

ANNUAL REPORT & FINANCIAL STATEMENTS 2025

Charity Registration Number: 1154288 (England & Wales SC046481 (Scotland) | Company Registration Number: 08553893

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

IN MEMORY

We dedicate this report to the three Human Appeal staff members who returned to The Most Merciful over the past year — dedicated community workers serving families in Gaza. As their colleagues, we pray that every good deed they offered pleases Allah, and that He rewards them endlessly. May they be granted the highest station for their sacrifice and may Allah gift ease and patience to their families and loved ones.

CONTENTS

04 Corporate directory

06 Welcome from the Chair

08 A Message from our CEO

10 Strategic Report

12 Global Programmes Strategy 2025

13 Our Priority Sectors

14 Our Reach

16 Our Year in Numbers

18 Our Impact around the World: Afghanistan, Bangladesh, Chad, Ethiopia, India, Iraq

19 Our Impact: Jordan, Kenya, Lebanon, Malawi, Mali, Mauritania, Morocco

20 Our Impact: Mozambique, Myanmar, Nepal, North Macedonia, Nigeria, Pakistan

21 Our Impact: Palestine, Senegal, Somalia, Sri Lanka, Sudan

22 Our Impact: Syria, Tanzania, Togo, Tunisia, Türkiye, United Kingdom, Yemen)

24 Our Flagship Projects: Gaza, Pakistan, Sudan, Syria, and Yemen

34 Orphan Sponsorship

38 Sustainable Development through Special Requests

44 Seasonal Campaigns

50 Middle East Department

54 The Waqf Fund

56 Institutional Funding and Partnerships

60 Corporate Engagement and Strategic Partnerships

62 Community Fundraising

68 Digital Communications

72 Public Relations, Research & Advocacy

74 Volunteering Programme

76 People and Culture

82 Streamlined Energy & Carbon Reporting (SECR) 2025

86 Principal Risks and Uncertainties

88 Major Risks

94 Structure, Governance, and Management

98 Section 172 (1) and (2) Statement by The Trustees Of Human Appeal

102 Financial Review

103 Trustees' Assessment of Going Concern

104 Statement of Reserves

106 Independent Auditor's Report to the Members of Human Appeal

110 Statement of Financial Activities for the Year Ended 31 December 2025

111 Balance Sheet as at 31 December 2025

112 Statement of Cash Flows as at 31 December 2025

113 Notes to the Financial Statements for the Year Ended 31 December 2025

CORPORATE DIRECTORY

Company and Charity Legal Name:

Human Appeal

Charity Registration Number:

1154288 (England & Wales)
SC046481 (Scotland)

Company Registration Number:

08553893

Principal and Registered Office:

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

Directors and Trustees:

Dr. Kamil Omoteso (Chair of the Board)

Dr. Kenneth Baldwin

Dr Abdulrahman Alhefny

Ms Bilkis Shittu

Dr. Rajnaara Chowdhury Akhtar

Dr. Omar Mashjari resigned from the Board of Trustees in May 2026

Executive Directors

Chief Executive Officer:
Dr. Mohamed Ashmawey

Associate Director of People and Culture:
Pulvisha Raja

Programmes Director:
Mehdi Benmrad

Fund Development Director:
Zaheer Khan

Emerging Markets Director:
Hameed Al-Asaly

Solicitor

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

Bankers

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

Lloyds Bank PLC
6th Floor Westminster House, 11 Portland Street, Manchester,
M1 3HU

Auditors

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





WELCOME FROM OUR CHAIR

Dr Kamil Zakariyya Omoteso

In 2025, Human Appeal reached more than **6.6 million** people across **34** countries. Behind these numbers are families, children and communities whose lives have been changed - by Allah's grace, and through your support. 2025 was our 35th anniversary year; founded in 1991 on the conviction that no one should be left behind, Human Appeal has spent three and a half decades being there for every human in need, and 2025 asked us to do so more than ever before. As you read the pages that follow, I ask you to hold one thing in mind: every statistic in this report is a human life, changed only because you chose to stand with us. We are grateful to our staff, volunteers, supporters and partners around the world for making this possible.

This report sets out the progress made in the first year of our 2030 strategy - our ambitious commitment to raise **£250 million** and reach **10 million** beneficiaries by 2030. It reaffirms our purpose and sets a clear direction through three pillars: saving and transforming lives, growth, and resilience. **Saving and transforming lives** is the core of our humanitarian and development work itself: reaching further in emergencies and going deeper in the long-term programmes that help communities recover and thrive. Nowhere is that pillar clearer than in Gaza, where the number of orphans in our care has grown from **3,270** before October 2023 to **27,187** today - proof that even in the hardest of years, we do not step back from the most vulnerable. **Growth** is how we build the income, partnerships and global reach needed to meet rising need wherever it appears. And **resilience** is what allows us to keep our promises for the long term: the systems, safeguards and people that stand behind everything we deliver. This is resilience in practice.

From a changing policy landscape and shrinking government and UN aid budgets, to the arrival of artificial intelligence, we have also leaned into the new challenges we face, seizing the opportunities they present into advantages rather than shying away from the challenges they bring. This year we began using digital tools, data and AI responsibly across our fundraising, programmes and operations, guided by a clear framework for safety, security and data protection, so that innovation is introduced carefully and always in service of the people who rely on us. We are not simply here to withstand whatever the world throws at us; we are here to keep reshaping what it means to be there for every human, regardless of what is happening around us.

This year we lost three members of our Human Appeal family in Gaza, who returned to the Most Merciful while serving their communities - as many of our Gaza colleagues have had to before them, some while grieving losses of their own. We pray that Allah grants them the highest place in Jannah, and grants their families ease and patience. On behalf of the Board of Trustees, I want to thank my fellow trustees, our committee members and our executive leadership team for their wisdom and dedication throughout an exceptionally difficult year. As trustees, we hold our stewardship of this charity not merely as a professional obligation but as an Amanah - a sacred trust placed in us by every donor, every partner, and every family who has ever come to us in need - and we honour it with transparency, accountability and care. This year, that trust grew with us: total income rose by 16.5%, to £105,124,380, and every pound of it carries the same responsibility.

Looking ahead, we know the world our beneficiaries live in will not become simpler or safer any time soon. But 35 years of standing with people in crisis have taught the Board that Human Appeal's family does not retreat from difficulty - we grow through it, guided by our faith and our purpose. It is in the hardest years, and the hardest places, that we see most clearly who we are. In the year ahead, we will continue to deliver our refreshed 2030 strategy with discipline and hope in equal measure. We aim to strengthen our governance, diversify our income and our global footprint, and hold fast to the trust placed in us by every donor and every family we serve. On behalf of the Board of Trustees, thank you for standing with us. Together, we will continue to be there for every human. We ask Allah to accept this work, and to make us worthy of the trust placed in us. Ameen.



Dr Kamil Omoteso
Chair of the Board of Trustees



A MESSAGE FROM OUR CEO

Dr Mohamed Ashmawey

This has been a year of profound global uncertainty, and the horizon has yet to clear. It also marks Human Appeal's 35th birthday - three decades and more of being there for every human in need, crises that have tested this organisation and our world in equal measure. In that time, Human Appeal has become a global family of more than **1,000** staff working across **34** countries: rebuilding homes, hospitals and schools; sponsoring generations of orphans; and standing beside communities long after the headlines move on. That work cannot be interrupted now, and in 2025 our teams worked harder than ever to sustain it.

In Sudan, we reached **640,416** people as a brutal war, now in its third year, left millions homeless and at risk of famine. Many of these families arrived at our bakery doors and mobile clinics with nothing left to sell and nowhere left to go. Our Charity Bread Project alone provided over **19,000** pieces of bread every day for three months from our partner bakery in Omdurman, our eight mobile clinics treated close to **19,000** people across Khartoum state, and we distributed hygiene kits, shelter kits, wheelchairs, and dialysis and neonatal supplies to families who had lost their homes, possessions, and stability.

In Gaza, our teams sustained delivery of aid throughout the year, much of it sourced locally within the Strip despite repeated border closures, up until the ceasefire of October 2025 finally allowed some aid to enter. Across Palestine, we reached **1,756,731** people with more than **95 million** items of aid, including **5,831,524** hot meals, **89,204,000 litres** of clean water, and treatment for over **85,000** patients through our eight mobile clinics.

Independent verification and acknowledgement highlights the scale of this effort: the UN's water and sanitation (WASH) Cluster ranked Human Appeal second most impactful of all organisations for clean water distribution in Gaza in September 2025. By October, the UN Food Cluster identified our kitchen as one of only eight still operating in Gaza City, and a medical shipment we delivered by helicopter via Jordan was covered by the BBC. We have served Gaza since 1991, with a permanent presence there since 2016, operating across the north, centre and south of the Strip throughout the year. Even amid the devastation destruction, we hosted a Grand Iftar for **6,000** Palestinians during Ramadan 2025, because faith – like food and medicine – is itself a form of relief. None of it would have been possible without a Gaza team of close to **50** colleagues who faced daily danger simply by going to work; many did so while displaced or bereaved themselves, and it is to them, and to the three members of our Gaza family who did not live to see this report published, that we dedicate this report.

Nowhere is our long-term commitment clearer than in our orphan sponsorship programme. Human Appeal now supports more than **27,187** orphans in Gaza and a further **5,828** in Jerusalem, while our wider programme reaches more than **53,807** children across 15 countries worldwide - a rise of 19% on the year before, and beyond our target of 50,000. We also continue to invest in the next generation through education, with **642** sponsored students currently pursuing higher education as they work towards brighter futures for themselves and their families, honouring the Prophet's ﷺ promise that whoever cares for an orphan will be raised alongside him in Paradise.

Beyond Sudan and Gaza, our field teams responded to 12 humanitarian emergencies this year - from the earthquake that struck Afghanistan in August, to flooding across Pakistan, to the continuing recovery from the Türkiye-Syria earthquakes. Each tells the same story: a crisis the world stopped watching, and a promise we kept to stay there for as long as we are needed. In Syria, Al Imaan Hospital - the only women's and children's hospital of its kind in the area - treated over **72,000** people and our rehoming project repaired **770** homes for **4,071** displaced people; in Yemen, new neonatal equipment supported **2,106** babies and a health centre in Aden screened **3,414** women for cervical and breast cancer. In total, our emergency, development and seasonal programmes supported **6,614,086** people in 2025, delivered by teams working across dozens of countries at once, often in places few others are willing or able to reach due to the dangerous conditions.

When disasters strike, local faith networks are often the first to respond and the last to leave. At this critical moment, the role of faith-based organisations like Human Appeal is more important than ever. But aid alone cannot resolve the challenges our world faces. We are witnessing unprecedented threats to international law, with warring parties obstructing lifesaving assistance, attacking civilians with impunity, and deliberately targeting the hospitals, schools and water systems that communities depend on to survive. Human Appeal is committed not only to delivering aid, but to addressing the root causes of poverty and suffering - including through advocating for the humanitarian principles that protect the most vulnerable.

Because, in this uncertain world, Human Appeal is needed now more than ever, and our work can and must continue. The challenges facing children and families have not gone away - quite the opposite: they continue to grow and change at an unprecedented pace. The world may grow weary of these crises; we cannot afford to. So it is our duty - one I know, God willing, we can fulfil - to continue to evolve and be there alongside them for as long as we are needed. Thirty-five years ago, Human Appeal began with a small act of faith that grew into a global family. With your support, that family will keep growing, keep serving, and keep being there - for every human.

Mohamed Ashmawey

Dr Mohamed Ashmawey
Chief Executive, Human Appeal

STRATEGIC REPORT

WHO WE ARE

Human Appeal is a non-profit organisation working across the globe to strengthen humanity's fight against poverty, social injustice and natural disasters for **35** years. Our vision is to become the global agent of change for a just, caring, and sustainable world.

WHAT WE DO

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

In 2025, we continued to deliver projects under four broad thematic areas:

Humanitarian relief

Seasonal programmes

Sustainable development

Child welfare



GLOBAL PROGRAMMES STRATEGY 2025



Throughout 2025, we prioritised the following six objectives:

1.
Maximising impact for sustainable development.

2.
Ensuring programme quality.

3.
Strengthening and enhancing child welfare programmes.

4.
Strengthening UK domestic projects, delivery and impact.

5.
Securing sustainable income to support our work.

6.
Strengthening principles of humanitarian action.

OUR PRIORITY SECTORS

FOOD SECURITY

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

WATER, SANITATION & HYGIENE (WASH)

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

EDUCATION

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

CHILD WELFARE

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

LIVELIHOODS

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

EMERGENCY RELIEF

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

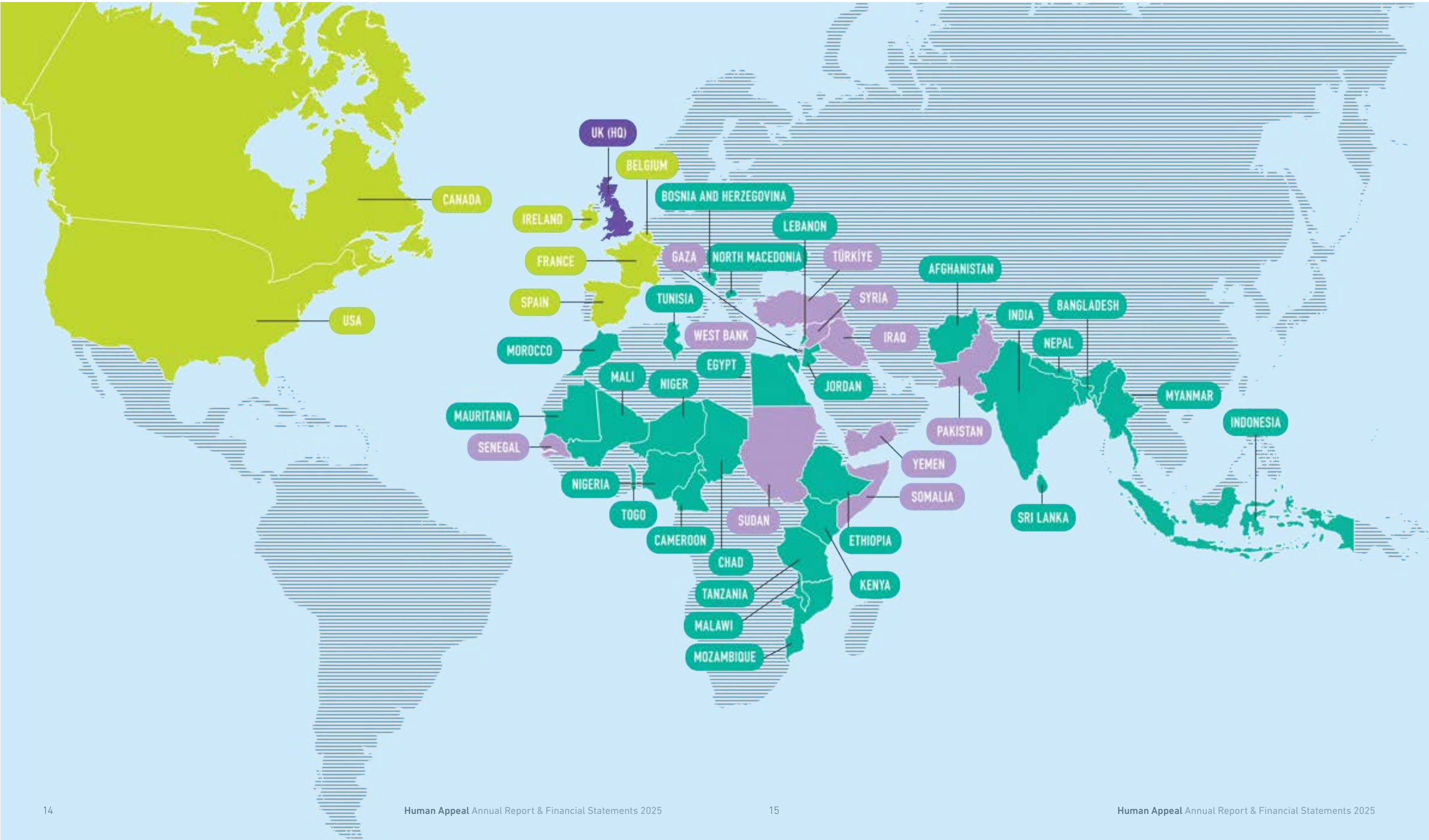
CROSS-CUTTING THEMES

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

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

OUR REACH

HEADQUARTERS PARTNER OFFICES COUNTRY OFFICES LOCAL PARTNERS



OUR YEAR IN NUMBERS

2025 saw simultaneous spiralling conflicts with crises of malnutrition, healthcare and displacement. Our supporters allowed us to sustain and support **6,614,086** of the world's most at-risk and vulnerable people through emergency, development, and seasonal projects, including:

34

COUNTRIES WORKED IN WORLDWIDE

12

HUMANITARIAN EMERGENCIES RESPONDED TO

20

GLOBAL INSTITUTIONAL PARTNERSHIPS

53,807

ORPHANS SPONSORED

2,543,489

PEOPLE SUPPORTED DURING SEASONAL CAMPAIGNS INCLUDING RAMADAN, EID AL-ADHA, BACK-TO-SCHOOL, REACH, AND WINTER



OUR IMPACT AROUND THE WORLD

In 2025, we helped 6,614,086 people across 34 countries.

