reserves at 31st December 2022 were £0.5M (2021: 0.6M), including free reserves of £0.5m (2021: £0.6M) and its restricted reserves as at 31st December 2022 were £0.4M (2021: £0.7M). £0.5M represents 8 months of operational budget; our policy target is to hold 5 months. Due to the current economic volatility we have the reserves to weather uncertainties ahead.

Ethar has determined it needs unrestricted reserves for the following purposes:

- To provide working capital and manage seasonality of income, for the effective running of the charity
- To protect against unrestricted income fluctuations as expected during and post pandemic
- To protect against unforeseen project expenditure due to the inherently risky economic situation in the Horn of Africa, including inflation and foreign currency volatility
- To enable Ethar to invest in future growth opportunities that would benefit the people we seek to help

Ethar's unrestricted reserves target is set according to a methodology of considering liquidity risk (short term timing differences between income and expenditure), security

(assessment in the level of risk in funding sources) and investment opportunity.

Ethar is developing and revising its reserves, budget calculations and considering financial impacts. In 2022 we reviewed the unrestricted methodology and are continually monitoring all our financial policies.

Going Concern

The trustees have assessed Ethar's ability to continue as a going concern, considering various factors when forming their conclusions as to whether Ethar is a going concern and considering all risks that are known at the date of this report, including economic uncertainty and impacts of the cost-of-living crisis on the charity sector.

The key risks of the financial model are described in the risk management section. The risks can be summarised as a risk of decline in income, dependency on fundraising and a fall in programme expenditure leading to reduced ability to cover core costs.

The trustees believe that Ethar's years of experience in the Horn of Africa give it the ability to harness its strengths and build financial resilience that will present opportunities for growth. Ethar has had positive discussions with its core funders, partners and donors.

After considering these factors, the trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on a going concern basis.

Risk Statement

Risk Overview

At Ethar Relief, we understand the unique challenges we face while carrying out our humanitarian work. Many different challenges face refugees in the areas where we operate, and often these issues persist, with new difficulties frequently appearing. In this context, it is important to acknowledge the multifaceted landscape of risk and uncertainty that surrounds our humanitarian work.

We are committed to the growth and evolution of our risk management function, and remain committed to addressing these challenges using best practices.

How we categorise risks

These risks are highlighted as part of our risk register. Risks are monitored on a continuous basis, and are allocated as needed to risk owners and risk champions. A dedicated Governance, Risk and Compliance function reports directly to the executive and Board.

Ongoing Risks

We have identified the following risks and uncertainties going forward:

Risks / uncertainties	Current and planned mitigation activities
<p>Sudan Conflict</p> <p>The ongoing conflict and political uncertainty within Sudan itself presents a significant operational risk to our humanitarian efforts in the region. This complex and fluid conflict has disrupted our projects, endangers the safety of our staff and the communities we serve, and continues to create uncertainty in the operating environment, impacting our work.</p>	<ul style="list-style-type: none"> Strengthen partnerships with local organisations and INGOs who have a deep understanding of the local context. Continuously monitor the security situation through regular risk assessments to inform decision-making and project planning. Establish clear communication channels to promptly relay information and updates to stakeholders and staff both in the UK and in the field. Maintain regular contact with field teams to ensure their safety and well-being, as well as get updates on the communities we serve. Develop and regularly update contingency plans to address a range of potential scenarios, including security incidents and project disruptions. Develop exit strategies that outline how to phase out operations if security deteriorates beyond acceptable levels. Collaborate with other humanitarian organisations and the UN to share security information and coordinate efforts to ensure a unified response to the crisis. Explore and ensure the availability of secure, compliant and reliable fund transfer channels that are less susceptible to interruptions due to conflict-related challenges.
<p>Operational & Reputational Risks</p> <p>Working in Volatile Regions & Project Delays</p> <p>Inherent risks are associated with operating in some of the most volatile regions of the world. These challenges encompass a spectrum of concerns, including political instability, sanctions, banking challenges, war, and conflict, among other complex circumstances. These factors exert significant pressures on our field offices responsible for delivering our humanitarian and developmental work, and as a result, they pose a risk to the meeting of project deadlines and the potential for project delays.</p> <p>Loss of donor confidence, loss of donor support, negative impact on our relationships and reputation.</p>	<ul style="list-style-type: none"> We have developed a legacy projects strategy and allocated resources strategically to ensure that legacy projects progress smoothly. Develop targeted communication strategy to donors to keep them informed and remain transparent. Donor awareness and education: engage donors in understanding the challenges and risks associated with operating in volatile regions. Regularly update donors on the status of projects, including any delays or disruptions, and provide them with realistic expectations. Significant leadership transitions and team overhaul in both the UK and field offices have brought about a positive transformation, strengthening and revitalising our programmes function and ensuring a smooth closure of legacy projects. Development of a complaints process and procedure.

