



Human Appeal

# Audited Financial Statements 2023

For the year ended  
31 December  
2023

Human Appeal International Australia Limited  
ABN 26 164 251 245

A full-page photograph of a person walking away on a dirt path through a dense evergreen forest. The sun is low on the horizon, creating a warm, golden glow and long shadows. The path leads straight into the distance, flanked by tall, lush green trees. The overall mood is peaceful and contemplative.

*30 years on, we're still with you  
on the road to goodness*



# Director's Message



*Assalamu Alaikum wa Rahmatullahi wa Barakatuh.*

As we reflect on the past year, I am filled with deep gratitude and humility for the remarkable support and dedication shown by our donors, volunteers, partners, and team members. It is through the mercy of Allah (SWT) and the steadfast commitment of our community that we have been able to extend relief and compassion to those most in need. Our mission to serve humanity aligns with the core humanitarian principles of empathy, mercy, and justice, guiding us in every project and every decision we make.

The past year presented unprecedented challenges, from volatile economic conditions to increasing demand for urgent relief as a result of multiple conflicts across Gaza, Lebanon & Sudan. Yet, despite these obstacles, we successfully delivered critical assistance to communities in need. Whether it was the earthquakes that ravaged Turkiye, Syria & Morocco or the floods in Libya; through collective efforts, we provided essential supplies, healthcare, education, and hope to vulnerable populations. This work, rooted in our shared values of mercy and solidarity, is an expression of our duty to Allah (SWT) and our compassion for His creation.

Our commitment to transparency and accountability remains paramount. We understand the trust that each donor places in us when contributing to our cause, and we are dedicated to stewarding those resources with integrity and efficiency. Over the past year, we have worked diligently to maximize the impact of every dollar, ensuring that the blessings of your contributions reach as far as possible. Alhamdulillah, we have optimized our processes and strengthened our financial stewardship, allowing us to serve even more individuals and families.

By the grace of Allah (SWT) and the generosity of our supporters, we saw growth in revenue through individual donations & partnerships. This is namely due to the ongoing conflict occurring in Gaza & Lebanon where our teams have worked tirelessly, put their lives on the line & even lost family members to deliver much needed aid to those in need. We pray that Allah rewards everyone involved abundantly for their contributions and sacrifice.

As we look toward the future, we aim to deepen our impact by expanding our initiatives to reach more underserved communities, strengthening our existing programs, and continuously innovating to meet the evolving needs of those, we serve. We are committed to sustainable growth and will continue building our capabilities to respond to both immediate crises and long-term development needs.

In closing, I extend my heartfelt gratitude once again to each of you. Your trust and support are the backbone of our work, enabling us to fulfil our shared duty of compassion and mercy. As Allah (SWT) informs us, "Whoever saves one life, it is as if they have saved all of humanity". May we continue to walk this path together, uplifted by Allah (SWT) guidance and united by our purpose, and may our efforts be accepted and bring relief to those in need.

Jazakum Allahu Khairan, and thank you for your continued partnership. We look forward to another year of impactful work, driven by the strength of our community and the will of Allah.

Wasalam Alaikum

  
**Bashir Al-Jamal**  
Director

## INDEPENDENT AUDITOR'S REPORT

### Human Appeal International Australia Limited

ABN: 26 164 251 245

#### Report on the financial report

##### Opinion

I have audited the accompanying financial report, being a special purpose financial report of Human Appeal International Australia Ltd ("The Company"), which comprises the statement of financial position as at 31 December 2023, the statement of comprehensive income, Statement of Cash Flow, Statement of Change in Equity, notes comprising a summary of significant accounting policies and other explanatory information, and the responsible entities' declaration.

In my opinion the financial reports of the Company has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-Profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 31 December 2023 and of its financial performance and cash flows for the year ended on that date, and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2022 (ACNC Regulation)*, including *Australian Charities and Not-for-profits Commission (Consequential and Transitional) Regulation 2016*.

##### Basis of opinion

I conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the responsible entity, would be in the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Emphasis of matter – basis of accounting

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the responsible entities' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Majority of International aid and developments programs funded by the Company are conducted in conflict area, which puts limitation on obtaining third party direct verification of transactions hence I need to rely on company's internal control and acknowledgement from project partners.

### **Responsibility of the responsible entities for the financial report**

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 the Australian Auditing Standards 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>.

This description forms part of our auditor's report.