AFGHANISTAN

40,895 people helped

We supported **26,965** people affected by the devastating earthquake that hit in August, providing hot meals and hygiene kits. We also provided healthcare to returnees to Herat, supported women-led families with livelihood projects, and provided winter kits to keep families warm.

BANGLADESH

84,508 people helped

We helped **46,828** people in Bangladesh through projects that supported children living on the street, and provided water wells to **33,191** people. Further support included cataract screening and surgery to at-risk communities, winter support, Ramadan meals and Qurbani meat. We also supported Rohingya refugees in Bangladesh with hygiene and sanitation, education at a school, and helped **3,000** people whose homes were destroyed in a fire.

CHAD

14,784 people helped

Our work focused on providing Qurbani meat to vulnerable communities.

EGYPT

12,455 people helped

We supported **12,451** people through Qurbani meat, as well as life-changing medical treatment for two refugees. We provided a Sudanese woman, Wateen, with speech and hearing therapy, and supported a Palestinian woman, Huda, with treatment for diabetes.

ETHIOPIA

8,270 people helped

Our work focused on providing Qurbani meat to vulnerable communities.

INDIA

989,280 people helped

We focused on providing Qurbani meat to vulnerable families.









IRAQ

11,564 people helped

In 2025, we helped **2,212** people in Iraq with innovative livelihood and farming training projects – such as farming olives and fig trees. We also ran projects that provided school kits, Ramadan iftars, Eid gifts and meals, Qurbani meat, and winter kits to vulnerable communities.

JORDAN

1,811 people helped

This year in Jordan, we provided psychosocial support to vulnerable people and healthcare to cancer patients.

MOROCCO

25,327 people helped

In Morocco, we supported people affected by the earthquake in 2023 with winter support, shelters, schooling and vocational training. We also supported vulnerable families with food parcels during Ramadan and Eid al-Fitr, meat during Eid al-Adha, and hosted Eid parties with gifts during Eid al-Fitr and Eid al-Adha. We supported **513** orphans in Morocco in 2025.

KENYA

6,000 people helped

In Kenya, our work included providing hot meals, food parcels, and installing shallow water wells. We reached an estimated **1,200** households, and using the verified average household size of 5 persons per household, the interventions directly benefited an estimated **6,000** individuals.

LEBANON

61,367 people helped

Our work in Lebanon included Qurbani meat distributions and Ramadan projects, as well as food parcels, orphan support, bread deliveries, and winter support for displaced people.

MALAWI

141,489 people helped

Our work focused on Qurbani meat distributions.

MALI

19,097 people helped

We supported **1,576** people during Ramadan and **17,832** people through Qurbani meat projects.

MAURITANIA

6,381 people helped

We supported **6,381** people during Ramadan.

MOZAMBIQUE

2,700 people helped

Our work in Mozambique focused on Qurbani for vulnerable families, directly benefiting an estimated **2,700** individuals based on the verified average household size of 5 persons per household.

MYANMAR

6,000 people helped

In 2025, we responded to the earthquake in Myanmar, providing survivors with food parcels and sleeping kits, directly benefiting an estimated **6,000** individuals based on the verified average household size of 5 persons per household.

NEPAL

2,339 people helped

In Nepal, we supported **2,339** people through Qurbani meat distributions.

NIGERIA

13,950 people helped

In Nigeria, we focused on Ramadan and Qurbani projects, as well as education sponsorship for **20** students. We also provided orphan sponsorships and supported families affected by flooding in Mokwa, Niger State.

NORTH MACEDONIA

105 people helped

In our third year of operation in North Macedonia, we focused on sponsoring **105** orphans.

PAKISTAN

958,033 people helped

Pakistan is a regional office, hosting **10** local field offices across the country. In 2025, we ran Qurbani, winter, and Ramadan projects, as well as emergency support during the heatwave and conflict in Kashmir. We provided orphan sponsorship, livelihood training, and long-term development projects such as flood-resistant homes. We renovated sanitation facilities and brought water to drought-hit areas through hand pumps, water filtration units, and water wells.







PALESTINE

1,756,731 people helped
95 million items of aid

Palestine was a major focus in 2025; we provided emergency aid in Gaza as well as iftars, Qurbani meat, and orphan sponsorship. We've installed **4** mobile schools and provided psychosocial care. Our prosthetic clinic supports the devastatingly high number of amputees in Gaza, and our clay oven project helped displaced families to have a way to cook. Our Gaza emergency response also included mobile clinics, fresh food parcels, iftars, clean water, and hot meals. In the West Bank, we supported families in refugee camps following violence and attacks on homes.



SENEGAL

60,620 people helped

In Senegal, we focused on Ramadan and Qurbani projects as well as nutrition projects supported by Aqiqa and Zakat al-Fitr. We provided boats to revive fishermen's livelihoods, and wheelchairs to help disabled people. We built and equipped four classrooms and supported an orphanage in Dakar. We provided access to clean water through wells, solar pumps and other sustainable water sources.

SOMALIA

404,764 people helped

In Somalia, we supported orphans, installed boreholes, provided Qurbani and Ramadan iftars, and supported families affected by floods. We also constructed a mosque, provided medical supplies and installed boreholes to provide clean water for years to come. Our cataract surgery project continued this year – we screened thousands of people through an outreach campaign and provided surgery for **1,200** people.

SRI LANKA

1,114 people helped

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

SUDAN

640,416 people helped

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

We helped displaced families by providing livelihood training, hygiene kits, nourishing hot meals and food parcels, daily bread deliveries and mobile clinics. We also provided baby incubators to a maternity hospital, provided hearing aids and launched a cholera response project.

SYRIA

675,622 people helped

Syria is one of our key countries of work. In 2025, we supported displaced people through food, healthcare, livelihood projects such as olive tree farming and livestock rearing. We continued our annual and long-term projects, including Qurbani, and Ramadan food parcels, orphan sponsorship and winter support. Throughout the year, we supported health projects through Al Imaan Hospital, health centres, newborn and obstetric care, medical deliveries, and healthcare for people affected by the earthquake.

In 2025, we also began construction of a school for the displaced children living in Al-Zuhoor - the town we constructed for displaced people – where we also continue to provide healthcare. We constructed a mosque and repaired and rehabilitated damaged houses.

We expanded our homes project, introducing a shelter rehabilitation project, allowing families to return to homes that had become damaged and unliveable during the war.

TANZANIA

6,129 people helped

In Tanzania, our work focused on providing Qurbani meat to vulnerable communities.

TOGO

10,888 people helped

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

TUNISIA

2,728 people helped

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

TÜRKIYE

12,748 people helped

In Türkiye, we provided treatment for chronically ill patients, supported children who had survived the earthquake. We provided long-term stability through education sponsorship for Syrian children, and **100** refugee students in university, as well as the sponsoring of **100** refugee families.

We provided medical support as well as psychiatric support and therapy to support survivors of extreme hardship.

UNITED KINGDOM

13,604 people helped

In the UK, we provided food parcel distributions to food banks; hot meals, clothes and other items to homeless people; and Qurbani meat to vulnerable people, helping a total of **13,604** people in the UK.

We also carried out deep cleans at **17** mosques, as well as community clean-ups at parks, cemeteries and streets. Our support line for Black and ethnic minority men supported **271** callers, and **47** men and boys received counselling. During our winter Wrap Up campaign, we received **41,523** winter items including **10,567** winter coats.

YEMEN

622,365 people helped

In Yemen, in addition to orphan sponsorships, Ramadan and Qurbani projects, we supported babies with neonatal care, provided cervical cancer screening, removed cataracts, provided children with hearing aids and cleft lip surgery. We assisted displaced families, rehabilitated schools, provided medical equipment, treatment, and medicine, combated cholera, planted coffee trees, and provided water access to mosques.









OUR FLAGSHIP PROJECTS



A FOCUS ON GAZA

Even though we have helped around **1.7 million** people in Palestine, our team in Gaza provided **95,217,035** items of aid in 2025.

Because of the nature of the siege and the severity of need in Gaza, we only count the number of people helped, though many have received help though three, four, or five different projects. Our response included:

5,831,524 million
hot meals

39,503
family food parcels

85,564
treatments at our 8 mobile clinics

53,000
medicines or medical supplies

89,204,000
litres of clean water

45
tents

4
mobile schools providing daily lessons

3,444
winter items such as blankets, clothes, mattresses

GAZA

YUSSUF'S STORY: "THE MEDICAL STAFF TREATED ME KINDLY"

Last year, our 8 mobile clinics in Gaza treated over 85,000 people, including Yussuf. Let's hear from him about his medical care.

"I am 18 years old and currently living in Al-Sirat and I've been displaced about five times.The bombing was intense, and day by day it got closer to us, first Beit Lahia, then East Jabalia, and so on.

I had a lump on my chin and it was inflamed, and each day it got worse; I was almost living on painkillers.

When I went [to the clinic], the medical staff welcomed me and treated me kindly; and the doctor examined me and gave me the appropriate treatment. I kept going to them every day to have my wound dressed. Since the wound was on my chin, they opened it and drained the infection from it.

The Gaza Strip is suffering greatly. It needs medicines, bandages, and blood units, because the healthcare system in the Gaza Strip is truly a disaster.

Inshallah, next Ramadan will be a month of love and cooperation, and it won't be like the previous years, full of suffering. Inshallah, it will be like the Ramadans we lived through before the war.

Because, honestly, we suffered during the war, and Ramadan was full of hardship and famine. Continuing to support and donate helps the Gaza Strip even more and addresses the urgent needs that people here face."







OUR PAKISTAN PROJECTS IN FOCUS

VILLAGE TRANSFORMATION

Launched in 2022, our village transformation project in Tharparkar supports communities hit by drought with a multi-pronged approach, allowing villages to be resilient by meeting their needs across several sectors. In 2025, we completed this project, transforming two villages for a total of **1,813** people. Each village received solar-powered street lights, latrines, livestock management training, and climate-smart kitchen gardening training and tools. In addition, the most vulnerable households in each village received **20** pairs of goats for milk production and income.

GIRLS' SCHOOL IN KASHMIR

This year, we completed the construction of a fully-equipped three-storey girls' school in Bagh District, Pakistan-administered Kashmir. It has **22** classrooms, **4** administrative rooms, an IT suite, science labs, a library, a hall and **24** toilets. Every single year, **1,000** girls will have a safe space to receive a full education with modern equipment.

AMINAH CENTRE

Our Aminah drop-in centre provides classes, food, and a safe space for children living on the streets of Lahore. This year, **104** children (**44** boys and **60** girls) received informal education in reading, writing and maths; **151** children received daily meals; **5,298** individuals (**3,173** children & **2,125** adults) received basic health services; testing, and medication; **2,000** received counselling and protection services; and **163** received vocational training in sewing, beautician techniques, cooking, graphic design, and plumbing.

SOLARISATION OF FLOOD-RESISTANT HOMES

After constructing flood-resistant homes for families affected by the 2022 floods, we're now equipping them with solar panels to improve safety and access to electricity. Not only does this save families money – they no longer have to pay for electricity – but it also helps children to be able to study, and adults to be able to work and care for their homes after dark.

We've provided **674** homes with solar power so far, and we're working to help a total of **812** families.



OUR SUDAN PROJECTS IN FOCUS

BAKERIES AND BREAD

Working with a local bakery in Omdurman, we provided over **19,000** pieces of bread every day for three months, allowing **1,902** families to have a secure source of food. In all, we provided employment to **10** workers, including **6** bakers, producing over **1.9 million** pieces of bread.

MOBILE CLINICS

We established eight mobile clinics that supported families across all seven areas of Khartoum state, treating **18,983** people, with a focus on babies, children, pregnant and nursing mothers, old people, and people with disabilities.



OUR SYRIA PROJECTS IN FOCUS

AL IMAAN HOSPITAL IN SYRIA

In 2025, Al Imaan Hospital treated **72,727** people – that's an average of **6,060** people per month. We provided support to mothers, newborns, children and people with sickness or malnutrition. It's the only hospital of its kind in the area, and has ambulances and two mobile clinics that help to support the local residents within their own communities.

SYRIA HOMES

Our rehoming project has provided a total of **12,250** displaced people with new homes since 2021. Each home provided a kitchen, lavatory, two bedrooms and foyer. In 2025, we worked on a new home rehabilitation project, repairing homes that have been damaged in the conflict and earthquake, repairing **770** homes for **4,071** people. This year, we began work on rehabilitating **309** homes – a project to continue in 2026.



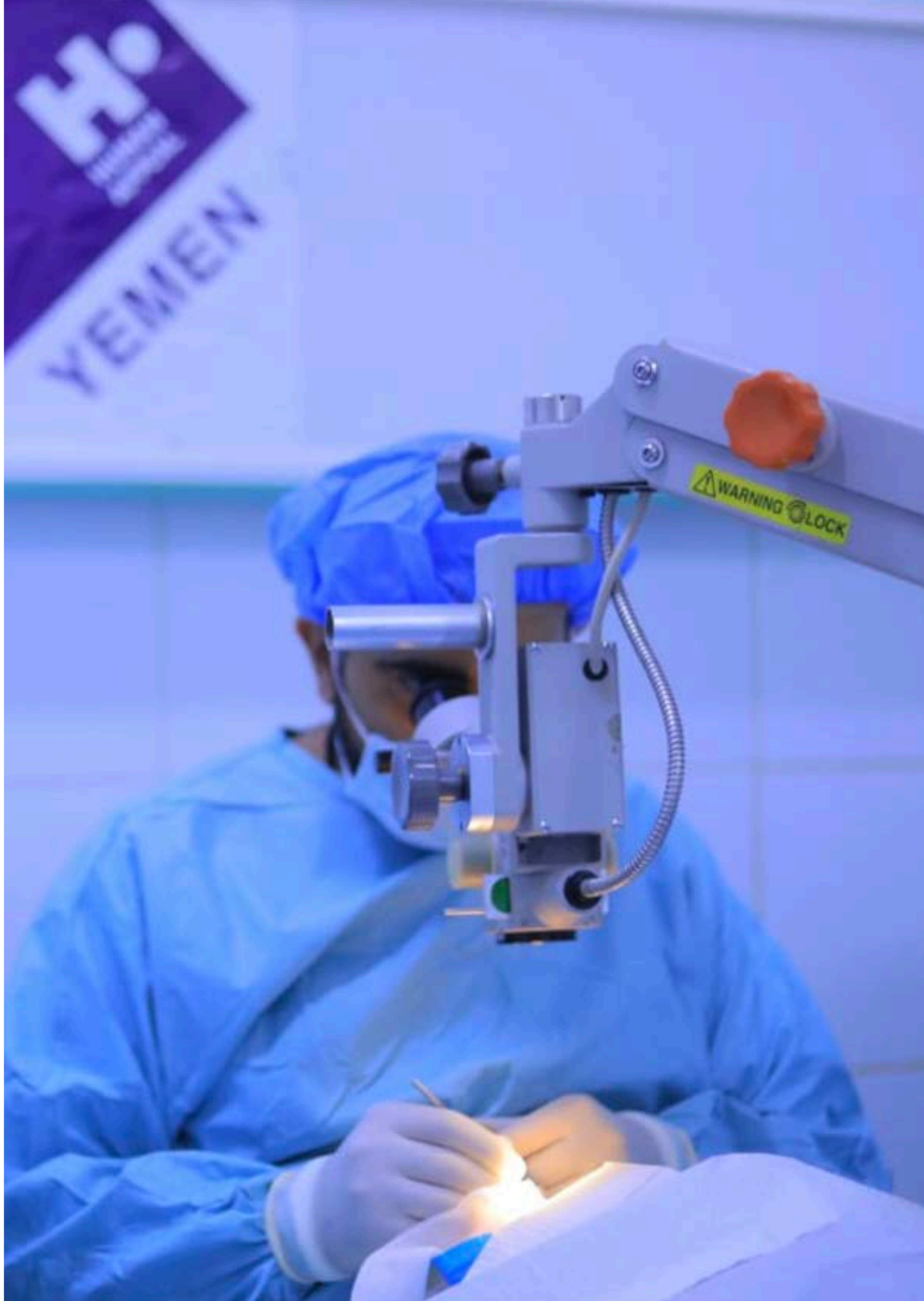
OUR YEMEN PROJECTS IN FOCUS

NEONATAL EQUIPMENT IN YEMEN

We provided life-saving medical equipment to two neonatal centres in Yemen, providing a portable x-ray machine, jaundice detection system, phototherapy equipment, and a CPAP device; these supported **2,106** babies, and will continue to benefit babies for years to come.