Risks / uncertainties	Current and planned mitigation activities
<p>Financial Risks</p> <p>In 2022, the economic environment, both in the UK and internationally, has been challenging. Factors such as a cost-of-living crisis, inflation, and the impact of conflicts on income have posed significant challenges to Ethar.</p> <p>The specific issue of inflation in Sudan has intensified this pressure and heightened the need for our assistance..</p>	<ul style="list-style-type: none"> Ethar, as part of its financial resilience approach, maintains and works closely with our key financial services partners and implementing partners to mitigate the complexities of the economic environment, the impact of conflict and the challenges in the banking sector of the transfer of funds. Robust systems and processes are maintained with regular reporting to maintain oversight of the financial health and the agility to respond to a highly complex and changing external environment.
<p>Cybersecurity Risks</p>	<ul style="list-style-type: none"> Ethar maintains its security provisions with specialist service providers to review and strengthen our defences consistently. Staff are kept up-to-date on security protocols and data handling / sharing procedures. Compartmentalising information and its access to include only specific authorised owners.
<p>Governance</p>	<ul style="list-style-type: none"> Good governance is a central tenet of Ethar's ability to fulfil its mission, and is fundamental to all activities and processes undertaken at the organisation. All new undertakings are conducted with the consultation of the dedicated internal GRC body (Governance, Risk and Compliance), referred to earlier. The GRC also regularly reviews existed policies and measures. Our Board of trustees meet regularly and ensure oversight, accountability and capability of Ethar and its activities, ensuring best practice as per UK Charity Commission guidance.

Charity's Purpose & Charitable Objects

Activities

Ethar's official charitable activities as registered with the UK Charity Commission include:

1. Providing emergency relief and development programmes to Eritrean refugees in particular, and to other marginalised communities across the Horn of Africa and Yemen.
2. Providing services and financial support to victims of natural and other kinds of humanitarian disaster.
3. Focusing our projects on:
 - Humanitarian emergency relief
 - Water, sanitation and hygiene
 - Food & nutrition security
 - Healthcare & wellbeing
 - Education & Training
 - Child welfare (including care for orphans)
 - Prevention or relief of poverty
 - Grants to individuals and organisations to achieve these objectives.

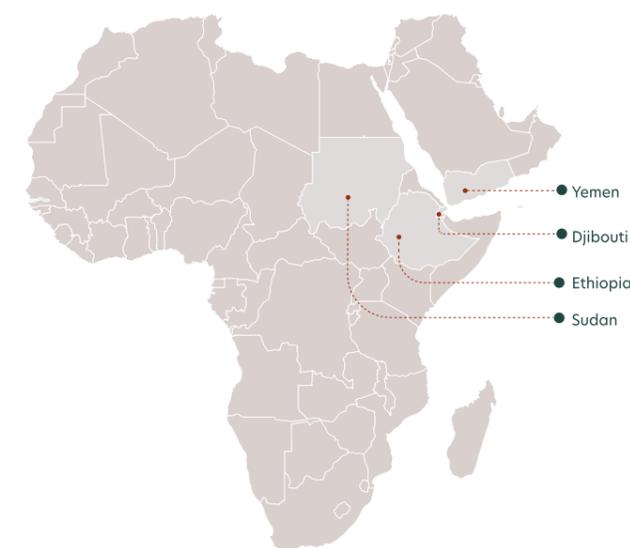
Statement of public benefit

The objects of the charity are for the public benefit in support of people primarily in and from the Horn of Africa, particularly (though not exclusively) for Eritrean refugees in East Sudan for the following purposes:-

1. The prevention or relief of poverty by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
2. To promote and advance the education (including social and physical training) of people in such ways as the charity's trustees think fit;

3. The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected;
4. The relief of sickness and the preservation of health among people;
5. The relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment, empowering and enabling individuals to generate a sustainable income and be self-sufficient.
6. The advancement of such other purposes as are exclusively charitable in England and Wales as the trustees shall determine in their sole discretion.
7. Furthermore, any charitable purposes for the benefit of the people of the Horn of Africa, in particular (but not exclusively) Eritrean refugees, as well as those refugees originating from the region who are resident in the United Kingdom and particularly for the following purposes:
 8. To relieve poverty by providing funding overseas for appropriate projects and providing refugees in the UK with advice, counselling, representation, and other relevant services.
 9. To advance education and training, including research for the public benefit into developing countries and to publish the results; and
 10. To relieve sickness and preserve and protect good health.