I communicate with responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Yours faithfully,



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Rajeev Kumar Dixit, FCPA

Registered Auditor No: 285462

15<sup>th</sup> November 2024

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Date of the auditor's report

# Compilation Report

## Human Appeal International Australia Limited

For the year ended 31 December 2023

Compilation report to HUMAN APPEAL INTERNATIONAL AUSTRALIA

We have compiled the accompanying special purpose financial statements of HUMAN APPEAL INTERNATIONAL AUSTRALIA, which comprise the balance sheet as at 31 December 2023, the income statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

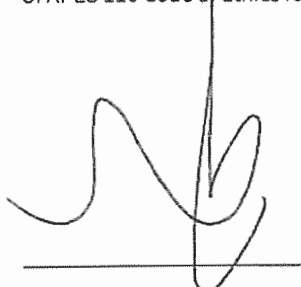
### The Responsibility of the Directors

The directors of Human Appeal International Australia Limited are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

### Our Responsibility

On the basis of information provided by the directors we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

A handwritten signature in black ink, appearing to read 'Tamer Ibrahim', is written over a horizontal line.

Tamer Ibrahim CA

ANE Advisory

# Committee's Report

## Human Appeal International Australia Limited For the year ended 31 December 2023

### Committee's Report

The committee members submit the financial report of Human Appeal International Australia Limited for the financial year ended 31 December 2023.

### Committee Members

The names of committee members throughout the year and at the date of this report are:

Committee Member
Riyad Qasim
Mustapha Omari
Bashar Al-Jamal
Mohamad El-Hawli
Abdul Kamareddine

### Principal Activities

In FY 2023 there were significant changes in relation to the transfer of property. Properties were transfer at Market values and have been recorded in line with accounting standards and guidelines.

### Accounts Receivables:

The significant reduction in accounts receivables during the period is primarily attributed to the settlement of several older invoices. A large portion of these invoices, associated with community programs expenses, were cleared as payments were received. Furthermore, the majority of the remaining invoices were credited, as they were paid through deposit accounts or other payment platforms. These payments were subsequently deposited directly into the company's bank account, reducing the outstanding balance of receivables.

This shift in accounts receivables reflects a focused effort on reconciling outstanding invoices and improving cash flow management through more streamlined payment processing systems.

### Significant Changes

Humanitarian aid and fundraising.

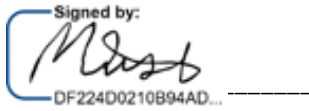
### Operating Result

The deficit of the entity for the financial year amounted to \$ 4,277,734

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Riyad Qasim

Date: 07/11/2024

Signed by:  
  
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Mustapha Omari

Date : 07/11/2024

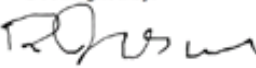
# Certificate By Members of the Committee

## Human Appeal International Australia Limited For the year ended 31 December 2023

The committee has determined that the association is a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in the notes to the financial statements

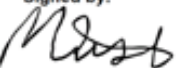
In the opinion of the committee the financial report:

1. Presents the financial position fairly of Human Appeal International Australia Limited, as at 31 December 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Human Appeal International Australia Limited will be able to pay its debts as and when they fall due.

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Riyad Qasim

Date: 07/11/2024

Signed by:  
  
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Mustapha Omari

Date: 07/11/2024

# Rental Statement

## Human Appeal International Australia Limited For the year ended 31 December 2023

	NOTES	2023	2022
<b>Rental Income</b>			
Income		26,000	20,500
<b>Rental Expenses</b>			
Insurance		6,162	8,150
Rates		1,676	1,747
Water		1,809	1,809
<b>Total Rental Expenses</b>		<b>9,647</b>	<b>11,706</b>
Net Surplus/( Deficit) in Rental Statement		16,353	8,794