CERVICAL CANCER SCREENING IN YEMEN

We provided a health centre in Aden with the equipment needed for the detection of cervical cancer, including an ultrasound device, colposcope and microscope, as well as solar power equipment. We provided **3,414** women with screening for cervical and breast cancer, helping to boost early detection.



ORPHAN SPONSORSHIP

IN 2025, HUMAN APPEAL SPONSORED 53,807 ORPHANS ACROSS 15 COUNTRIES

Around the world, children faced extreme and multiplying crises in 2025. Conflict, economic crisis, and climate disasters affected children's access to basic rights, including shelter, education, and healthcare. A staggering **49** million children are estimated to have been displaced in 2025, with orphans facing extreme hardship accessing their urgent needs.

Despite the operational challenges of crises in 2025, Human Appeal has continued to strengthen our field presence, increasing the number of orphans sponsored by 19% - that's **8,404** more orphans sponsored since last year, reaching and surpassing our target of reaching **50,000** sponsored orphans in 2025.

This year, our systems were upgraded as we transitioned from manual, payment-based workflows to a fully system-driven process. As a result, sponsorship payment processes are now managed in a more structured and traceable manner from initiation through to completion.

THE ORPHAN SPONSORSHIP PROGRAMME

In 2025, our supporters sponsored **53,807** orphans across 15 countries: Iraq, Lebanon, Morocco, Nigeria, North Macedonia, Pakistan, Palestine, Senegal, Somalia, Sri Lanka, Sudan, Syria, Tunisia, Türkiye, and Yemen.

Monthly or annual donations from our sponsors support orphaned children with their essential needs, such as rent, food, clothes, healthcare, and school supplies. We're committed to preserving the education of young children – not only is it their right, but it's also key to ensuring a better future. All sponsored children must be enrolled in school, unless they have a disability that makes it too difficult to attend.

DEVELOPMENTS IN 2025

In 2025, we continued expanding the number of sponsored orphans across all 15 countries of operation for this programme.

Despite the risks our team faced in Gaza, we expanded our work here, sponsoring an additional **14,727** orphans, bringing the total number of orphans sponsored in Palestine to **27,187.** Our dedicated team had to work through significant personal and operational hardships, including displacement, bereavement, and continuous bombings and disruptions.

Reaching beneficiary families became increasingly difficult and often required alternative approaches and flexible coordination mechanisms to ensure follow-up and data management processes could continue.

Despite these circumstances, the team remained committed to supporting orphans and maintaining continuity in the programme. This required daily contingency measures, continuous task redistribution, and adaptive operational plans.

This year, the cost of sponsorship was increased in line with rising prices, ensuring that a greater proportion of the sponsorship could transfer to the orphan, effectively meeting their growing costs.

Today, **642** sponsored orphans are enrolled in university, and **21,052** are in education. Education is compulsory for all sponsored orphans who are of school age and who don't have a disability that makes learning difficult, or not in an extreme crisis, such as in Gaza. Though many of the orphans we sponsor in Gaza are working to maintain their education, we don't currently collect information on whether children in Gaza are in school, and this will remain the case until the education system can begin to recover.

LOOKING TOWARD THE FUTURE

As we move into 2026 and beyond, our goal is to develop new support programmes to provide additional provision to orphans and their families. We're working to increase the number of orphans we help, as well as the quality they receive.

Building on our support of older orphans who have passed the age of 18 – many of them continue to be sponsored through university, and others have gone on to become employees at Human Appeal. In the upcoming year, we'll be encouraging orphans who continue to be sponsored through university to volunteer, helping to build their experience while offering the opportunity to inspire younger orphans.

We'll continue to prioritise safeguarding, implementing and maintaining comprehensive protection measures for all people involved in orphan sponsorship.



SUSTAINABLE DEVELOPMENT THROUGH SPECIAL REQUESTS

Our Special Requests programmes allow supporters to donate life-changing one-off gifts that empower individuals, families, or communities. These initiatives represent a beautiful expression of ongoing Islamic charity, known as Sadaqah Jariyah, which continues to yield benefits for those in need and offers donors a continuous source of reward.

Special Requests projects focus on long-term assistance, such as livelihood training, farming supplies, or long-term water access. Regardless of the project type, they share the essential qualities of practicality, sustainability, and the potential to create lasting positive change.

In 2025, we were able to support 285,101 people across six countries. These are a few of the projects we're most proud of.

IN 2025, WE SUPPORTED 285,101 PEOPLE THROUGH SPECIAL REQUESTS.

DEEP WATER WELLS

In 2025, we installed **981** deep water wells in Pakistan and **484** in Bangladesh which in total benefitted **217,811** people. **58,202** people in Bangladesh have access to clean water in Bangladesh and **159,609** in Pakistan. We ensure all wells are structurally safe and built-to-last, and our engineers thoroughly test the water for safety and quality.

These wells not only provide life-sustaining water but lead to healthier communities and increased economic stability.

TREES

Following the success of our olive tree projects, this year we provided a total of **5,997** farmers in Syria, Yemen, and Iraq with **83,656** trees to grow fruit for profit. In Iraq, **300** farmers received **20-21** olive trees each, and **222** farmers received **98** fig trees each. In Yemen, **116** farmers received **50** coffee trees each, and in Syria, **5,359** farmers received **9-10** olive trees.

WHEELCHAIRS

For people with disabilities in low-income communities, a lack of mobility options directly impacts their independence and ability care for themselves. In 2025 we provided wheelchairs to **34** people in Pakistan. These simple donations have lasting impact on the confidence, self-reliance, and treatment of people living with disabilities.

PAIR OF MILKING GOATS

In 2025, we provided **26** pairs of milking goats to low-income families, helping to provide protein-rich milk to families that may be struggling from food scarcity, with extra milk being sold for additional income.

KITCHEN GARDENING

To help improve food security in Tharparkar, Pakistan, we provided **17** families living in rural areas with climate-smart agriculture support (seeds, tools, and on-farm training). Drought-resistant crops are grown on underutilised land near their homes for personal consumption and to sell locally – providing an additional source of income.

SEWING MACHINES

In 2025, we distributed **133** sewing machines across Pakistan, enabling families to learn new skills, create income opportunities, and break the cycle of poverty. The training in business, sewing, tailoring, and other local handicrafts empowers women or older children to learn sewing skills and establish small-scale sewing businesses.

HONEY BEE FARMING

In 2025, Human Appeal provided **43** farmers in Pakistan with **4** hives each, training and ongoing support to begin honeybee farming and secure their livelihood in an environmentally sustainable way.

WASHROOMS FOR GIRLS

This year, Human Appeal built three girls' washroom facilities, supporting **1,500** girls, helping to improve girls' attendance. Government schools in Pakistan do not have separate toilet facilities for girls and boys, which can lead parents to be reluctant to send their daughters to school, particularly post-puberty. Separate washing facilities allow girls to access hygiene facilities with dignity and privacy.

HEALTH TREATMENT

In special cases, we support individuals with extreme and urgent health needs. In 2025, we provided a 49-year-old Turkish woman with arthritis and ankle fusion with corrective surgery in Qatar, and in the UAE, we provided a Sudanese woman with cerebellitis with wearable medical clothing to reduce spasming through electrostimulation. We've not included these 2 people in the beneficiary impact by country since they are the sole beneficiaries in their respective countries.



PAKISTAN

MUHAMMAD'S STORY: CHANGING LIVES THROUGH WELLS THAT LAST

Last year, we installed 981 wells in Pakistan, supporting around 159,609 people, including Muhammad Arif; let's hear from him.

"There are 8 family members in my home. Most people here in the village are poor; the daily wage of a labourer is around 1,500 rupees (£12) and our wages are cut for every hour we miss. During difficult times, the path to get the water was very far and steep. The women were the ones who went, and it would take them a long time and they couldn't carry much water. The well also very crowded as so many people depend on it.

Now because of the support of [Human Appeal] and the villagers, 65 to 70 families, a girl's college, and 3 mosques are benefiting from the new solar-powered water system.

There are no worries anymore; the water distribution point is right next to my home.
We can't thank Allah enough; our lives have gotten so much easier.

We can only pray for those who donated; we had no water and they did a huge deed for us, Alhamdulillah. All of the women, children, the elderly, mosques, hospitals and schools - all of us will pray for them."



SEASONAL CAMPAIGNS



Each year, Human Appeal runs four seasonal campaigns inspired by Islamic principles. These campaigns are based on a set calendar – the winter months, the month of Ramadan, and Qurbani, which is during the month of Dhul Hijjah. We also support children who are returning to school by providing school supplies, clothes, and stationery. These four campaigns are designed to empower, nourish, shelter, and support vulnerable communities around the world, no matter their beliefs.

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

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

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



IN 2025, WE SUPPORTED 2,543,489 PEOPLE THROUGH OUR RAMADAN, QURBANI, BACK-TO-SCHOOL, REACH AND WINTER PROJECTS – THAT'S 730,650 MORE PEOPLE THAN LAST YEAR.

FEED THE FASTING

485,011 people supported*

54,217 people supported with Zakat al-Fitr

13,379 children attended Eid parties or received Eid gifts

Islam teaches that any person who provides iftar to a fasting person receives the same reward as the person fasting, without reducing the reward of the original fast. To help Muslims to both reap this blessing and to support vulnerable families, we allow them to donate hot meals or family food parcels to last the entire month.

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

When Ramadan concludes, Muslims who have enough food and wealth for their family's immediate needs must give Zakat al-Fitr before attending Eid prayer. This foundation of Islam redistributes wealth to those who need it to observe Eid. Traditionally, two handfuls of a staple food - such as rice- is donated, but these days donations are pooled to provide entire food parcels to families.

During Eid al-Fitr, we also provide Eid gifts to children, Eid parties, helping to spread cheer, especially to children in extreme hardship or those who have been orphaned.

In Gaza last Ramadan, we provided* ***946,967* *hot meals, but we've excluded this figure from our totals to avoid double or triple counting, since many people we supported received hot meals several times over.*

QURBANI

1,941,363 people helped across 18 countries

Every year, as Muslims across the world celebrate Eid al-Adha, they also offer up Udhiyah, or Qurbani – an animal sacrifice that commemorates the unwavering devotion of the prophet Ibrahim, peace be upon him. The meat obtained from the sacrifice is distributed among the most vulnerable members of the community, spreading the spirit of sharing and compassion, while helping poorer families to have nourishing meat during Eid.

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

WINTER

90,708* people helped across 11 countries

Across the **11** countries we worked in this year, we supported families who were already struggling with climate disasters, conflict, and displacement, while also dealing with the added hardship of winter. For the most vulnerable families, this extra struggle can be the hardship that pushes them over the brink. Each year, Human Appeal refocuses during winter, anticipating hardships and providing support to families in crisis during winter.

Between October and December of 2025, we provided cold-weather clothing, blankets, mattresses, carpets, heaters, heater fuel, hygiene kits, and other essential supplies. Our winter campaign helped to mitigate some of the effects that harsh winter conditions can have on families.

In the UK, our Wrap Up campaign provided warm coats to vulnerable people across the country.

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

***4,955** *people in Gaza received winter support, but this figure is excluded from our totals to avoid double or triple counting, since many people we supported received winter items in addition to other support. Our total number of people who received support in Gaza for 2025 exceeds the total population of Gaza.*

BACK-TO-SCHOOL

6,885 children supported across 9 countries during Back-to-School season

Each autumn, we help thousands of children return to school by providing schoolbags, uniforms, and learning materials such as books and pens, empowering them to study for bright futures.

REACH DEPLOYMENTS

19,522 people helped

Our REACH deployments allow Human Appeal supporters to participate in seasonal projects across eight countries. Volunteers fundraise for their own costs and are fully trained in safeguarding, packaging, and distribution.

In 2025, we had **27** deployments which helped **19,522** people across eight countries, which are calculated independently of the project they fall under.



MIDDLE EAST DEPARTMENT

The Middle East Department plays a strategic role in the organisation's fundraising and institutional engagement, focused on cultivating high-value, long-term partnerships with governments, regional institutions, and international bodies across the Gulf and wider Middle East region.

In 2025, this focus translated into significant results, with the department raising over £6 million towards high-impact programmes.

OUR PRIORITIES AND OBJECTIVES

- Deepening relationships with regional and global institutions through shared objectives and funding.
- Expanding the breadth and diversity of our institutional donor base.
- Reinforcing credibility through rigorous impact reporting and transparent processes.
- Nurturing collaborative partnerships built on shared values and measurable outcomes.

KEY ACHIEVEMENTS

This team made significant strides in pre-marketing engagement and relationship-building across the Gulf region, with strategic visits to leading humanitarian organisations and institutions in Jordan, Saudi Arabia, Kuwait, and Qatar. We're committed to active, on-the-ground relationship management, with five-to-six annual visits conducted per country falling under the Middle East Department purview.

This team also worked to provide decisive funding to food distributions in Gaza, in collaboration with other departments.

PARTNERSHIPS AND ENGAGEMENT

Our pre-marketing and institutional outreach projects focused on four countries; as a result, several projects are at an advanced stage, including an orphan support project.

We continue to hold multiple projects in partnership with the Islamic Development Bank, each addressing distinct humanitarian objectives, strengthening the organisation's reach and resilience.

COMMUNICATIONS STRATEGIC GOALS

In 2025, the strategic goals, priorities, and objectives of the Communications Department for the Middle East focused on diversifying income streams, deepening donor relationships, and expanding the organisation's digital footprint across multiple channels. The department pursued an integrated, multi-platform strategy designed to maximise reach, strengthen trust, and drive sustainable fundraising growth.

SOCIAL MEDIA

We prioritised meaningful engagement and sustained reach across all active platforms, with the aim of increasing income generated through organic channels. This department focused on developing platform-specific, algorithm-friendly content that resonated authentically with target audiences, while emphasising trust-building and measurable performance achievements. The department also launched a dedicated WhatsApp channel and began cultivating an active presence on TikTok, extending its reach to new and emerging audiences.

NEWSLETTER

A key objective this year was to expand our newsletter, focusing on growing the subscriber base and broadening the scope of newsletter offerings. Notably, the introduction of segmented feedback newsletters represented a significant development in donor enthusiasm.

DONOR CARE

2025 saw the establishment of a dedicated Donor Care Department for the Middle East Department, addressing donor-related queries and concerns more effectively, with a structured, responsive, and organised system for donor support.

This development has helped to enhance donor satisfaction, reduce attrition, and lay the groundwork for long-term donor loyalty.

ADVERTISING

The advertising strategy for 2025 was built around consistency, creativity, and high-volume production. The department committed to developing weekly advertising concepts supported by a substantial volume of visual assets, ensuring a steady flow of diverse, engaging content across all paid channels.

This approach aimed to maximise outreach, maintain audience interest, and deliver strong returns on advertising investment throughout the year.

WEBSITE

Website development in 2025 was guided by a commitment to user experience, accessibility, and conversion optimisation. The department prioritised the creation of shorter, more focused landing pages designed to drive action, alongside the introduction of country-specific pages that consolidate all relevant projects for each region in a single, easily navigable location.