Where we operated in 2022



Structure, Governance & Management

Organisational structure

Ethar Relief is governed by the articles of association as a charitable incorporated organisation (CIO) and the Board of Directors act as Trustees who maintain oversight of the organisation and ensure that it is meeting its charitable remit and objectives. The trustees are based in the UK and have delegated the day-to-day management of the organisation to the CEO and Executive Team, who regularly report back to the Board.

The CEO is supported by the Executive Team comprising the COO and Director of Finance and Corporate services (as the Management Team).

Trustee recruitment

Trustee recruitment is undertaken through a range of routes dependent on the identified needs. When a new addition to the Board is identified, this is followed by an interview process with a panel of existing trustees and approval by the Board. The trustees are then formally elected by the members at the next Board Meeting. New trustees receive a personalised induction, including briefings from the Chair, CEO and other Executive team members. They are encouraged to visit our projects in the field when the opportunity arises. Trustees also receive ongoing training, either one-to-one or through briefings at board meetings, and as and when specific training needs are identified.

Governance

The Board of Trustees is still evolving and is looking to recruit trustee roles which can introduce specific expertise from a variety of relevant sectors. Ethar has set up an ad-hoc Taskforce as an interim measure as it goes through the process of restructuring, to operate as sub-committees of the board with specific expertise and oversight on the relevant parts of the organisation. Responsibilities are allocated to key people to focus on areas of importance and improvement.

During 2022, in the absence of finalised sub-committees, the Board as a whole took responsibility to ensure that systems were in place to monitor programme quality and strategic fit, and to provide management with advice and a sounding-board on all aspects of the organisation's work.

Internal Controls

Starting in 2022, the Board has made a shift to engage in improving, strengthening and ratifying internal controls to enable and reinforce efficiency and effectiveness across finance, programmes, legal, and other processes. This is the start of a journey of transformation, the foundations and groundwork for which were set in previous years. Through constantly reviewing, amending and adding to our processes, procedures and policies the Board aims to increase the overall effectiveness of Ethar as an organisation and deliver the highest possible standards in feedback, transparency, accountability and value for money to donors and all other stakeholders.

Legal structure

As of 2022, Ethar is established as a Charitable Incorporated Organisation (CIO), with the charity registration number 1169308. The changeover from the previous structure was completed in the preceding reporting period.

Tax status

Ethar Relief has charitable status and is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes; no trading or business activities are undertaken.

Auditor appointment

On 28th October 2022, the Board re-engaged Sayer Vincent as auditor, with respect to their expertise and specialism providing auditing services to over 400 charities and social purpose organisations. Sayer Vincent were established in the 1980s by accountants committed to social justice. Their stated

objective is to play a positive role in developing and maintaining a strong and resilient charity and social purpose sector. Ethar Relief welcomes their expertise as auditors of this report.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the

financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution and governance documentation. 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.

Approved by order of the board of trustees on 27th October 2023

and signed on its behalf by:

Mr Osman Yusuf,
Chairman of the Board



Independent auditor's report to the trustees of Ethar Relief

Opinion

We have audited the financial statements of Ethar Relief (the 'charity') for the year ended 31 December 2022 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 charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, 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 Charities Act 2011

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 charity 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 Ethar Relief'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, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the financial statements;
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; 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 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, 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.