# Income and Expenditure Statement

Human Appeal International Australia Limited

For the year ended 31 December 2023

	2023	2022
<b>Income</b>		
Donations	39,773,009	27,581,275
Event Sales	41,555	279,248
<b>Total Income</b>	<b>39,814,565</b>	<b>27,860,523</b>
<b>Direct Costs</b>		
Community and Local Aid	3,548,309	2,327,981
International Aid and Development Programs	23,828,797	17,199,743
Program Direct Costs	3,045,985	1,936,878
<b>Total Direct Costs</b>	<b>30,423,091</b>	<b>21,464,602</b>
<b>Gross Surplus</b>	<b>9,391,473</b>	<b>6,395,921</b>
<b>Operating Costs</b>		
Accountability and Fund Costs	1,539,833	1,570,480
Administration Costs	3,624,086	3,230,321
Occupational Costs	120,714	104,049
Payments to Other Charities	8,493,808	858,339
<b>Total Operating Costs</b>	<b>13,778,442</b>	<b>5,763,189</b>
<b>Other Income</b>		
Capital Transfers	-	4,673,860
Interest Income	70,641	24,212
Insurance Claims	22,241	-
Net Surplus/(Deficit) in Rental Statement	16,353	8,794
<b>Total Other Income</b>	<b>109,235</b>	<b>4,706,867</b>
<b>Current Year Surplus/(Deficit)</b>	<b>(4,277,734)</b>	<b>5,339,599</b>
<b>Net Current Year Surplus/(Deficit)</b>	<b>(4,277,734)</b>	<b>5,339,599</b>

# Assets and Liabilities Statement

## Human Appeal International Australia Limited

As at 31 December 2023

	NOTES	31 DEC 2023	31 DEC 2022
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	11,769,147	5,622,256
Trade and Other Receivables	3	3,328,595	4,971,490
<b>Total Current Assets</b>		<b>15,097,742</b>	<b>10,593,746</b>
<b>Non-Current Assets</b>			
Borrowings	4	1,580,958	1,649,779
Furniture and Fittings, Property Improvements	6	437,816	482,318
Land and Buildings	5	4,210,000	11,980,000
Plant and Equipment and Vehicles	7	146,579	158,636
Other Non-Current Assets		315,189	-
<b>Total Non-Current Assets</b>		<b>6,690,541</b>	<b>14,270,733</b>
<b>Total Assets</b>		<b>21,788,283</b>	<b>24,864,479</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	8	1,060,911	255,753
Provisions	9	681,466	556,206
<b>Employee Entitlements</b>			
Super Payable		113,543	126,710
<b>Total Employee Entitlements</b>		<b>113,543</b>	<b>126,710</b>
<b>Total Current Liabilities</b>		<b>1,855,919</b>	<b>938,670</b>
Other Current Liabilities		-	-
<b>Non-Current Liabilities</b>			
Borrowings	11	9,414	58,817
Other Non-Current Liabilities		15,141	-
<b>Total Non-Current Liabilities</b>		<b>24,554</b>	<b>58,817</b>
<b>Total Liabilities</b>		<b>1,880,473</b>	<b>997,487</b>
<b>Net Assets</b>		<b>19,907,810</b>	<b>23,866,991</b>
<b>Member's Funds</b>			
Asset Revaluation Reserve		15,261	(303,291)
Current Year Earnings		(4,277,734)	5,339,599
Retained Surplus/(Deficit)		25,502,713	20,163,114
Foreign Exchange Reserve		705,397	705,397
Extraordinary items		(2,037,828)	(2,037,828)
<b>Total Member's Funds</b>		<b>19,907,810</b>	<b>23,866,991</b>

# Notes to the Financial Statements

## Human Appeal International Australia Limited

For the year ended 31 December 2023

### 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Australian Charities and Not-for-profits Commission (ACNC). The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### Impairment of Assets

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

#### Employee Provisions

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

#### Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

## **Accounts Receivable and Other Debtors**

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

## **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

## **Leases**

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

## **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

## **Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

## Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2023	2022
<b>2. Cash on Hand</b>		
Beyond Bank	7,413,724	2,984,011
Bank Australia	4,315,578	2,611,286
Beyond Bank - Visa Debit Card	39,845	26,959
<b>Total Cash on Hand</b>	<b>11,769,147</b>	<b>5,622,256</b>
	2023	2022

## 3. Trade and Other Receivables

<b>Trade Receivables</b>		
Accounts Receivable	2,384,960	4,506,056
<b>Total Trade Receivables</b>	<b>2,384,960</b>	<b>4,506,056</b>
<b>Other Receivables</b>		
GST	943,635	465,433
<b>Total Other Receivables</b>	<b>943,635</b>	<b>465,433</b>
<b>Total Trade and Other Receivables</b>	<b>3,328,595</b>	<b>4,971,490</b>
	2023	2022

## 4. Borrowings

ASCA - Loan	250,000	250,000
Employee Loans	587,267	623,907
Loans to HACFL Ltd	494,691	375,871
Newport Islamic Society - Loan	249,000	400,000
<b>Total Borrowings</b>	<b>1,580,958</b>	<b>1,649,779</b>
	2023	2022