This restructuring aimed to reduce friction for potential donors and improve the overall clarity of the organisation's online presence. In parallel, a sustained investment in SEO-focused blog content was undertaken to strengthen organic search visibility, attract new audiences, and establish the website as a credible and authoritative resource.



THE WAQF FUND



The Waqf Fund is an independent subsidiary of Human Appeal, reviving the sunnah of waqf by investing donations into sustainable assets to generate ongoing income which is then used to fund life-changing projects that provide water, nutrition, orphan support, healthcare and emergency aid.

Built on the principle of being ahead of the crisis, The Waqf Fund ensures that donations are not spent directly, but invested, with only the profits used to support charitable projects - this is our sustainable charity model.

Our assets and growth

In 2025, we acquired three major properties in the UK, building a portfolio worth £3,768,471. These assets generate an annual income of £303,450, delivering a return of 8.2%, above our original target of 7%. As property values and rental income grow over time, so does The Waqf Fund's ability to serve those in need.

Alongside building the fund, we have also helped revive awareness of the waqf model in the UK through educational videos, donor materials, and public engagement. We also launched our official bilingual website, waqf-fund.org, serving English- and Arabic-speaking audiences and offering full transparency on how donations are managed, invested, and used.

INSTITUTIONAL FUNDING AND PARTNERSHIPS

STRATEGIC GOALS

In 2025, we aimed to run impactful, multi-sector development and humanitarian projects strengthening Human Appeal's ability to respond to urgent needs while supporting recovery and long-term resilience.

We focused on expanding opportunities for institutional funding, deepening strategic partnerships, and strengthening the linkage between funding and programme delivery, ensuring that resources were effectively mobilised and translated into impact across priority geographies.

This year, our institutional partnerships raised funds for **53** projects across **7** different sectors.

OUR STRATEGIC PRIORITIES

We made steady progress in all our objectives, including:

- **Strengthening access to institutional funding** through active pipeline development, proposal submissions, and engagement with a diverse range of donors.
- **Enhancing strategic partnerships** with UN agencies, international organisations, and consortium partners to enable delivery of multi-sector programmes.
- **Strengthening the alignment between funding and programme priorities,** supporting both rapid humanitarian response and longer-term resilience programming.
- **Promoting integrated, multi-sector approaches,** enabling programmes that address immediate needs while supporting recovery and sustainable outcomes.
- **Strengthening country-level capacity and coordination,** improving proposal quality, compliance, and delivery readiness across country offices.

These objectives were implemented across priority countries including Pakistan, Somalia, Sudan, Yemen, Iraq, Syria, Türkiye, and Palestine, supporting both emergency response and long-term development programming, within an increasingly competitive and evolving institutional funding landscape.

EMERGENCY RESPONSE

In 2025, we responded to crises and immediate needs, including:

- **Emergency response in Palestine,** delivering food assistance, clean water, and medical support, including health interventions through partners such as Americares and the READ foundation.
- Working alongside IOM (International Organization for Migration), we supported an emergency water and hygiene response reaching over **150,000** people in Sudan, alongside large-scale health and relief support in hard-to-reach areas.
- **OCHA-supported health, shelter, and camp management programmes in Türkiye and Syria,** reaching tens of thousands of displaced populations.
- **Flood response in Pakistan** supported through in-kind donations from UNICEF and International Organization for Migration (IOM).

DEVELOPMENT PROGRAMMES HIGHLIGHTS

LIVELIHOODS

We worked to restore livelihoods and strengthen self-reliance, helping families to recover, rebuild and reduce dependence on aid. We ran cash-for-work livelihood recovery initiatives in Pakistan, Yemen, Iraq, and Palestine. We also ran cash-for-work and recovery initiatives in Sudan, supporting infrastructure rehabilitation and income generation for **32,000** people.

EDUCATION

In Pakistan, we reached over **14,000+** adolescent girls, providing nutrition support, livelihood support and peer-based engagement to improve health outcomes and awareness.

We're supporting education access for **2,400** out-of-school children through **80** non-formal education centres across two districts in Sindh province. A further two centres in Qamber Shahdadkot enabled **295** children and adults to successfully graduate, strengthening access to alternative education pathways.

HEALTH AND NUTRITION

We improved access to critical health and nutrition needs, including through health, gender-based violence support, and psychosocial support services, reaching over **70,000** individuals at Al Imaan Hospital in Syria. In Somalia, we provided medical support to over **60,000** people; in Palestine, we delivered healthcare including a partnership with Americares; and in Sudan, we strengthened communities with protection and psychosocial projects.

SUSTAINABLE DEVELOPMENT

We advanced climate resilience with sustainable solutions, helping communities to adapt to the environmental challenges, including delivering climate-resilient farming and renewable energy solutions in Pakistan, as well as promoting sustainable livelihoods and environmental stewardship.

GLOBAL FUNDING PARTNERS

GLOBAL FUNDING PARTNERS

Alameen, Americares, Food and Agriculture Organization (FAO), Global Medic, Hand in Hand for Aid and Development (HIHFAD), World Health Organization (WHO), United Nations Children's Fund (UNICEF), International Organization for Migration (IOM), International Organization for Migration – Rapid Response Fund (IOM RRF), International Rescue Committee (IRC), Islamic Development Bank (IsDB), United Nations Office for the Coordination of Humanitarian Affairs (OCHA), READ Foundation, Relief International (RI), Syrian American Medical Society (SAMS), United Nations Population Fund (UNFPA), Shafak Organisation, World Food Programme (WFP), Sindh Education Foundation, Turkish Red Crescent (TRC), United Nations Development Programme (UNDP).

IMPLEMENTING PARTNERS

World Food Programme (WFP):

Human Appeal maintains a global partnership framework with WFP, enabling cash contributions and joint fundraising initiatives to support emergency operations and long-term programming across multiple contexts.

This collaboration has supported large-scale humanitarian responses, including food assistance and cash-based interventions in crisis settings, as well as contributions to the global emergency response to Hurricane Melissa in the Caribbean, reaching approximately **130,000** people.

United Nations Children's Fund (UNICEF):

Human Appeal partners with UNICEF on humanitarian and recovery programming, including cash-based assistance, child-focused interventions, and system strengthening approaches in emergency contexts. The partnership supports delivery of life-saving assistance and recovery support for children and families, particularly in high-risk and conflict-affected settings.

MEMBERSHIPS AND NETWORKS

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

In Syria, Human Appeal actively participates in key coordination structures, including Health, Nutrition, WASH, CCCM, SNFI, Education, Protection, ERL, and FSL sectors, along with relevant technical working groups, and is a member of the INGOs Syrian Forum.

In Pakistan, Human Appeal is a member of the Climate Action Network South Asia (CANSA), strengthening its capacity in climate finance, ecosystem restoration, and biodiversity, while enhancing visibility and engagement in climate-focused programming.

A LOOK AHEAD

Looking ahead to 2026, we will focus on sustainable interventions that centre long term needs in water and sanitation, protection, food security, livelihoods, health and nutrition inclusive disaster risk reduction, and multi-sectoral humanitarian response.

With ongoing crises such as those in Palestine and Sudan, we will continue to respond through multi-sectoral programming in order to support recovery, diversifying beyond traditional UN channels, alongside expanded use of consortium and partnership-based approaches to enhance access to complex funding streams.

CORPORATE ENGAGEMENT AND STRATEGIC PARTNERSHIPS

In 2025, our corporate support supported programmes across five priority regions, Sudan, Syria, Palestine, Pakistan, and the UK, alongside flexible funding that strengthened our wider global operations.

In crisis contexts, these partnerships included helping displaced families access shelter in Syria, responding to urgent humanitarian needs in Gaza and Sudan and feeding the fasting in Pakistan. In the UK our corporate supporters also strengthened our winter response efforts by facilitating coat collection points and donations, providing essential warmth to vulnerable communities.

We raised over half a million pounds from supporters and partners through corporate engagement.

Our strategic goals and priorities in 2025:

- Continue building high-value, long-term corporate partnerships and relationships.
- Engage high-growth and internationally positioned businesses, including those aligned with Fortune Global 500 trajectories.
- Expand our presence across key UK and international regions.
- Increase partner retention and income.
- Strengthen engagement with philanthropic supporters and partners.
- Grow payroll giving and employee-led corporate engagement.
- Develop digital-first B2B activity, and maintain a diversified and resilient supporter base.

Highlights from our corporate activities in 2025:

- Secured partnerships, funding and in-kind sponsorship from a multinational manufacturer worth $18bn for a flagship UK challenge event.
- Expanded engagement across the UK business community, reaching over 15,000 organisations, delivering digital-first B2B campaigns.
- Established presence in new regions, including the North East, North West and South of England.
- Increased payroll giving and employee-led fundraising and engagement across corporate partners.
- Engaged employees from leading global companies, in participating in our work.
- Continued growth in high-value supporter engagement and income.
- Built resilient supporter base and sustainable funding model, and maintaining low-cost strategy at the forefront.

COMMUNITY FUNDRAISING

This year, our fundraising and community outreach continued to be shaped by the remarkable generosity of the British public. Across mosques, schools, businesses, universities, and online platforms, communities stood with us to respond to urgent global needs. In 2025, we hosted 663 events with the help of 5,250 volunteers.

In 2025 we managed to fulfil our strategic goals, which were:

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

IN 2025, OUR COMMUNITY FUNDRAISERS RAISED OVER £10 MILLION.

YEAR HIGHLIGHTS

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

- **156** collections in mosques, raising over half a million pounds.
- **12** challenges with **480** participants, raising **£145,000** for emergencies and development projects.
- **63** bake and food sales as well as iftars, storytelling and training sessions via our hubs.
- **52** community events raising **£1.5 million.**
- **£4.4 million** raised through **70** events led by partners.

HIGHLIGHTED EVENTS

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

- Our inaugural Summer Comedy Tour
- Our 11th annual Winter Comedy Tour
- 3 Grand Iftars in Birmingham, London, and Manchester
- Light Upon Light winter tour and ISoc tour
- Naima Roberts tour.



CHALLENGES

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

This year we delivered **12** UK-based challenges including hikes and mountain climbs.

COMMUNITY SUPPORT EVENTS

In the UK, our projects supported **13,604** people with a focus on community projects, nutrition, and mental health. We supported **127** men from ethnic minorities with culturally informed therapy, arranged **17** mosque deep cleans, and provided over **11,000** food and drink items.

Our Wrap Up Campaign provided **41,523** winter clothing items, distributed across **9** UK cities, supported by **353** volunteers.

COMMITMENT TO TRANSPARENCY & FEEDBACK

At Human Appeal, we maintain an open-door policy to ensure transparency and offer stakeholders a platform to provide feedback on their experiences with us.

Despite our best efforts, there may be occasions when we fall short of our own high standards. For such cases, we have a complaints policy approved by the Fundraising Regulator. This policy is designed to facilitate the easy submission of concerns and complaints and can be found on our website. All complaints are centrally recorded, addressed according to our policy, and reported to the Fundraising Regulator as part of our annual return.

We received five complaints across the organisation in 2025, including two relating to fundraising. All complaints were resolved within an average of five working days.

FUNDRAISING STRUCTURE

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

FUNDRAISING APPROACHES

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

Our fundraising strategies encompass various methods, including:

- Major donor contributions
- Corporate partnerships
- Community fundraising



- Digital peer-to-peer campaigns
- Charity shops
- Sponsored events
- Live TV and radio appeals
- Volunteer-driven initiatives
- Direct mail
- Social media and influencer campaigns
- Digital fundraising
- Payroll giving
- Employee-led corporate engagement
- Trusts and foundations

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

CODE OF FUNDRAISING PRACTICE

In 2025, we continued to enhance our policies, including our Complaints Policy, and integrated the new 2025 Code of Fundraising Practice into our procedures, providing training on its new principles. Our recruitment process for fundraisers is formal, and all staff members are trained to comply with the Code. We regularly monitor fundraising conduct through one-to-one meetings with line managers.

PROTECTING VULNERABLE PEOPLE

Human Appeal abides by the Fundraising Regulator's Code of Fundraising Practice, particularly regarding the protection of vulnerable individuals. We ensure our staff and volunteers are fully briefed on best practice before undertaking any fundraising activity, making them aware of the need to identify, respect, support, and protect vulnerable people.

DIGITAL COMMUNICATIONS

Continued humanitarian crises across Gaza, Sudan, Myanmar, Afghanistan, and Pakistan placed extraordinary pressure on communications staff globally, while the UK's economic uncertainty continued to impact supporters' capacity to give.

Against this backdrop, the Digital Communications team responded with resilience and vigour — delivering record-breaking digital income, launching ambitious new platforms and products, and deepening our relationships with a record number of active digital supporters.

HIGHLIGHTS FROM OUR WORK

- A significant milestone in 2025 was the growth in recurring subscriptions, building a more sustainable and predictable income base for Human Appeal.
- In 2025, we also expanded our supporter base, with meaningful growth among younger audiences and the next generation of donors, ensuring Human Appeal's mission resonates with the communities of tomorrow. With 90% of our audience continuing to engage with us via mobile, we continued to focus on delivering a seamless, intuitive digital experience, making it easier to give, and more rewarding to stay connected with Human Appeal.

BUILDING OUR BRAND

This year marked our 35th anniversary, and we marked the occasion with a dedicated birthday campaign that honoured our heritage, showcased our journey, and reinforced the deep trust of our supporters. The campaign was a powerful reminder of how far Human Appeal has come — and the scale of what we can achieve together.

At the heart of our brand activity was the continuation of our 'Making the Most of Your Mercy' always-on campaign — keeping a sharp focus on impact, transparency, and the real stories of the people our supporters help. Recognising that many of our supporters continue to feel the effects of economic pressure, we introduced a new range of value bundles under the 'Making the Most of Your Mercy' umbrella — aspirational, accessible products designed to make giving feel meaningful and achievable, even when times are hard.

Authentic impact storytelling brought our mission to life, with early indicators showing a meaningful increase in intent to support among audiences exposed to this content. Our renewed emphasis on demonstrating exactly where donations go continues to strengthen supporter loyalty and deepen long-term trust.

A further highlight was the broadcast of the Human Appeal *Pot of Gold* Documentary Film on the EarthX Channel — taking our story to a wider audience and positioning Human Appeal alongside content that speaks to values-driven, socially conscious viewers.

CAMPAIGNS

In 2025, the Digital Communications team delivered its most expansive campaign portfolio to date — mobilising support at key moments throughout the year and responding rapidly to humanitarian need wherever it arose.

Our campaign programme included:

- **Ramadan** — our flagship annual appeal, supported by weekly digital magazines and a full suite of digital giving tools.
- **Zakat** — a dedicated Zakat appeal supported by an enhanced calculator to help donors fulfil their Zakat with confidence, accuracy and ease.
- **Qurbani** — delivering record-breaking digital income year on year.
- **Sadaqah Jariyah** — a dedicated campaign celebrating the gift of ongoing giving.
- **Rabi al-Awwal** — engaging supporters during a spiritually significant moment in the Islamic calendar.
- **Muharram** — connecting with supporters at a key moment in the Islamic New Year.
- **Winter** — mobilising vital support ahead of the coldest months for vulnerable communities.
- **Back-to-school** — helping children access education in some of the world's most challenging environments.
- **Gaza anniversary** — a dedicated campaign marking two years of response.
- **Sudan anniversary** — marking two years of crisis response.
- **Pakistan flood anniversary** — reflecting on a year of recovery and rebuilding.
- **Turkey-Syria earthquake anniversary** — honouring our continued commitment to communities still rebuilding years on.
- **Al-Imaan Hospital** — an urgent and timely campaign to sustain critical healthcare in Syria as UN funding continues to shrink. The campaign raised over £1 million — a powerful demonstration of our supporters' commitment when the need is clear and the case is made compellingly.
- **UK Programmes 10th anniversary** — a landmark national campaign marking a decade of domestic impact. A record-breaking coat collection drive surpassed 40,000 coats — our biggest UK programme to date.
- **Human Appeal Comedy Tour** — held twice in 2025, with summer and winter editions that raised a record £1.5 million, raised funds, and introduced Human Appeal to new audiences in an accessible and joyful setting.
- **35th birthday brand campaign** — a milestone celebration connecting our heritage to our ongoing mission, reinforcing three and a half decades of trust and impact.
- **World in Crisis** — enabling rapid response to emergencies across Gaza, Sudan, Myanmar, Afghanistan, and Pakistan.
- **Where Most Needed** — our unrestricted income appeal, ensuring we can fill critical funding gaps wherever they arise most urgently.