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 charity's trustees as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



31 October 2023

Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane,
LONDON, EC1Y 0TL

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all

Financial Statements

ETHAR RELIEF

Statement of Financial Activities for The Year Ended December 31 2022

Ethar Relief. 2022 Annual Report and Financial Statements
Statement of Financial Activities for the year ended 2022
(incorporating Income and Expenditure Account)

Note	2022			2021		
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds	
	£	£	£	£	£	
Income from						
Donations and legacies	2	549,043	634,771	-	1,183,814	1,992,572
Grants	3	51,907	182,079	-	233,986	893,922
Total Income		600,950	816,850	-	1,417,800	2,886,494
Expenditure on						
Raising funds	5	124,607	426,797	-	551,404	561,852
Charitable activities	6	50,957	1,369,023	-	1,419,980	1,987,331
Total resources expended		175,564	1,795,820	-	1,971,384	2,549,183
Net incoming/(outgoing) resources for the year		425,386	(978,970)	-	(553,584)	337,311
Other recognised gains and losses		507.00	4,158.00	-	4,665.00	-
Transfers between funds		(581,998)	581,998	-	-	-
Net movement in funds		(156,105)	(392,814)	-	(548,919)	337,311
Total funds brought forward		649,475	731,059	549	1,381,083	1,043,772
Total funds carried forward	15	493,370	338,245	549	832,164	1,381,083

All the above results are derived from continuing activities. There are no recognised gains and losses other than stated above. The notes on the pages below form an integral part of these financial statements.

Ethar Relief. 2022 Annual Report and Financial Statements
Charity Balance Sheet As at 31st December 2022

	Note	2022	2021
		£	£
Fixed assets:			
Tangible assets	11	14,644	21,227
Total fixed assets		14,644	21,227
Current assets:			
Debtors	12	399,400	424,569
Cash at bank and in hand		1,052,705	1,633,137
Total current assets		1,452,105	2,057,706
Creditors and accruals:			
Amounts falling due within one year	13	634,585	697,850
Total current liabilities		634,585	697,850
Net current assets		817,520	1,359,856
Net assets		832,164	1,381,083
The funds of the Charity			
Unrestricted funds	15	493,370	649,476
Restricted funds	15	338,245	731,058
Endowment funds	15	549	549
Total funds		832,164	1,381,083

Approved by the Board and authorised for issue on 30th October 2023 and signed on their behalf by:

Chair : Mr. Osman Yusuf

Date

Registered Charity No:

30/10/2023

1169308

Ethar Relief 2022 Annual Report and Financial Statements**Statement of Cashflows for the year ended 31 December 2022**

	2022	2021
	£	£
Cash flows from operating activities:		
Cash generated from operations	(578,620)	638,668
Net cash (used in)/provided by operating activities	(578,620)	638,668
Cash flows from investing activities:		
Purchase of tangible fixed assets	(1,812)	(19,772)
Interest received	-	-
Net cash provided by (used in) investing activities	(1,812)	(19,772)
Change in cash and cash equivalents in the reporting period	(580,432)	618,896
Cash and cash equivalents at the beginning of the reporting period	1,633,137	1,014,241
Cash and cash equivalents at the end of the reporting period	1,052,705	1,633,137

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATION ACTIVITIES:

A. Reconciliation of cash flows from operating activities

Net income/ Expenditure for the reporting period (as per the Statement of Financial Activi	(548,919)	337,311
Adjustments for:		
Depreciation charge	8,395	10,678
Increase in Debtors	25,168	(296,876)
Increase/ (decrease) in creditors	(63,264)	587,555
	(578,620)	638,668

The notes on the below pages form an integral part of these financial statements

1. Accounting policies

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

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Section IA of FRS102 and Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The charity has taken advantage of the exemption from the requirement to produce a cash flow statement.

The charity meets the definition of a public entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction unless otherwise stated in the relevant accounting policy note.

Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

There were no key judgements made by the trustees which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next accounting period.

Income

Income is recognised where the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure and irrecoverable VAT

Expenditure recognised once there is a legal or constructive obligation to make a payment to a third part, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities, includes the costs undertaken to further the purposes of the charity and their associated costs.

Raising funds, where the charity incurs costs of fundraising costs.

Support costs of activities for charitable purposes comprising any costs including salary costs of any staff that are involved with supporting the charitable activities.

Governance costs shall include all expenditure directly incurred in the management of the charity's assets and compliance with charitable and statutory requirements.

Cost Allocation

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are:-

There are a number of costs, where it is impracticable to allocate these costs precisely between administration and charitable expenditure and the trustees have allocated such costs on the basis of the reasonable estimates as follows: On the basis of salary costs and estimated time spent on different activities.

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

Ethar Relief's core purpose is 'supporting the Eritrean refugees'. Our unrestricted funds allow us to respond to the needs of the Eritrean refugees and facilitate humanitarian interventions where specific funding may not be raised, across the area of Africa where Eritrean refugees are dispersed and our duty remains to serve the voiceless.