## 5. Land and Buildings

<b>Buildings</b>		
Buildings at Cost	4,210,000	11,980,000
<b>Total Buildings</b>	<b>4,210,000</b>	<b>11,980,000</b>
<b>Total Land and Buildings</b>	<b>4,210,000</b>	<b>11,980,000</b>
	2023	2022

## 6. Furniture and Fittings, Property Improvements

<b>Furniture and Fittings</b>		
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	2023	2022
Furniture & Fixtures at Cost	513,264	506,047
Furniture & Fixtures Accum Dep	(245,960)	(199,696)
<b>Total Furniture and Fittings</b>	<b>267,304</b>	<b>306,351</b>
<b>Property Improvements</b>		
Property Improvements at Cost	211,819	211,819
Property Improvements Accum Dep	(41,306)	(35,851)
<b>Total Property Improvements</b>	<b>170,513</b>	<b>175,968</b>
<b>Total Furniture and Fittings, Property Improvements</b>	<b>437,816</b>	<b>482,318</b>
	2023	2022

## 7. Plant and Equipment, Motor Vehicles

<b>Plant and Equipment</b>		
Plant & Equipment	147,373	129,922
Plant & Equipment Accum. Dep	(100,430)	(96,616)
<b>Total Plant and Equipment</b>	<b>46,943</b>	<b>33,307</b>
<b>Motor Vehicles</b>		
Motor Vehicles at Cost	245,478	245,478
Motor Vehicles Accum Dep	(151,063)	(120,149)
<b>Total Motor Vehicles</b>	<b>94,415</b>	<b>125,329</b>
<b>Total Plant and Equipment, Motor Vehicles</b>	<b>141,358</b>	<b>158,636</b>
	2023	2022

## 8. Trade and Other Payables

Trade Creditors	454,204	215,018
<b>Total Trade and Other Payables</b>	<b>454,204</b>	<b>215,018</b>
	2023	2022

## 9. Provisions

Provision for Holiday Pay	322,914	253,666
Provision for LSL	358,552	302,540
<b>Total Provisions</b>	<b>681,466</b>	<b>556,206</b>
	2023	2022

## 10. Employee Entitlements

PAYG Withholding Payable	606,707	40,735
Super Payable	113,543	126,710
<b>Total Employee Entitlements</b>	<b>720,249</b>	<b>167,446</b>
	2023	2022

## 11. Borrowings

<b>Non Current Liability</b>		
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	2023	2022
Loans to HACCL Ltd	9,414	58,817
<b>Total Non Current Liability</b>	<b>9,414</b>	<b>58,817</b>
<b>Total Borrowings</b>	<b>9,414</b>	<b>58,817</b>

# Statement of Cash Flows

## Human Appeal International Australia Limited For the year ended 31 December 2023

	2023	2022
<b>Operating Activities</b>		
Receipts from customers	42,196,495.79	28,798,148.51
Payments to suppliers and employees	(36,737,603.19)	(27,887,626.27)
Cash receipts from other operating activities	165,153.10	5,532,123.87
<b>Net Cash Flows from Operating Activities</b>	<b>5,624,045.70</b>	<b>6,442,646.11</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	635,000.01	284,210.00
Payment for property, plant and equipment	(29,889.03)	(1,841,855.44)
Other cash items from investing activities	27,940.50	(1,285,230.00)
<b>Net Cash Flows from Investing Activities</b>	<b>633,051.48</b>	<b>(2,842,875.44)</b>
<b>Financing Activities</b>		
Other cash items from financing activities	(110,206.35)	(3,457,033.85)
<b>Net Cash Flows from Financing Activities</b>	<b>(110,206.35)</b>	<b>(3,457,033.85)</b>
<b>Net Cash Flows</b>	<b>6,146,890.83</b>	<b>142,736.82</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	5,622,255.93	5,479,519.11
Net change in cash for period	6,146,890.83	142,736.82
Cash and cash equivalents at end of period	11,769,146.76	5,622,255.93

# Movements in Equity

## Human Appeal International Australia Limited For the year ended 31 December 2023

	2023	2022
<b>Equity</b>		
Opening Balance	23,866,991	20,686,461
<b>Increases</b>		
Profit for the Period	(4,277,734)	5,339,599
Other Increases	318,552	(2,159,068)
<b>Total Increases</b>	<b>(3,959,182)</b>	<b>3,180,530</b>
<b>Total Equity</b>	<b>19,907,810</b>	<b>23,866,991</b>



**Human Appeal**