A key strategic focus this year was inspiring supporters to give beyond the major spiritual events, such as Ramadan. We built a culture of year-round generosity by harnessing the variety of our work, targeting support, and products.



PUBLIC RELATIONS, RESEARCH & ADVOCACY

ADVOCACY HIGHLIGHTS

Human Appeal was selected to join CNN's emergency campaign under "Impact Your World" for the Myanmar earthquake.

The launch of donation-based e-cards, providing unrestricted funds for humanitarian emergencies.

Human Appeal's domestic charity work was featured in the Muslim Charities Forum magazine which was distributed at a dedicated UK Parliamentary gathering.

The Deputy CEO, Owais Khan, was interviewed in the Charity Times magazine, discussing the challenges of delivering humanitarian aid globally and the importance of building trust with the donors.

US-based magazine Borgen mentioned Human Appeal's projects in Gaza, profiling the millions of hot meals delivered since the start of the crisis.

Bloomberg Media added Human Appeal to its online corporate directory.

In continuation of Human Appeal's successful retraction of seven articles with incorrect allegations against Muslim charities in 2024, in 2025, six further international news sites retracted, corrected and apologised for articles with false accusations.

GLOBAL PR HIGHLIGHTS

Human Appeal dramatically grew its Global PR effort in 2025, securing **2,865** positive PR mentions globally, an increase of **70%** from 2024. Human Appeal received **165** mentions in TV and radio broadcasts, **63** in print and **2,637** in online news.

A documentary film, Pot of Gold, about Human Appeal's honeybee farming training programme premiered at Manchester Film Festival and won the Best Documentary Feature award. The festival is a BAFTA qualifying film festival, and the documentary is available to watch on Amazon Prime.

VOLUNTEERING PROGRAMME

2025 STRATEGY AND IMPACT

In 2025, 4,797 volunteers raised a total of £472,593 by donating a total of 26,042.05 hours – equivalent to more than £276,000 worth of work.



VOLUNTEER ACHIEVEMENTS

In 2025, team leaders led **153** events raising **£94,108.**

One team leader established a homelessness project that provides weekly support to homeless people in London – he has reached **1,029** people through clothes, food, hygiene kits and water.

Highlights:

- More than **600** volunteers supported our events including **441** in the UK.
- Registering **2,528** new volunteers of which **724** became active.
- **153** volunteer-led events, raising **£94,108** for projects of their choosing.
- Interns donated **1,670** hours with **4** being recruited permanently.
- **£370,507** raised through online fundraising.

At our Purple Legacy Awards Night, we awarded **16** volunteers with accolades for their contributions to fundraising.

COMMUNITY SUPPORT EVENTS

In 2025, **129** volunteers provided **313** hours to 17 UK programmes – from food distributions to mosque and park clean-ups.

Additionally, **353** volunteers provided 1,001 hours to Wrap Up sessions, where they sorted, collected, and distributed coats to those in need.

UK PEOPLE AND CULTURE

STRATEGY AND OBJECTIVES

- **Strengthening people governance and compliance** — A core priority was to ensure that Human Appeal met its legal, ethical, and regulatory responsibilities as an employer. This included reviewing and updating HR policies, strengthening personnel reporting, and tracking workforce risks, compliance, and organisational readiness.
- **Supporting performance and developing our workforce** — This included delivering appraisal and performance review processes, strengthening inductions and re-inductions, and supporting managers to lead their teams effectively. To this end we completed annual appraisals on 85% of staff, six-month reviews, and qualitative feedback.
- **Improving employee experience, wellbeing, and engagement** — We focused on workplace culture, staff engagement and wellbeing initiatives, including the delivery of staff away days and two staff conferences. These provided opportunities for teams to come together away from the workspace to reflect on organisational priorities and reinforce shared values.
- **Ensuring effective workforce planning and resourcing** — We focused on supporting recruitment, workforce planning and the effective management of the employee lifecycle, ensuring departments across Human Appeal were appropriately resourced and supported to deliver their work. This year, we supported 30 new staff across permanent and temporary roles.
- **Delivering consistent operational HR support** — Maintaining reliable human resources services across the organisation, ensuring managers and staff had access to timely advice, guidance, and support. We consistently responded to staff and manager queries within one working day.

STAFF WELLBEING

We focused on staff wellbeing in 2025 by:

- **Supporting work-life balance** — In response to staff feedback, we introduced measures to support work-life balance, including guidance on respecting non-working hours, increased use of Time Off in Lieu (TOIL) during peak periods, and improved communication around annual leave and flexible working arrangements.
- **Listening to staff and acting on feedback** — Regular staff meetings, wellbeing calls, and engagement sessions provided structured opportunities for staff to share feedback and raise concerns, ensuring staff views informed decisions relating to workload, and wellbeing.
- **Mental health support and internal capability** — In 2025, we invested in Mental Health First Aid training during 2025, with 11 staff members trained as Mental Health First Aiders across Manchester, Birmingham and London. This strengthened capability to recognise signs and support colleagues.
- **Staff rewards and benefits** —Our staff are supported by BHSF and Mintago, providing improved access to health, wellbeing and financial benefits such as online doctor and counselling support.

STAFF SAFEGUARDING

We maintained and reinforced our Duty of Care and Wellbeing Policy, and safeguarding policy and procedures were reinforced through trainings and reinductions across the year. We promoted a safe reporting culture with practical resources.

We successfully retained our Investors in People silver accreditation, validating our approach to safeguarding, wellbeing and people from external assessment.

NATIONAL LIVING WAGE

We take fair pay seriously, and we value our staff. In order to prepare for changes to the National Living Wage coming into effect in April 2026, we undertook a review of roles and pay alignment, assessed budget, pay structures and role progression, and we will continue to monitor and communicate transparently in light of these changes.

A LOOK AHEAD

In 2026, we'll be working to implement an innovative HR support system, review and update policies and guidance, strengthen induction, training and succession planning, and enhance coordination with global teams.



GLOBAL PEOPLE AND CULTURE

STRATEGY AND OBJECTIVES

- Restructuring via global HR units led by international HR specialists, with a mission of standardisation and harmonisation of global HR practice and deliver greater impact and efficiency
- Maintaining organisational resilience through strategic workforce planning across all field offices.
- Maintaining enhanced reporting of workforce demographics including gender ratio, attrition and payroll cost.
- Supporting over 350 staff in 8 country field offices through a refreshed global people strategy.
- Aligning global workforce performance management systems to the organisation's strategic priorities, ensuring that every employee key performance indicator can be traced back to a key strategic priority, all to establish a direct relationship between performance results and organisational global impact.
- Develop a culture of continuous learning, embedded across all global field offices.

GLOBAL DIVERSITY AND INCLUSION

- Our Equality and Diversity policy is implemented across our offices, in accordance with local customs and laws.
- In 2025, over 25 promotions and secondments were implemented, of which 48% were female. We applied targeted recruitment to encourage women applicants to improve gender balance at recruitment and field office level.
- We successfully delivered our first global hub employee conference in Pakistan to 45 global staff and we also expanded our Pakistan hub to over 45 staff, with over 60% female workforce.
- This year, we also maintained a 90% local leadership representation across all our regional teams.

GLOBAL STAFF WELLBEING

- We introduced accessible stress management and mental health learning resources and trainings and promoted e-training sessions on wellbeing and stress management for over 350 staff. We audited annual leave and TOIL to ensure staff recuperation and we delivered wellbeing events for our global hub staff, including pottery, fine dining, and workshops.
- In Gaza, and other locations of extreme crisis, we arranged wellbeing and support calls. In 2025, we resolved 85 global employee cases.

GLOBAL STAFF SAFEGUARDING

- In 2025, we hired a global safeguarding lead, who helped to develop staff safeguarding development programmes. We resolved or mitigated 100% of safeguarding cases before they reached high risk status, and maintained our complaints channel, available to all field office staff.
- We implemented and monitored all mandatory safeguarding and financial conduct training across all field offices and we also enhanced our obligatory safeguarding training with in-person sessions.

GLOBAL PEOPLE AND CULTURE HIGHLIGHTS

- Recruitment of over 50 senior or executive level staff across 3 continents, and we expanded our global hub to over 55 staff members.
- Used innovation and technology to migrate HR project management space to a paperless, unified space.

A LOOK AHEAD

In 2026, we're looking to standardise and strengthen our policies, introduce new tools and guidelines, and strengthen preventative culture. We're also working to bring measurable improvements to fairness, compliance, and efficiency and continue to build agility and a future-ready workforce through innovation and learning.



STREAMLINED ENERGY & CARBON REPORTING (SECR) 2025

THE ROLE OF SECR IN RESPONSIBLE CHARITABLE PRACTISE

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

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

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

Period: Financial Year End 31 Dec 25

Total Gross tCO_2e*:	1,410	**Total Net tCO_2e:**	1,398

* tCO_2e = tonnes of carbon dioxide and equivalent gases (tCO_2e)

Energy Scope 1, 2 & Relevant Scope 3*	**YE 31/12/24 (kWh)**	**YE 31/12/25 (kWh)**	**Annual Change +/- %**
Standard Energy (Fossil Fuels)	173,542	150,192	-13%
Renewable Energy	-	**48,031**	+100%
REGO/RGGO Backed	-	48,031	-
Self-Generated	-	-	-
Biofuels & Biomass	-	-	-
Total	**173,542**	**198,224**	+14%

*Grey Fleet & Operational Leases

OVERVIEW

Human Appeal reports its annual greenhouse gas emissions for the period 01/01/2025 to 31/12/2025 , covering all material Scope 1 and 2 emissions, and relevant Scope 3 where data and responsibility apply. Exclusions and estimation methods are detailed separately.

The 2024 figures are based on Human Appeal's previous SECR, prepared with another consultancy. Emissions data is broadly comparable with the FYE Dec 23 data with the extension to scope from the inclusion of commute to work, waste, water, additional site (George Street) and the removal of the gas boiler at Cheadle Point head office, taken into account which comparatively equated to a 10% increase in emissions since 2023 but a reduction of 36% emissions per beneficiary.

The most significant increase in emissions was observed in relation to business travel with air travel and commute to work data attributable to increased response rate and pro-rata estimation to consider the FTEs thus providing a fuller picture.

METHODOLOGY

The methodology used to calculate our emissions is based on financial control approach in accordance with the UK Governments Environmental Reporting Guidelines (March 2019), with reference to recognised methodologies including the GHG Protocol – Corporate Accounting and Reporting Standard (Revised Edition) and the principles of ISO 14064-1:2018 where relevant.

Emissions were calculated using the software tool CEn-Calc, applying UK Government GHG Conversion Factors or, where unavailable, methodology-based proxy factors for the reporting period.

Gross emissions are calculated using location-based factors, such as the UK grid average. Net emissions use market-based factors, reflecting REGO backed energy procurement where applicable.

Where site specific energy data could not be fully validated site floor area multiplied by kWh/m2 with the most accurate data was utilised.

Commute to work surveys were pro-rated up to align with the recorded FTEs for the period.

No external assurance has been undertaken on this SECR statement, but internal validation processes and cross-checks have been applied to ensure reasonable accuracy.

The following Scope 3 categories have been included within this emissions statement. This is consistent with the previous year's emissions scope and boundary.

MATERIALITY

A +/- 10.01% range reflects the assessed level of confidence as Fair in reported data, based on the quality and nature of underlying data, and the financial control approach applied to data collection, scope, and boundary setting.

Total tCO_2e by Scope & GHG Protocol Category		**FYE 31/12/24 (tCO_2e)**	**FYE 31/12/25 (tCO_2e)**
Scope 1	**(Total)**	**4.6**	**1.6**
C0.1 Site Energy		4.6	1.6
C0.2 Controlled Vehicles & Plant		-	-
C0.3 Refrigerants		-	-
Scope 2	**(Location-based)**	**2.4**	**10.3**
	(Market-based)	**1.8**	**1.2**
Scope 3*	**(Total Gross)**	**530.5**	**1,397.9**
	(Total Net)	**530.0**	**1,395.7**
C1.1 – Water Supplied		0.0	0.3
C3 - Fuel & energy-related activities	(Total Gross)	**0.8**	**3.9**
	(Total Net)	**0.3**	**1.8**
C5 - Waste Generated In Operations (inc waste water)		2.8	4.5
C6 - Business Travel		441.6	967.5
C7.1 - Employee Commuting		85.3	417.7
C7.2 - Homeworkers		-	-
C8 - Upstream Leased Assets		-	3.9
All Scopes tCO_2e (Gross)		**537**	**1,410**
All Scopes tCO_2e (Net)		**536**	**1,398**

• The above Scope 3 categories are disclosed voluntarily and go beyond SECR's minimum requirements.

Intensity Ratios - Gross tCO_2e/relative unit	**FYE 31/12/24 (tCO_2e)**	**FYE 31/12/25 (tCO_2e)**
tCO_2e / m^2	-	0.015
tCO_2e / Turnover (£'000)	0.006	0.013
tCO_2e / FTE	2.44	6.13
tCO_2e / Beneficiaries Served	0.09	0.19

Intensity Ratios - Net tCO_2e/relative unit	**FYE 31/12/24 (tCO_2e)**	**FYE 31/12/25 (tCO_2e)**
tCO_2e / m^2	-	0.01
tCO_2e / Turnover (£'000)	0.006	0.013
tCO_2e / FTE	2.44	6.08
tCO_2e / Beneficiaries Served	0.09	0.19

STREAMLINED ENERGY & CARBON REPORTING (SECR) 2025

JUSTIFICATIONS FOR UNDISCLOSED INFORMATION, ESTIMATION & COMPARABILITY OF INFORMATION

Emissions data for the reporting year is based on improved data availability and refined methodologies compared to prior years; as such, year-on-year comparisons should be interpreted with care.

- The 2024 figures are based on Human Appeal's previous SECR, prepared with another consultancy, with recalculation not possible and the difference shown for transparency.
- Significant estimation of electricity consumption at Cheadle Point was applied based on the floor area and a calculation by the internal procurement team based on limited meter reads information.
- Human Appeal do not operate any company vehicles.
- A number of scope 3 categories have been excluded due to complexity or practicable availability of data.
- Waste emissions include the transportation of waste only Emissions from downstream waste processing have not been included, as they are not covered by standard UK Government factors and are not deemed material for SECR purposes.
- Fugitive emissions (e.g. refrigerants) have been excluded due to insufficient data; efforts to improve data capture are under review.
- Homeworking emissions are not included, as they are not required under SECR and currently deemed immaterial based on employee working patterns.
- Transport emissions for grey fleet have been estimated based on mileage claims and average vehicle emission factors by fuel type.
- Emissions associated with downstream use of sold products, and capital goods have not been included due to data availability constraints and their low relevance to current operational emissions.
- Where a full 12-months of data was not provided, and average monthly consumption was used to plug any data gaps.
- Where disposal routes for waste have not been specified, this has been assumed to be combusted.

EMISSIONS & ENERGY EFFICIENCY ACTIONS TAKEN

Human Appeal has taken the following principle emissions reduction and energy effiency actions:

- Two sites including the head office have been transitioned to 100% renewable electricity with a third location intended to be transitioned in 2026.
- Whilst emissions from waste remain modest, prioritisation is placed on digital workflows and pursuing staff engagement to reduce waste and encouraging environmentally responsible behaviours.
- Business travel forms a significant part of the emissions inventory due to the global nature of humanitarian programmes however, where practicable remote meetings are prioritised over in-person meetings wherever possible with public transport encouraged when feasible.
- Low-carbon commuting is promoted through the Tusker Car Scheme.
- LED lighting with PIR sensors have been installed.

CURRENT TARGETS

Human Appeal has not outlined any specific emissions-related objectives or targets.

FURTHER INFORMATION

As part of the annual preparation of this SECR statement, a detailed methodology background report and supporting evidence file are maintained to support any future audit or verification activities in line with ISO 14064.

PRINCIPAL RISKS AND UNCERTAINTIES

Human Appeal works across multiple jurisdictions in which security, political uncertainty, fragile economies, and conflict areas may mean risks are inevitable. However, risk mitigations are in place including – in the current climate – a pause to international travel for humanitarian fundraising deployments and field visits to high-risk countries. With 35 years of institutional knowledge and experience, we have in place an active assurance framework and risk management protocols to manage and mitigate risks across the charity and our areas of operation.