The cost allocation methodology has been updated to more accurately reflect the operational working of the Charity. Therefore, specifically making adjusted allocations in both Restricted and Unrestricted Funds which is different to the previous years.

The new methodology was devised to better reflect allocation of costs to give a more true representation of direct and indirect support costs, within all departments to include programmes and delivery of projects within the field. The new approach has been adopted further to being reviewed by the Executive Management Team.

Tangible fixed assets

Individuals fixed assets costing £500 or more are capitalised at costs and depreciated over their estimated useful economic life on a straight-line basis. The charity has acquired assets over the capitalisation cost of £500 in the current year.

Computer and Software	25%
Furniture and office equipment	10%
Buildings	5%
Leasehold improvements over the life of the lease	

Debtors

Trade and other debtors are recognised at the settlement amount due 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 cash in hand includes cash and short term highly liquid investments in short term deposit accounts.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and Provisions are normally recognised at their settlement amount after allowing for any trade Discounts due.

Taxation

The charity meets the criteria and tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK taxation purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within the categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992. No corporation tax liability arises in the accounts.

Funds Accounting

Funds held by the charity are:

Restricted funds - these are funds which subject to specific conditions imposed by the donors or when funds are raised for a particular restricted purpose.

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustee

Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. The Charity's functional and presentational currency is GBP.

Grants Payable

Grants are expensed at the date of the signing of the project funding agreement with the implementing partner.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income from donations and legacies	Unrestricted Funds	Restricted Funds	Endowments	Total funds	Total funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
General					
Appeals and donations	549,043	634,771	-	1,183,814	1,992,572
Total donations and legacies	549,043	634,771	-	1,183,814	1,992,572
3 Income from grants					
Action for Humanity	-	-	-	-	10,020
Ar-Rahmah Trust	-	-	-	-	-
Canadian Eritrean Youth Development	11,323	102,153	-	113,477	106,067
Charity Right	-	-	-	-	519,608
Ethar Australia	2,847	13,423	-	16,270	4,031
Ethar Sweden	36,484	6,886	-	43,370	-
Experience Giving	1,254	15,671	-	16,925	18,260
Global Aid Trust	-	-	-	-	1,200
Human Aid	-	-	-	-	4,470
Humanitarian Relief Foundation (IHH)	-	-	-	-	28,842
International Waqf And Relief Foundation	-	-	-	-	8,010
Islamic Help	-	-	-	-	36,077
Mercy Mission Malaysia	-	-	-	-	9,277
RefuCare	-	-	-	-	9,892
Wafa Relief	-	-	-	-	6,886
We Help Foundation	-	50,000	-	50,000	102,155
World Helping Initial Project Support Organisation (W)	-	(6,055)	-	(6,055)	29,127
Total income from charitable activities	51,907	182,079	-	233,986	893,922

5 Expenditure on raising funds

	2022	2021
	£	£
Fundraising and marketing costs	435,002	412,915
Support costs allocated	116,402	148,937
Total	551,404	561,852

6 Charitable Activities

	Grants Payable	Programmes Direct Cost	Support Costs	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Education and Skill Training	170,385	13,228	3,128	186,741	134,395
Food Security	514,802	68,706	16,233	599,740	1,363,182
Health Care and Wellbeing	13,323	13,997	3,315	30,635	125,326
Humanitarian Emergency Relief	-	-	-	-	-
Sustainable Environment and Livelihood	-	-	-	-	19,525
Water and Sanitation	28,350	6,521	1,547	36,418	90,753
Welfare and Sponsorship	451,178	52,015	12,295	515,488	173,127
General Funds (Zakat)	29,511	14,051	7,394	50,957	81,023
Total	1,207,549	168,518	43,912	1,419,980	1,987,331

7 Grants to Partner Organisations

	2022	2021
	£	£
Djibouti Projects		
Sanabil Al-Khayr Association	46,877	119,899
Ethiopia Projects		
Sanabil Al-Khayr Association	-	2,565
Sudan Projects		
Welfare and Development Charity Organization (WeDC)	1,146,046	1,335,259
Commission of Refugees	-	90,307
Yemen Projects		
Ard As-Sedq Association	-	155,795
Sanabil Al-Khayr Association	-	20,900
UK Projects		
London School of Economics	14,626	14,626
Total Grants	1,207,549	1,739,351

Grants are payable to partners for restricted projects. At the year end, there were 44 payments totalling £524,805 outstanding to WeDCO which are included in the creditors balance at year end (2021: there were 7 payments totalling £476,000 outstanding to WeDCO which were included in the creditors balance at 2021 year end).