Human Appeal categorises risk in a number of ways including strategic and operational. Strategic risks present a significant threat to the charity achieving its long-term ambitions. These are monitored closely by both the senior leadership team and Board of Trustees. Areas of risk are identified, and high-level consultation develops effective mitigations to facilitate their management on a regular and ongoing basis.

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

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

Human Appeal is a member of CHS Alliance with official validation on our self-assessment. We are currently pursuing certification through the awarding body which, when granted, will demonstrate the maintenance of consistent quality in the design of systems and implementation of processes including a Quality Management System.

Internal Audit prepares an annual Internal Audit strategy plan in accordance with the Chartered Institute of Internal Auditors' standards. This plan follows a risk-based mitigation approach to identify areas requiring review and is addressed by completing a comprehensive needs assessment. This programme is in addition to audit exercises conducted in-house by the operational functions and urgent investigations assigned by senior management and in cases where advice is received from our external financial auditors.

Internal Audit is governed by the principles of transparency, accountability and effectiveness and the unit works closely with the Compliance unit in identifying areas requiring close attention. Both are represented at the weekly Board of Directors and quarterly Finance and Audit Committee meetings.



MAJOR RISKS

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

RISKS AND UNCERTAINTIES	CURRENT AND PLANNED MITIGATING ACTIONS AND CONTROLS
Risk of lack of sufficient monitoring and oversight of field offices Human Appeal's financial and reputational prospects rely on effective control and oversight over our field office operations. Should a serious issue occur and enter the public domain due to mismanagement, the organisation may suffer a major backlash, damage to reputation, and loss of donor confidence. There are inherent risks in overseeing the provision of humanitarian aid in the most marginalised regions of the world. These include political instability, military conflict, distance from HQ, working with displaced communities and many other difficult circumstances. These factors can create difficulties for individuals delivering our work and carry the risk of unwise decisions being made or incorrect actions being taken.	• Human Appeal management is focused on ensuring appropriate policies and procedures are in place and these are implemented and observed by all staff both in the UK and overseas. • The global People and Culture department in conjunction with the Programmes department continues to focus on the targeted recruitment of high-quality leaders and staff and their training and development. The recruitment of effective leaders both in the UK and overseas continues to strengthen management oversight. • Our field office monthly financial information packs incorporate detailed information on performance, including the management and control of funds. The quality of information reported is under constant review and our financial auditors advise that the improvements made continue to benefit overall control of this area. • Performance management of all staff continues to be conducted bi-annually, which includes the assessment of Human Appeal's values and competencies, monitored and rated along with the attainment of objectives. • A number of financial software applications have been implemented or are in the process of being implemented, including for ERM, Finance and Risk Management in the UK and field offices which continue to strengthen oversight of risk and financial management and other controls. • All contracts entered by Human Appeal are reviewed, approved, and signed off by HQ. All projects require the completion of a funding agreement copied to all relevant parties. • Annual financial audits are conducted for each field office with audit recommendations robustly followed up. Additionally, a policy has been introduced to ensure the appointment of external financial auditors in field offices is approved by the Director of Finance. • Since the expansion of the overseas element of the Internal Audit unit, internal control audits are conducted on a risk basis, to provide management assurance. Previously, external consultants were engaged for this purpose. The results from these audits and external project audits facilitate improved performance in internal controls in field offices.
Risk of staff members not adhering to internal and external policies and procedures Non-compliance with regulatory standards could lead to staff members performing inconsistently, violating relevant laws and regulations which could result in significant reputational damage, loss of donor confidence and/or potential loss of institutional donor funding.	• We continuously develop and revise relevant new and existing Human Appeal policies and processes which are subject to periodic review and approval. Training plans are prepared and delivered to relevant staff for each policy. • All existing staff are re-inducted and assessed on an ongoing basis to emphasise the importance of adherence to policies and processes. The induction process is under continual review. • Annual mandatory training is also conducted for all staff in Safeguarding, Financial Conduct, Data Protection, Cyber Security, and other critical areas. • A robust stance is taken by People and Culture department for breaches of policy for process.
Risk of non-adherence to Governance and Compliance structure The complex governance, regulatory and compliance environment of INGOs may result in Human Appeal failing to comply with new regulations which may lead to reputational damage or sanctions by the regulator.	• Human Appeal's Quality & Accountability unit is tasked with monitoring program quality, including the establishment of a Quality Management System (QMS) as part of membership and ultimate accreditation under the Core Humanitarian Standards Alliance (CHS). • Strategic donors have been identified, and regular benchmarking is conducted to establish donors' global eligibility and capacity requirements. • An organisational register is in place to record ongoing third-party audits, monitoring visits, micro-assessments, and spot checks with robust action plans in place to address findings and facilitate the improvement of compliance. • Human Appeal reviews charity regulations and guidelines on a continuous basis to ensure incorporation in our systems and processes, with additional guidance provided by our external financial auditors.

Risk of Human Appeal being subject to negative publicity Being subject to negative publicity could have a significant detrimental effect on Human Appeal's reputation, undermine the trust of donors, and reduce our influence with important stakeholders. These effects could result in a loss of revenue and threaten our institutional funding sources.	• A crisis management strategy is in place and is updated periodically by the Communications department which ensures consistent delivery of key messages through a nominated spokesperson, appointed each time the panel convenes. • Human Appeal continues to subscribe to media monitoring software which alerts us to adverse media comments. • When serious incidents are reported to the Charity Commission, the Communications department are alerted at an early stage enabling response preparation. • Media training is delivered to key staff on a periodic basis. • Human Appeal's legal team are also part of the crisis committee panel.
Risk of breaching safeguarding guidelines Due to the nature of our work, in challenging field office environments and in other countries where we provide humanitarian aid, and historic safeguarding incidents, this area remains a high-risk priority which requires close ongoing monitoring, reporting, and oversight.	• Human Appeal has a robust Safeguarding Policy in place together with standard operating procedures (SoPs). The policy forms an integral part of our Employee Handbook. • The policy includes updated processes relating to conducting professional investigations into Safeguarding cases. • We have also developed and introduced a policy for the Protection against Sexual Exploitation, Abuse and Harassment (PSEAH) to build on our safeguarding processes. • Human Appeal's safeguarding campaign was rolled out to all our offices and is periodically profiled by the Global Safeguarding Lead (GSL). • A 24-hour helpline and email address are available to all Human Appeal staff. • Safeguarding training has prepared nominated staff for professional safeguarding investigations. • Mandatory safeguarding training is delivered annually to all Human Appeal staff which requires them to achieve a minimum standard in a rigorous online test. • Human Appeal have a dedicated staff member appointed as a GSL, part of the Quality and Accountability unit, who oversees policy development and training and ensures the issue maintains a high profile across the organisation and high standards are upheld. • The GSL has initiated the appointment of trained safeguarding focal points in each department and field office.

Risk of uncertainty due to macroeconomic, security and geopolitical factors including the impact of inflation The risks of inflation, interest rate volatility, the increasing cost of living and goods and services including energy and fuel price rises have had adverse effects worldwide and impact on Human Appeal and its partners, donors, and beneficiaries. These effects were initially precipitated by the continuing conflict in Ukraine with the adverse effect on global oil and gas prices at that time and has been exacerbated by the conflict in Gaza and other Middle Eastern countries; Yemen (including the Red Sea conflict), Iraq, Lebanon and Syria.	• As part of a response to the cost-of-living crisis, Human Appeal has established new fundraising operations in North America (USA/Canada), to diversify its income sources, which has provided significant additional income from fundraising efforts and continues to do so. • A detailed review of expenditure budgets is conducted annually and on an ongoing basis to analyse pressure on income and planned expenditure levels. The rise in global prices for food, technology and building materials adversely affects humanitarian support to our beneficiaries. • Directors are aware of their responsibility to justify all expenditure and ensure it is best value for the cost, and this attitude is instilled in their staff. • Necessity of expenditure is also thoroughly reviewed and challenged where necessary by the Finance department. • A review of existing contracts has been conducted to lock-in current/reduced prices wherever possible, fixing prices in hard currency, except in certain locations where the use of local currency is mandatory. • Human Appeal continues to liaise with aid agencies in the region as the conflicts develop to ensure we have up to date information to base operational decisions. • Human Appeal restricts business travel to these locations for security and cost reasons. Travel to certain locations is reserved for servicing emergency response scenarios. • Close control of all expenditure is maintained and contracts related to Qurbani expenditure are negotiated at best prices available. • Systems to manage Human Appeal's outgoings by minimising increases in expenditure are embedded into our procurement processes where best value is negotiated wherever possible. • Human Appeal's field offices in Syria, Iraq, Gaza, Somalia, and Yemen have full-time security officers/ consultants in place with recruitment underway in Sudan. A Global Security Manager is currently in the process of being recruited. Deployments by HA staff to high-risk countries have now been halted and are currently supported by field partners. • We are introducing training courses developed by the International Federation of Red Cross (IFRC) 'Stay Safe' initiative which will be rolled out to relevant HA staff. Stages one and two prior to deployment to remote field locations and stage three for Programmes staff deployed to the field.

Risks associated with on-boarding new partners in Human Appeal country offices When taking on new partners in country offices there is an ongoing risk that the on-boarding process is not followed correctly potentially leading to unwise collaborations. Country offices must ensure they seek the appropriate approval from our compliance function and follow the due diligence process.	• A robust policy and process has been developed to ensure Human Appeal's fundraising offices always on-board new partners according to Human Appeal's Programmes Delivery Partnerships policy. • A recurring training programme has been initiated in our country offices to ensure the correct due diligence process is always followed. • Human Appeal's due diligence processes are continuously reviewed and updated to ensure, as far as possible, that systems are sufficiently robust.
Risks of data security and cyber hacking Like any organisation, Human Appeal is at risk of unauthorised parties accessing our data and/or systems for the purposes of stealing data or committing financial fraud. Computer systems can be infected by viruses, adware and spyware which could have a harmful effect on our operations and security. Identity theft can also be perpetrated by the misuse of information both within and external to the organisation. Malign parties can exploit any IT system vulnerabilities to facilitate theft, manipulation, or corruption of both personal and confidential data. Human Appeal has a heightened awareness of the indiscriminate use of Artificial Intelligence which could pose very significant risks to the organisation.	• Human Appeal conduct mandatory periodic (quarterly) staff training to enable them to protect themselves and the organisation from external common threats used by attackers to exploit systems, staff, and the organisation. A robust testing system is in place to ensure staff achieve a high threshold when assessed in this area. • Robust data security policies and procedures, including our Information Security and Data Protection policies, which are regularly reviewed, have been developed and are regularly profiled, ensuring heightened risk awareness amongst staff. • IT network security procedures are in place to protect Human Appeal systems including an anti-virus system to protect against malicious attacks, viruses, malware, and cyber-attacks. • Encryption is used to protect Human Appeal data as an extra layer of protection. • Best industry practices are used to protect the security of email communications. • Human Appeal has developed a comprehensive Artificial Intelligence Governance Framework and Readiness Charter (AIGFRC) in collaboration with external specialist consultants. • The AIGFRC has introduced critical new guidance which applies to every member of staff using AI tools. This guidance includes comprehensive rules of what information can be entered into chatbots and a five-tier data classification system, file preparation checklists, department-specific safe and unsafe prompt examples, and a decision tree to follow prior to every AI interaction. • This document is in process of being cascaded to Human Appeal departments to ensure the rules are understood before each interaction.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

GOVERNING DOCUMENT

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

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

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

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

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

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

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

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

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

Key risk management, financial policies, and procedures:

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

BOARD OF TRUSTEES

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

Recruitment and appointment of trustees

New trustees are nominated by members of the Board of Trustees, interviewed and then appointed if they have the necessary skills and knowledge to contribute to the charity's development and management. All trustees are volunteers who dedicate their time, skills, knowledge, and experience to Human Appeal.

Trustee induction and training

To ensure Human Appeal benefits from a professional, appropriate Board, trustees are provided with a comprehensive induction and ongoing training in new or emerging areas of responsibility. New trustees receive a full overview of the strategic and operational functions, their legal obligations under charity laws and regulations (including the charity's Memorandum and Articles of Association), the decision-making process, recent financial performance, future plans, and objectives of the charity. They also meet other trustees, the leadership team, and key employees.

The CEO and Executive Director keep Trustees up to date with changes in regulatory standards and training possibilities. We continually evaluate the board's effectiveness. The Board of Trustees receives regular performance reports and annual financial reports, plans, and budgets.

Organisation leadership

The CEO is accountable to the Board of Trustees and, along with other senior staff, is responsible for the day-to-day management of the organisation. The CEO chairs the leadership executive team, which is made up of key functional leaders. The leadership team ensures the policies agreed by the Board of Trustees are implemented and they also support the work of other staff and volunteers.

Responsibilities of leadership

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group, and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently,
- Observe the methods and principles in the Charity Commission Statement of Recommended Practice (SORP FRS 102),● Make judgments and accounting estimates that are reasonable and prudent,

- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the charitable group will continue in operation.

Trustees must keep adequate accounting records that are sufficient to:

- Show and explain the charitable company and the group's transactions
- Disclose with reasonable accuracy at any time the financial position of the charitable group
- Enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the trust deed.

The Trustees are also responsible for safeguarding the assets of the charitable company and the group and, therefore, must take reasonable steps to prevent and detect fraud and other irregularities. They are also responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

STATEMENT ON DISCLOSURE OF INFORMATION TO THE AUDITORS

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

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

COMPANY LIMITED BY GUARANTEE

Members of the charity guarantee to contribute an amount not exceeding £1 to the net assets of the charity in the event of winding up. The total number of such guarantees on 31st December 2025 was six. The Trustees are members of the charity but this entitles them to voting rights. The Trustees have no beneficial interest in the charity and receive no distribution of its assets or income by virtue of their membership.

PUBLIC BENEFIT

The Trustees have taken into account the statutory duties of public benefit. We develop strategic plans to ensure we deliver maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011. In setting the charity's objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

This report highlights examples of Human Appeal's activities that illustrate how our work fulfils public benefit and the positive impact it brings to individuals and communities globally, irrespective of race, religion, or creed.

REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

None of the Trustees receive remuneration or other benefits from their work with the charity. Any connection between a Trustee or senior manager with a key donor, beneficiary, supplier, or contractor must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party would be declared. In the past year, no such related party transactions were reported.

We believe that the opportunity to have a positive impact on the lives of vulnerable people is an important part of the total reward of working for Human Appeal, especially at management level.

In setting appropriate pay levels for key personnel, our remuneration policy reflects and takes into consideration specific matters such as the assignments and responsibilities undertaken. In addition, the remuneration policy helps promote long-term goals for safeguarding our company's interests. Benchmarking is undertaken to ensure that the remuneration of key personnel matches the level in comparable organisations, whilst also taking into consideration the required competencies, effort, and the scope of work.

STANDARDS, PRINCIPLES AND CODES

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

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

POLICY OF EMPLOYMENT OF PEOPLE WITH DISABILITIES

The organisation recognises that it is only as good as the staff that it employs. Accordingly, Human Appeal is an equal opportunities employer, and we are proud to recruit and promote staff based on aptitude and ability, without discrimination. Our policy for the employment of people with disabilities and its adherence to the Equality Act 2010 ensures our strong commitment to developing the diversity of our staff and volunteers.

We work to achieve this through equal opportunity policies, training, and practical action. This includes encouraging applications from people with disabilities, developing their skills, and taking every reasonable measure to adapt our premises and working conditions to enable them to work or volunteer with us.

We will continue to ensure that:

- We make all reasonable adjustments necessary for candidates who tell us they have a disability, and give full and fair consideration to all applications,
- Our policies and practices do not disadvantage people with disabilities,
- The organisation is responsive to the needs of its employees. Should any employee develop a disability during their time with us, we will make reasonable adjustments to their working environment, where possible, to enable them to remain with the organisation.
- We provide equal training and career development for all employees.

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

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

GOVERNANCE AND DELEGATION

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

Trustees maintain oversight through:

- **Audit and Risk Committee** – meets quarterly to review financial, operational, and reputational risks.
- **Quarterly Board of Trustee meetings** – with directors, providing direct engagement with management perspectives.
- **Quarterly staff Q&A sessions** – providing direct engagement with employees' perspectives.

TRUSTEES' CONSIDERATIONS UNDER SECTION 172

The likely consequences of decisions in the long term

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

Implementation is led by inclusive task forces across the Human Appeal family and monitored through regular progress reports. Strategy objectives are cascaded to teams and employees through key performance indicators, ensuring that each individual understands their contribution to the wider mission, which help inform the long – term decision-making required to achieve the objectives set out in our strategy.

The interests of the charity's employees

Trustees recognise that staff are central to delivering the charity's mission. Staff turnover remains low at 3%, and leadership diversity includes 30 males and 11 females in management roles.

Trustees actively consider staff interests through:

- Wellbeing initiatives including annual compensation reviews, wellbeing calls, and a global staff survey underpinning a "You Said, We Did" campaign.
- Regular organisation-wide sessions held by the Chair of the Board and CEO to hear staff concerns, which are reported back to the Board for action.

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

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

Human Appeal's due diligence framework ensures that: All potential partners and suppliers are reviewed for ethical, reputational, and operational risks.

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

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

- Donors are kept engaged through monthly project round-ups, quarterly magazines, monthly feedback campaigns, and daily social media content.
- Volunteers are supported to gain rewarding experiences, with opportunities to fundraise, campaign, and act as brand ambassadors. Their contribution is recognised through initiatives such as the annual Purple Legacy Awards. We have also created several volunteer development programmes that attract young adults and working professionals alike to develop the leadership and life skills needed to be effective volunteers. We try to give our volunteers the most rewarding experience possible, not least because we know that such an experience may lead to them becoming a committed employee, donor or advocate.

The impact of operations on the community and environment

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

- Full adoption of the Core Humanitarian Standard (CHS), placing communities and people affected by crisis at the centre of humanitarian action.
- Programmes informed by needs assessments, feedback mechanisms, and routine monitoring.
- Climate-conscious programme design and initiatives to reduce environmental impact.
- Human Appeal recognises the importance of environmental factors as part of the charity's operations, particularly given the international nature of its humanitarian programmes.
- During the year, the organisation transitioned two sites to 100% renewable electricity and expanded its use of LED lighting with PIR sensors across the main UK office. Continued prioritisation of remote meetings and low-carbon commuting has also been supported where practicable. While total emissions have risen in line with an expanded reporting scope, emissions per beneficiary served have fallen by 36% since 2023, reflecting the organisation's ongoing commitment to balancing operational effectiveness with environmental responsibility.

Maintaining a reputation for high standards of business conduct

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

- Robust anti-bribery and corruption policies.
- Compliance with the Modern Slavery Act 2015.
- Quarterly Audit & Risk Committee oversight of opportunities and risks.
- Employ rigorous vetting procedures when recruiting staff, and set out clear standards of behaviour expected of staff and suppliers in the Code of Conduct. For staff, this is instilled at induction and reinforced through ongoing performance reviews. Supplier compliance is monitored through contractual reviews and procurement checks, which require all suppliers to adhere to our Code of Conduct
- Rigorous supplier vetting, local sourcing where possible, and alignment with the UN Global Compact's ten principles.

- Ongoing work to strengthen safeguarding and modern slavery policies across all field offices.
- Human Appeal also participates in the Inter-Agency Procurement Group (IAPG), contributing to sector-wide best practice. In this way, we aim to attract and do business with partners who strive for the same high standards, cementing our reputation still further.

Acting fairly between members of the charity

Human Appeal is committed to acting fairly between all members of the charity, ensuring that decisions are made with integrity, transparency, and respect for the diverse perspectives within our governance. Trustees ensure inclusivity across stakeholders, embedding equity, diversity, and inclusion in programmes, staff engagement, and partnerships.

This includes treating members equitably, managing potential conflicts of interest responsibly, and upholding the highest standards of accountability in all deliberations. By fostering a culture of fairness and mutual respect, we strengthen trust, support effective decision-making, and safeguard the long-term interests and mission of Human Appeal.

Beneficiary-Centric Decision Making

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

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

FINANCIAL REVIEW

Human Appeal demonstrated strong growth in FY2025, driven by expanding international emergency responses and core charitable activities. The charity's financial performance for 2025 is summarised below. Total income was £105.1 million compared with £90.2 million in the previous year, while total expenditure was £107.0 million compared with £83.3 million. The net financial result for the year was a slight deficit of £1.8 million compared to a net surplus of £7.0 million in 2024, largely reflecting planned utilisation of restricted reserves.

INCOME

Our continued focus on online campaigns supported by grassroot fundraising has helped Human Appeal to navigate another successful year with growth. Continued development of our country offices has led to increases in donations and has also contributed to this success by allowing new donors from new regions to get involved in our global projects.

We are deeply grateful to our supporters both in the UK and globally whose generosity ensured continued growth in our total income up 16.5% to £105.1 million compared to last year's total of £90.2 million. Donations & Legacies were up 15.6% to £99.9 million (2024: £86.4M). Gifts in kind contributed £9.5 million to this total.

EXPENDITURE

In 2025 total expenditure rose to £107.0 million (2024: £83.3M). Direct charitable expenditure grew 26% to £79.6 million (2024: £63.0M). Major areas of expenditure were humanitarian responses (£30.6M), food security (£21.4M) and orphans and child welfare (£14.1M). We work with our strategic partners and our regional grants remained critically focused on the MENA region (£28.8M of the £30.8M in total grants).

Combined, these areas accounted for 83% of our charitable spending in 2025. Our specific achievements by geographical area with this expenditure are described throughout this report.

Our expenditure on raising funds during 2025 increased to £18.7 million from £15.4 million in 2024. In 2025, we invested £8.7 million across our international offices on developing our partners' capabilities. In turn funds have been raised enabling an increasing number of projects delivered by the Human Appeal family to change and save lives around the world.

STRATEGIC ALIGNMENT OF UNRESTRICTED RESERVES AND ENDOWMENT (WAQF) FUND EXPANSION

At the close of 2025, General Unrestricted Reserves stood at £1.5 million (2024: £3.2M). The charity's establishment and capitalisation of the Endowment Fund (£4.2M at year end) represents a shift from short term reserve reliance to permanent capital sustainability. Unrestricted reserves and surplus transfers directly funded the acquisition of £3.8 million in investment properties held within the subsidiary, The Waqf Fund.

The investment property holdings now stand at £4.4 million with the beginning of the income generation engine at play with part year rental income generated £57k in 2025, creating an ongoing, recurring income stream for the group. By locking the funds into an endowment structure, capital is retained permanently, while yield is recycled into direct charitable operations or reinvested, further sheltering core operations from shocks and uncertainty. The structure established in 2025 positions the group with a sustainable foundation for longer term expansion.

This builds on our diversified income strategy, combining unrestricted public fundraising, institutional grants, and permeant yield from Waqf properties reduces reliance on single year donations cycles.

TRUSTEES' ASSESSMENT OF GOING CONCERN

The Board of Trustees has assessed Human Appeal's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. In forming their conclusion, the Trustees have considered numerous factors and key risks, including the ongoing and rising costs of delivery, global inflation, the cost-of-living crisis, and the impact of these on donor behaviour and beneficiary need.

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

Total income in 2025 grew by 16.5% to £105.1 million (2024: £90.2M), driven by an uplift in fundraising activity and the growth of partner offices in the USA, Canada, and mainland Europe (including Belgium, France and Spain). Total expenditure rose to £107 million (2024: £83.3M), reflecting increased investment in charitable activities and in developing our fundraising partners' capabilities, resulting in a deficit net expenditure of £1.8 million for the year (2024: net income of £7.0M). The continued development of our CRM, accounting systems and digital capability has supported this growth, and the anticipated effects of external economic factors have been built into our 2026 and 2027 budgets and forecasts respectively.

The key risk in our financial model is a reduction in income. Income has therefore been stress-tested across base, low and high scenarios, and a detailed review of expenditure budgets for the remainder of 2026 and 2027 has been undertaken, taking into account global price rises. In each case, the model shows a net cash inflow and a manageable minimum cash balance during the review period. Should the identified triggers be reached — material underperformance against income forecasts, cost-reduction targets not being met, or an adverse post-balance-sheet event — the trustees have agreed a range of mitigating actions, including freezing non-critical recruitment, pausing discretionary travel and consultancy spend, and deferring non-essential capital and technology projects.

We have continued to work towards our 2030 strategy to diversify and grow income, open new income-generating offices alongside the expansion of our existing portfolio have all contributed to the growth of our charitable activities. At 31 December 2025, the charity held total funds of £19.2 million (2024: £21.1M), comprising unrestricted funds of £1.5 million (2024: £3.2M) and restricted funds of £13.5 million (2024: £17.9M), and an endowment fund of £4.2 million (2024: £0 M), with cash at bank of £16.0 million (2024: £25.9M). The reduction in restricted funds and cash reflects the drawdown of restricted income against programme commitments during the year. The trustees are satisfied that reserves, together with the modelled cash position, are sufficient to secure the project pipeline for 2026 and beyond and to manage any foreseeable downturn in the UK and global economy.

Having reviewed the financial forecasts, sensitivity analysis and principal risks set out in the Going Concern Review Report, the Board of Trustees has not identified any material uncertainty that casts significant doubt on Human Appeal's ability to continue as a going concern. The annual financial statements have therefore been prepared on a going concern basis. These financial statements do not include the adjustments that would result if Human Appeal were unable to continue as a going concern.

STATEMENT OF RESERVES

GENERAL RESERVES (UNRESTRICTED)

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

RESTRICTED FUNDS

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

ENDOWMENT FUNDS

These funds are funds where the capital is required to be retained and invested, with only the income generated from those assets available to support the Charity's purposes, unless the terms of the endowment permit expenditure of the capital.

During the year, the Charity established endowment funds to support its long-term financial sustainability and capacity for growth. The funds are invested in investment properties, with the intention of generating sustainable income and capital value over the longer term to support the Charity's future charitable activities and reduce its reliance on short-term sources of funding.

RESERVES POLICY

Our reserves policy requires that reserves are maintained at a level that ensures our core programme work—including responding effectively to humanitarian disasters and emergencies— can continue during periods of financial shortfall. At the same time, we ensure income is not retained longer than necessary, balancing the needs of present and future beneficiaries. To achieve this, the reserves policy establishes a target range for general reserves. These target thresholds are currently undergoing a management review to best represent our evolving business modalities ahead of finalising the policy.

The trustees remain committed to maintaining unrestricted reserves within an optimal range to ensure long-term stability for our beneficiaries and partners. In support of this, our senior management team continues to identify and execute the strategic campaigns and tactics required to deliver on the trustees' ambitions, and reporting regularly on progress.

As of 31 December 2025, the charity had total reserves of £19.2 million (2024: £21.1M), restricted reserves of £13.5 million (2024: £17.9M), unrestricted funds of £1.5 million (2024: £3.2M) and an endowment fund of £4.2 million (2024: £Nil).

Dr Kamil Omoteso
Chair of the Board of Trustees
24 September 2026



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HUMAN APPEAL

OPINION

We have audited the financial statements of Human Appeal (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2025 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the 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 group's and of the parent charitable company's affairs as at 31 December 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulation 2006 (as amended)

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue

as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

Capability of the audit in detecting irregularities

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

- We enquired of management, internal audit and the Board of Trustees, which included obtaining and reviewing supporting documentation, concerning the group'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 group 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 group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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

USE OF OUR REPORT

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

29 September 2026

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

(incorporating income and expenditure account)

	Note	Unrestricted funds 2025	Restricted funds 2025	Endowment funds 2025	Total funds 2025	Total funds 2024
		£	£	£	£	£
Income						
Donations and legacies	2	41,528,897	58,354,625	11,295	**99,894,817**	86,415,684
Charitable activities	3	-	4,980,653	-	**4,980,653**	3,598,707
Other trading activities	4	142,078	-	-	**142,078**	182,206
Investments Income	5	92,247	-	14,585	**106,832**	49,700
Total income		41,763,222	63,335,278	25,880	**105,124,380**	**90,246,297**
Expenditure						
Raising funds	6	15,172,588	3,471,272	-	**18,643,860**	15,380,418
Charitable activities	7	6,594,991	73,034,907	-	**79,629,898**	62,955,348
Charitable capacity building	9	8,694,354	-	-	**8,694,354**	4,916,926
Total expenditure		30,461,933	76,506,179	-	**106,968,112**	**83,252,692**
Net income/(Expenditure)		11,301,289	(13,170,901)	25,880	**(1,843,732)**	6,993,605
Transfers between funds		(12,960,345)	8,780,739	4,179,606	**-**	-
Net movement in funds for the year		(1,659,056)	(4,390,162)	4,205,486	**(1,843,732)**	**6,993,605**
Reconciliation of funds						
Total funds brought forward		3,204,252	17,859,885	-	**21,064,137**	**14,070,532**
Total funds carried forward		1,545,196	13,469,723	4,205,486	**19,220,405**	**21,064,137**

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

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

The notes on pages 113 to 135 form part of these financial statements.

BALANCE SHEETS AS AT 31 DECEMBER 2025

Company no. 08553893

	Note	The group 2025 £	The group 2024 £	The charity 2025 £	The charity 2024 £
Fixed assets					
Intangible assets	15	**104,739**	223,808	**104,739**	223,808
Tangible fixed assets	16	**1,852,697**	2,017,458	**1,852,022**	2,017,458
Investment properties	17	**4,433,471**	665,000	**665,000**	665,000
		6,390,907	2,906,266	**2,621,761**	2,906,266
Current assets					
Debtors	18	**4,005,200**	1,959,975	**3,594,696**	1,959,975
Cash at bank and in hand	23	**16,017,297**	25,918,441	**15,478,104**	25,918,441
		20,022,497	27,878,416	**19,072,800**	27,878,416
Creditors: amounts falling due Within one year	19	**(7,192,999)**	(9,720,545)	**(7,051,465)**	(9,720,545)
Net current (liabilities)/assets		**12,829,498**	18,157,871	**12,021,335**	18,157,871
Total net assets		**19,220,405**	21,064,137	**14,643,096**	21,064,137
The funds of the Charity	20				
Unrestricted funds		**1,545,196**	3,204,251	**1,290,054**	3,204,251
Restricted funds		**13,469,723**	17,859,886	**13,353,042**	17,859,886
Endowment funds		**4,205,486**	0	**0**	0
Total Charity funds		**19,220,405**	21,064,137	**14,643,096**	21,064,137

The financial statements were approved by the Board of Trustees on 24th September 2026 and were signed on their behalf by:

Dr Kamil Omoteso
Chair of the Board of Trustees

The notes on pages 113 to 135 form part of these financial statements.

The deficit of the parent charity for the year ended 31 December 2025 was £6,421,041 (31 December 2024: surplus £6,993,605).

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
Net cash generated from operating activities	22	**(6,212,428)**	12,298,114
Cash flows from investment activities			
Bank interest received		**50,247**	7,700
Investment property rental income received		**56,585**	42,000
Purchase of intangible & tangible fixed assets		**(260,111)**	(213,182)
Disposal of intangible & tangible fixed assets		**108,554**	
FX re-valuation of intangible & tangible fixed asset cost		**124,480**	
Purchase of Investment Property in WAQF fund		**(3,768,471)**	-
Net cash (used in) / generated from investing activities		**(3,688,716)**	(163,482)
Increase/Decrease in cash and cash equivalents in the year		**(9,901,144)**	12,134,632
Cash and cash equivalents at the beginning of the year		**25,918,441**	13,783,809
Cash and cash equivalents at the end of the year		**16,017,297**	25,918,441

The notes on pages 113 to 135 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Charity information

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

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

The Charity is an international humanitarian and development organisation working across 34 countries in Asia, Africa, the Middle East, and Europe.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary The WAQF Fund Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006, A summary of the result for the year is disclosed in the notes to the accounts.

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

Reconciliation with previous Generally Accepted Accounting Practice

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

No restatements were required.

Going concern

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

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

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

Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 4. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Income

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

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

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

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

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

Expenditure

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

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

Intangible fixed assets and amortisation

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

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

Tangible fixed assets and depreciation

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

Investment properties

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

Interest receivable

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

Operating leases

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

Debtors

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

Cash at bank and in hand

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

Liabilities and provisions

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

Financial instruments

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

Taxation

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

Foreign currencies

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

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

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

Pensions

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

The Charity operates a group personal pension scheme, which effectively means that all employees who join the scheme have their own pension plan, which is a defined contribution scheme. The assets of the pension scheme are held separately from those of the Charity in an independently administered fund. The total contribution owing at 31 December 2025 was £Nil (2024: £Nil).