8 Analysis of support costs

Charitable Activities	HR	Office Cost	IT	Finance	GRC	CEO	Total	Total
	2022	2022	2022	2022	2022	2022	2022	2021
	£	£	£	£	£	£	£	£
Education and skill training	588	138	63	703	1,103	531	3,128	7,861
Food security	3,054	717	327	3,650	5,727	2,758	16,233	79,251
Health care and wellbeing	624	147	67	745	1,169	563	3,315	7,203
Humanitarian Emergency Relief	-	-	-	-	-	-	-	-
Sustainable environment and livelihood	-	-	-	-	-	-	-	1,143
water and sanitation	291	68	31	348	546	263	1,547	5,308
Welfare and sponsorship	2,313	543	248	2,764	4,337	2,089	12,295	9,707
General Fund (Zakat)	1,391	327	149	1,662	2,609	1,256	7,394	4,739
Total	8,261	1,941	885	9,872	15,491	7,461	43,912	115,212
Raising funds	21,899	5,145	2,345	26,170	41,064	19,779	116,402	148,937
Total	30,160	7,086	3,230	36,043	56,555	27,240	160,314	264,149

Support costs are apportioned proportionally to activity. Any overseas office costs have been directly attributed to the costs of delivering charitable activities in the country.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9 TRUSTEES' REMUNERATION AND BENEFITS

Neither the trustees nor any persons connected with them have received any remuneration during the current or preceding year.

Trustees' expenses

There were no trustee expenses paid in the year ended 31 December 2021 nor for the period ended 31 December 2022.

10 EMPLOYEES

Staff Costs	2022		2021	
	£		£	
Wages and Salaries				
UK contracted staff				
Programmes	85,675	80,131		
Fundraising/Marketing	166,364	125,435		
Finance, Governance and Admin	132,557	132,243		
	384,596	337,809		
Social Security Costs				
Programmes	6,406	6,271		
Fundraising/Marketing	14,272	9,740		
Finance, Governance and Admin	10,452	11,144		
	31,130	27,155		
Pension costs				
Programmes	1,357	1,570		
Fundraising/Marketing	3,243	2,300		
Finance, Governance and Admin	1,554	1,705		
	6,154	5,575		

The key management of the CIO comprise of the Chief Executive, COO, Director of Finance, Director of Fundraising, Head of Fundraising & Donor Relations, Head of Marketing and Finance Manager. The total employee benefits paid to these individuals (including employer's pension and national insurance) was £299,210 (2021: £205,610).

There were no employees with salaries higher than £60,000 in the year ended 31 December 2021 nor for the period ended 31 December 2022.

The average number of employees during the year analysed by function were:

Overseas Contracted staff	2022		2021	
	No:		No:	
UK Staff				
Fundraising and Marketing	5	4		
Programmes Support	3	4		
Management and administration of the charity	4	5		
	12	13		

The average monthly number of employees during the year was as follows

Full time staff		
Fundraising and Marketing	3	1
Programmes Support	2	2
Management and administration of the charity	2	2
Total full time staff	8	5
Part time staff		
Fundraising and Marketing	3	3
Programmes Support	2	2
Management and administration of the charity	3	3
Total part time staff	8	8
Total	16	13

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

11 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Computer Equipment	Office Equipment	Total
	£	£	£	£
Cost	4,951	29,499	14,461	48,911
Additions	-	1,209	602	1,812
At 31 December 2022	4,951	30,708	15,063	50,723
Depreciation				
At 1 January 2022	2,284	12,037	13,604	27,924
Charge for year	990	6,999	166	8,155
At 31 December 2022	3,274	19,036	13,770	36,079
NET BOOK VALUE				
At 31 December 2022	1,678	11,672	1,294	14,644
At 31 December 2021	2,668	17,702	857	21,227

12 Debtors

	2022	2021
	£	£
Trade debtors	261,683	337,335
Other debtors	5,986	4,890
Prepayments	131,732	82,344
	399,401	424,569

13 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Deferred income	1,087	780
Other creditors and accruals	108,693	221,070
Grant obligations	524,805	476,001
Bank Loan	-	-
	634,585	697,851
As at 1 January	476,001	-
Grants paid to partners in settlement and obligations year end	(84,285)	-
New grant obligations	133,089	476,001
As at 31 December	524,805	476,001