Fund accounting

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

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

Endowment funds are funds where the capital is required to be retained and invested, with only the income generated from those assets available to support the Charity's purposes, unless the terms of the endowment permit expenditure of the capital.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £
Donations	35,372,076	38,435,448	11,295	**73,818,819**
Gift and tax reclaimed	6,156,821	-	-	**6,156,821**
Donated goods and services	-	9,462,866	-	**9,462,866**
Donations from fundraising events	-	10,456,311	-	**10,456,311**
	41,528,897	58,354,625	11,295	**99,894,817**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Donations	9,422,278	53,825,338	-	63,247,616
Gift and tax reclaimed	5,579,275	-	-	5,579,275
Donated goods and services	-	9,421,785	-	9,421,785
Donations from fundraising events	875,037	7,291,971	-	8,167,008
	15,876,590	70,539,094	-	86,415,684

3. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £
Charitable activities	-	4,980,653	-	**4,980,653**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Charitable activities	-	3,598,707	-	3,598,707

4. Other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Ticket sales	142,078	-	-	**142,078**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Ticket sales	182,206	-	-	182,206

5. Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Property rental income	42,000	-	14,585	**56,585**
Bank interest receivable	50,247	-	-	**50,247**
	92,247	-	14,585	**106,832**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Property rental income	42,000	-	-	**42,000**
Bank interest receivable	7,700	-	-	**7,700**
	49,700	-	-	**49,700**

6. Costs of raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Fundraising costs	757,498	377,492	-	**1,134,990**
Publicity costs	9,844,489	2,321,762	-	**12,166,251**
Event costs	1,039,842	257,963	-	**1,297,805**
Fundraising staff costs	3,530,758	514,056	-	**4,044,814**
	15,172,588	3,471,272	-	**18,643,860**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Fundraising costs	280,456	2,337,130	-	2,617,586
Publicity costs	656,272	5,468,933	-	6,125,205
Event costs	246,522	2,054,349	-	2,300,871
Fundraising staff costs	464,654	3,872,102	-	4,336,756
	1,647,904	13,732,514	-	15,380,418

7. Analysis of expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Education	98,402	1,132,371	-	**1,230,773**
Humanitarian response	2,773,476	27,837,979	-	**30,611,455**
Food security	1,687,472	19,774,906	-	**21,462,378**
Healthcare	448,402	5,237,178	-	**5,685,580**
Orphans and child welfare	1,115,263	13,052,914	-	**14,168,177**
Water, sanitation and hygiene	210,543	2,119,395	-	**2,329,938**
Country related expenditure	261,433	3,880,164	-	**4,141,597**
	6,594,991	73,034,907	-	**79,629,898**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Education	-	665,514	-	665,514
Humanitarian response	-	3,022,152	-	3,022,152
Food security	-	16,665,033	-	16,665,033
Healthcare	-	4,628,634	-	4,628,634
Orphans and child welfare	-	15,167,904	-	15,167,904
Water, sanitation and hygiene	-	7,456,393	-	7,456,393
Country related expenditure	2,060,076	13,289,642	-	15,349,718
	2,060,076	60,895,272	-	62,955,348

8. Grants to institutions

	2025 £	2024 £
Africa	386,421	551,923
Asia	854,990	526,816
MENA	28,826,437	21,380,076
Multiple Regions incl. Europe	757,868	2,019,238
	30,825,716	24,478,053

Details of material grant payments to partners can be found on our website https://humanappeal.org.uk/about-us/annual-reports

9. Charitable capacity building

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Belgium	300,012		-	300,012
Canada	3,761,519	-		3,761,519
France	35,259	-	-	35,259
Germany	81,766	-	-	81,766
Spain	315,947		-	315,947
USA	3,862,804	-		3,862,804
Others	337,047	-	-	337,047
	8,694,354	-	-	8,694,354

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Belgium	357,488		-	357,488
Canada	1,169,630	-		1,169,630
Spain	231,219		-	231,219
USA	2,556,933	-		2,556,933
WAQF Fund	601,657	-	-	601,657
			-	
	4,916,926	-	-	4,916,926

Our grants support our affiliate office partners in building their capacity to both grow our funding base and also support programmatic expansion to better improve the livelihood of marginalised people we serve in working across 34 countries.

10. Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Costs of raising funds	1,280,410	1,056,928
Charitable activities	4,830,197	1,774,702
Other expenditure	2,519,059	317,187
	8,629,666	3,148,817

Support costs by type

	2025 £	2024 £
Staff costs	2,527,850	2,120,123
Depreciation and amortisation	310,906	49,847
Other	5,790,910	978,847
	8,629,666	3,148,817

Governance costs

Included within support costs are governance costs as follows:

	2025 £	2024 £
Auditor's remuneration	69,630	69,296
Audit fees in respect of the overseas branches	31,582	18,787
Legal and professional other fees	1,363,668	950,809
	1,464,880	1,061,998

11. Net income/ (expenditure)

The net income is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets:		
- owned by the Charity	**204,798**	54,517
Amortisation of intangible assets	**106,108**	(82,884)
Operating lease rentals	**68,000**	130,000
	378,906	101,633

12. Auditor's remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor and its associates for the audit of the financial statements (excluding VAT)	**58,300**	56,100
Fees payable to the Charity's auditor and its associates in respect of all other services (excluding VAT)		
Fees payable to country office auditors for the audits of the financial statements	**44,682**	41,893
Total fees payable for audit service	**102,982**	97,993

13. Staff costs

Staff costs were as follows:	2025 £	2024 £
Wages and salaries	**8,427,848**	8,209,496
Social security costs	**736,343**	634,709
Other pension costs	**165,781**	129,182
	9,329,971	8,973,387

The above staff costs include termination payments of £nil (2024: £nil) made during the year.

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

	2025 No	2024 No
	884	771

The above number of employees includes 238 based in UK (2024: 220)

The number of higher paid employees was:

	2025 No	2024 No
In the band £60,001 - £70,000	7	9
In the band £70,001 - £80,000	10	6
In the band £80,001 - £90,000	3	2
In the band £90,001 - £100,000	3	1

The key management personnel of the Charity, comprising of the leadership team and the executive directors' team. The total employee benefits of the key management personnel increased to £1,612,164 (2024: £1,254,354) due to increase in the number of leaders treated as key management personnel.

14. Trustees' remuneration

No Trustees received any remuneration during the financial year (2024: £Nil). No Trustees received any benefits in kind (2024: £Nil). Trustees received reimbursement of expenses of £326 (2024: £70) during the year.

15. Intangible assets

The group:

	Software £
Cost	
At 1 January 2025	569,974
Additions	-
Disposals	(12,717)
Foreign exchange movement	(241)
At 31 December 2025	557,016
Amortisation	
At 1 January 2025	346,169
Charge for the year	109,556
Disposals	(3,352)
Foreign exchange movement	(96)
At 31 December 2025	452,277
Net book value	
At 31 December 2025	104,739
At 31 December 2024	223,808

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

The charity:

	Software £
Cost	
At 1 January 2025	569,974
Additions	-
Disposals	(12,717)
Foreign exchange movement	(241)
At 31 December 2025	557,016
Amortisation	
At 1 January 2025	346,169
Charge for the year	109,556
Disposals	(3,352)
Foreign exchange movement	(96)
At 31 December 2025	452,277
Net book value	
At 31 December 2025	104,739
At 31 December 2024	223,808

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

16. Tangible fixed assets

The group:

	Freehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2025	1,429,960	1,599,774	135,072	3,164,806
Additions	-	220,391	39,720	260,111
Disposals	-	(82,859)	(12,978)	(95,837)
Foreign exchange movement	(7,113)	(106,436)	(10,687)	(124,236)
At 31 December 2025	**1,422,847**	**1,630,870**	**151,127**	**3,204,844**
Depreciation				
At 1 January 2025	151,570	909,254	86,524	1,147,348
Charge for the year	50,258	219,951	22,824	293,033
Disposals	-	(43,267)	(12,978)	(56,245)
Foreign exchange movement	(2,521)	(22,879)	(6,589)	(31,989)
At 31 December 2025	**199,307**	**1,063,059**	**89,781**	**1,352,147**
Net book value				
At 31 December 2025	**1,223,540**	**567,811**	**61,346**	**1,852,697**
At 31 December 2024	**1,278,390**	**690,520**	**48,548**	**2,017,458**

All of the above assets are used for charitable purposes.

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

The charity:

	Freehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2025	1,429,960	1,599,774	135,072	3,164,806
Additions	-	219,041	39,720	258,761
Disposals	-	(82,859)	(12,978)	(95,837)
Foreign Exchange Movements	(7,113)	(106,436)	(10,687)	(124,236)
At 31 December 2025	**1,422,847**	**1,629,520**	**151,127**	**3,203,494**
Depreciation				
At 1 January 2025	151,570	909,254	86,524	1,147,348
Charge for the year	50,258	219,276	22,824	292,358
Disposals	-	(43,267)	(12,978)	(56,245)
Foreign Exchange Movements	(2,521)	(22,879)	(6,589)	(31,989)
At 31 December 2025	**199,307**	**1,062,384**	**89,781**	**1,351,472**
Net book value				
At 31 December 2025	**1,223,540**	**567,136**	**61,346**	**1,852,022**
At 31 December 2024	**1,278,390**	**690,520**	**48,548**	**2,017,458**

All of the above assets are used for charitable purposes.

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

17. Investment properties

The group:	**2025** **£**	**2024** £
Fair value at the start of year	**665,000**	665,000
Additions	**3,768,471**	-
Disposals	**-**	-
Revaluation during the year	**-**	-
Fair Value at the end of the year	**4,433,471**	665,000

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

The charity:	**2025** **£**	**2024** £
Investment properties at market value	**665,000**	665,000

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

18. Debtors

18. Debtors

	The group		The charity	
	2025 **£**	**2024** £	**2025** **£**	**2024** £
Accounts Receivable	**24,762**	-	24,762	-
HMRC	**1,350,860**		968,224	-
Other debtors	**906,880**	675,124	881,371	675,124
Stock	**-**	749	-	749
Prepayments and accrued income	**1,722,698**	1,284,102	1,720,339	1,284,102
	4,005,200	1,959,975	3,594,696	1,959,975

19. Creditors: amounts falling due within one year

	The group		The charity	
	2025 **£**	2024 £	**2025** **£**	2024 £
Trade creditors	2,255,643	1,740,321	2,183,898	1,740,321
Other taxation and social security	41,694	154,965	37,723	154,965
Other creditors	293,572	4,995,671	292,677	4,995,671
Accruals and deferred income	4,602,090	2,829,588	4,537,167	2,829,588
	7,192,999	9,720,545	7,051,465	9,720,545

20. Statement of funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers in / (out) £	At 31 December 2025 £
Unrestricted funds					
General funds	**3,204,252**	**41,763,222**	**(30,461,933)**	**(12,960,345)**	**1,545,196**
Restricted funds					
Education	9,116	72,908	(1,179,564)	1,290,959	193,419
Humanitarian response	7,029,952	22,506,684	(29,128,505)	3,702,608	4,110,739
Food security	784,036	5,824,456	(20,702,555)	14,354,836	260,773
Healthcare	16,956	4,902,674	(5,455,968)	1,666,868	1,130,530
Orphans and child welfare	104,720	20,547,854	(13,667,344)	(2,364,854)	4,620,376
Water sanitation and hygiene	1,280,099	8,769,757	(2,221,568)	(5,194,186)	2,634,102
Other*	8,635,007	710,946	(4,150,675)	(4,675,494)	519,784
	17,859,885	**63,335,278**	**(76,506,179)**	**8,780,739**	**13,469,723**
Endowment funds	-	**25,880**		**4,179,606**	**4,205,486**
					-
Total of funds	**21,064,137**	**105,124,380**	**(106,968,112)**	**-**	**19,220,405**

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

Deploying a flexible thematic, where most needed (WMN) funding policy, material transfers across funds was required in the year to facilitate a speedy response to developing situations in the field. Especially food and humanitarian response to emergency situations. Additionally, £4.2m unrestricted reserves invested to establish Endowment Fund and returns arising from such shall be applied to drive the mission of charity to change lives.

	At 1 January 2024	Income	Expenditure	Transfers in / (out)	At 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General funds	1,530,660	27,780,937	(20,297,345)	(5,810,000)	3,204,251
Restricted funds	-				-
Education	267,094	397,536	(665,514)	10,000	9,116
Humanitarian response	1,771,497	18,280,607	(13,022,152)	-	7,029,952
Food security	4,723,459	2,725,610	(6,665,033)	-	784,036
Healthcare	43,069	2,802,521	(4,628,634)	1,800,000	16,956
Orphans and child welfare	674,051	13,098,572	(15,167,904)	1,500,000	104,720
Water sanitation and hygiene	1,329,657	7,406,835	(7,456,393)	-	1,280,099
Other	3,731,045	17,753,679	(15,349,717)	2,500,000	8,635,007
	12,539,872	62,465,360	(62,955,347)	5,810,000	17,859,886
	-				-
Total of funds	14,070,532	90,246,297	(83,252,692)	-	21,064,137

21. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Intangible assets	104,739	-	-	104,739
Tangible fixed assets	1,596,190	256,507	-	1,852,697
Investment properties	665,000	-	3,768,471	4,433,471
Net current assets / (liabilities)	(820,733)	13,213,216	437,015	12,829,498
	1,545,196	**13,469,723**	**4,205,486**	**19,220,405**

	Unrestricted Funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Intangible assets	223,808	-	-	223,808
Tangible fixed assets	1,700,122	317,336	-	2,017,458
Investment properties	665,000	-	-	665,000
Net current assets / (liabilities)	615,321	17,542,550	-	18,157,871
	3,204,251	**17,859,886**	**-**	**21,064,137**

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

	2025 £	2024 £
Net income/(expenditure) for the year	**(1,843,732)**	**6,993,605**
Adjustment for:		
Depreciation and amortisation charges	342,992	(28,367)
FX valuation movement tangible fixed assets	(32,085)	(8,783)
Dividends, interest and rents from investment properties	(106,832)	(49,700)
(Increase) / decrease in debtors	(2,045,225)	(777,940)
Increase / (decrease) in creditors	(2,527,546)	6,169,299
Net cash generated from/(used in) operating activities	**(6,212,428)**	**12,298,114**

23. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	**16,017,297**	25,918,441

24. Analysis of prior year statement of financial activities

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

25. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £165,781 (2024: £129,182).

26. Operating lease commitments

At 31 December 2025, the Charity had future minimum lease payments due under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than one year	68,000	105,333
Later than one year and not later than five years	219,083	10,500
After more than five years	140,000	-
	427,083	**115,833**

27. Related party transactions

Donations from Trustees totalling £7,749 (2024: £1,909) were received during the year.

28. Subsidiaries

Human Appeal established a subsidiary, The WAQF Fund (company number 14790001; charity number 1208651), a company incorporated by guarantee, in April 2024. It was registered with the charity commission in April 2025. In the year to 31st December 2025 investment grants totalling £4,347,181 were paid (2024: £601,657).

The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustee Dr Kamil Zakariyya Omoteso is also a director of the subsidiary.

A summary of the results of the subsidiary is shown below:

	2025 £	2024 £
Income	4,504,325	563,112
Total Expenditure	(345,513)	(144,616)
Net Movement in Funds	**4,158,812**	**418,496**
Reserves		
Funds brought forward	**418,496**	-
Net Movement in Funds	**4,158,812**	
Funds carried forward	**4,577,308**	**418,496**

The aggregate of the assets, liabilities and reserves was:

Assets	**4,718,842**	**453,221**
Liabilities	**(141,534)**	**(34,725)**
Reserves	**4,577,308**	**418,496**

No amounts are owed to/from the parent undertaking.

29. Parent Charity

Human Appeal UK, the parent charity's, gross income and the results for the year are disclosed as follows:

	2025 £	2024 £
Gross Income	100,780,533	90,246,297
Result for the year	(6,421,041)	6,993,605



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

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

Charity Registration Number: 1154288 (England & Wales SC046481 (Scotland) | Company Registration Number: 08553893