14 Provision for liabilities and charges

	2022	2021
	£	£
As at 1 January	221,070	8,141
As at 31 December	108,693	221,070

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15 Movement in funds	At 1 January 2022	Income	Expenditure	Transfer between funds	At 31 December 2022
	£	£	£	£	£
Education and skill training	10,541	74,525	(223,505)	138,438	-
Food security	5,101	372,930	(789,473)	411,442	-
Health care and wellbeing	14,748	73,767	(69,195)	(4,098)	15,221
Humanitarian emergency relief	94,176	-	-	(94,176)	-
Sustainable environment and livelihood	-	-	-	-	-
Water and sanitation	335,842	33,908	(54,243)	7,516	323,024
Welfare and sponsorship	270,650	265,878	(659,404)	122,875	-
	731,059	821,009	(1,795,820)	581,998	338,245
Designated funds - zakat funds	301,685	441,091	(84,571)	(581,998)	76,207
General funds	347,790	160,366	(90,993)	-	417,163
Movement in unrestricted funds	649,475	601,457	(175,564)	(581,998)	493,370
Endowment funds	549	-	-	-	549
Total movement on reserves	1,381,083	1,422,465	(1,971,383)	-	832,164

Comparatives for movement in funds

Movement in funds	At 1 January 2021	Income	Expenditure	Transfer between funds	At 31 December 2021
	£	£	£	£	£
Education and skill training	-	184,699	(174,158)	-	10,541
Food security	278,492	1,331,137	(1,604,528)	-	5,101
Health care and wellbeing	43,247	117,806	(146,305)	-	14,748
Humanitarian emergency relief	65,020	41,677	(12,521)	-	94,176
Sustainable environment and livelihood	-	7,769	(19,574)	11,805	-
Water and sanitation	233,136	261,362	(158,656)	-	335,842
Welfare and sponsorship	218,611	294,105	(242,066)	-	270,650
Movement on restricted funds	838,506	2,238,555	(2,357,808)	11,805	5,446,674
Designated funds - zakat funds	-	426,545	(124,860)	-	301,685
General funds	204,717	221,394	(66,515)	(11,805)	347,791
Movement in unrestricted funds	204,717	647,939	(191,375)	(11,805)	649,476
Endowment funds	549	-	-	-	549
Total movement on reserves	185,476	3,755,431	2,897,135	-	1,043,772

16 Net assets analysis

Funds balances as at 31 December 2022	2022			
	Unrestricted Funds	Restricted Fund	Endowment Fund	Total Funds
	£	£	£	£
Fixed Assets	14,644	-	-	14,644
Current assets	587,414	864,142	549	1,452,105
Current liabilities	(108,688)	(525,897)	-	(634,585)
	493,370	338,245	549	832,164
	2021			
	Unrestricted Funds	Restricted Fund	Endowment Fund	Total Funds
	£	£	£	£
Fixed Assets	21,227	-	-	21,227
Current assets	849,319	1,207,838	549	2,057,706
Current liabilities	(221,070)	(476,780)	-	(697,850)
	649,476	731,058	549	1,381,083

17 Constitution

The charity transitioned from a Trust to a Charitable Incorporated Organisation (CIO) in October 2021 (CIO Charity number: 1169308). All assets and liabilities have been transferred to the the CIO.

18 Commitments: Operating Leasees

As at 31 December 2022 the charity has the following commitments under non-cancellable operating leases

	Equipment	Property	Total	Total
	£	£	£	£
			2022	2021
In less than one year	-	27,600	27,600	27,600
Between one and five years	-	27,600	27,600	13,780
Later than five years	-	-	-	-
	-	55,200	55,200	41,380

19 Related Party transactions

Ethar Relief did not pay consultancy/management services to companies/persons connected to the trustees / senior management team in 2022 (2021: £Nil).

20 Pension Costs

As at 31 December 2022 the charity operated one defined contribution scheme, provided by The National Employment Saving Trust (NEST). The charity paid contributions at a rate of 8% of employee salaries during the period.

The pension cost included in the Statement of Financial Activities was £11,729 (2021: £13,008)

21 Legacies

There were no legacies during the period (2021: £Nil)

22 Capital Commitments

There were no capital commitments outstanding as at 31 December 2022 (2021: £Nil)



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