



Human Appeal

AUDITED FINANCIAL STATEMENTS 2024

Human Appeal International Australia Limited
ABN 26 164 251 245

For the year ended 31 December 2024

A photograph of a paved path winding through a forest. The sun is shining brightly through the trees in the distance, creating a strong orange and yellow glow that illuminates the path and the surrounding foliage. The trees are tall and thin, with their branches reaching over the path. The overall atmosphere is warm and serene.

*34 years strong,
on the road to goodness*



Director's Message



Assalamu Alaikum wa Rahmatullahi wa Barakatuh,

With each passing year, we are reminded that true strength lies in unity, and true mercy lies in action. As we reflect on the past year, I am humbled by the unwavering generosity, resilience, and collective spirit of our donors, volunteers, staff, and partners. It is through your sincere efforts and, above all, the mercy of Allah (SWT) that Human Appeal continues to stand as a beacon of hope for communities in crisis.

This year was marked by intense humanitarian emergencies—ongoing war in Gaza, deepening displacement in Sudan, economic collapse in Yemen, and climate-related disasters across Asia and Africa. Amidst this turmoil, our teams on the ground responded with urgency and compassion—distributing life-saving aid, rebuilding broken infrastructure, and restoring dignity to those who had lost everything. From Gaza to Somalia, from Afghanistan to Bosnia, our mission remained clear: to serve humanity with sincerity and excellence.

Despite global economic pressures and donor fatigue, we witnessed incredible growth in public support and partnerships. Our revenue increased, Alhamdulillah, but more importantly, our impact deepened. We expanded our water, health, and orphan programs while continuing to deliver urgent food relief and shelter where it was needed most. Every dollar entrusted to us was utilised to its maximum benefit, guided by transparency, accountability, and the fear of Allah (SWT).

Our work is not just about aid, it is about trust. It is about honouring the Amanah (trust) that you, our supporters, place in us. This year, we introduced new monitoring systems, strengthened our governance frameworks, and improved our reporting processes to ensure that every contribution serves its purpose and reaches its destination with excellence.

To our teams, many of whom served under bombardment, navigated blockades, and sacrificed their comfort and safety, I offer my deepest respect. Your dedication reminds us all of what it means to serve humanity. May Allah (SWT) protect you and elevate your ranks.

Looking forward, we are committed to building on this foundation. Our vision includes establishing long-term community development hubs, launching innovative waqf (endowment) models, and expanding our reach into underserved regions. We aim not just to respond, but to build, empower, and transform.

In the words of our beloved Prophet ﷺ, **“The most beloved of people to Allah are those who are most beneficial to others.”** May we continue to be counted among them.

Jazakum Allahu Khairan for your continued support, trust, and partnership. With your help and by the permission of Allah (SWT), we will keep reaching hearts and saving lives, one project, one prayer, one act of kindness at a time.

Wasalam Alaikum


Bashar Al-Jamal
Director

Human Appeal International Australia Limited

ABN: 26 164 251 245

Independent Audit Report to the Members of Human Appeal International Australia Limited

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Human Appeal International Australia Limited (the company), which comprises the Statement of Financial Position as at 31 December 2024, and the Statement of Financial Performance, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report, are consistent with the financial reporting requirements of Australian Charities and Not-for -profits Commission (ACNC), and are appropriate to meet the needs of the members. The director's responsibilities also include establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting under the Australian Charities and Not-for -profits Commission (ACNC). We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Qualified Opinion

In our opinion, except for the effects of matter described in the financial report of Human Appeal International Australia Limited is in accordance with:

The Division 60 of The Australian Charities and Not-for-profits Commission Regulation 2022 (ACNC regulation), including:- giving a true and fair view of the organisation's financial position as at 31st December 2024 and its performance for the year ended on that date.- complying with applicable Australian Accounting standards and other mandatory professional reporting requirements.

We also report that:

- a) the financial statements show a true and fair value of the financial result of the organisation conducted during the year;
- b) the accounting and the associated records have been properly kept;
- c) money received during the year have been properly accounted for and applied;
- d) at the date of this report, there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they fall due.



Dated 15th July 2025

Rajeev Kumar Dixit, FCPA

Registered Company Auditor

DBS Accountants & Advisors

1/19 Restwell Street, Bankstown NSW 2200

Date: 14/07/2025

Compilation Report

Human Appeal International Australia Limited
For the year ended 31 December 2024

ANE ADVISORY

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Compilation report to Human Appeal International Australia Limited.

We have compiled the accompanying special purpose financial statements of Human Appeal International Australia Limited, which comprise the asset and liabilities statement as at 31 December 2024, income and expenditure 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 Committee Member's

The committee 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

Based on information provided by the partners 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.



Kind regards,

Tamer Ibrahim CA

Tax Agent 7283 3004



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under professional standards legislation.

Committee's Report

Human Appeal International Australia Limited For the year ended 31 December 2024

Committee's Report

The committee members submit the financial report of Human Appeal International Australia Limited for the financial year ended 31 December 2024.

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 2024 there were no significant changes happened. However minor adjustments were made to the FY2023 closing balances; These were deemed immaterial and did not impact the comparability of the financial statements.

Accounts Receivables:

The increase in trade receivables as at 31 December 2024 is primarily attributable to year-end accruals recognised for pledge commitments related to the **Divine Legacy Conference**, held in December 2024. These pledges were received from donors and supporters prior to 31 December 2024 and were outstanding as at balance date. The organisation expects these receivables to be collected in the ordinary course of operations.

Management has assessed the collectability of these balances and considers them recoverable. No allowance for doubtful debts has been recognised in relation to these pledges.

Significant Changes

Humanitarian aid and fundraising.

Operating Result

The surplus of the entity for the financial year amounted to \$ 6,201,206

Signed in accordance with a resolution of the Members of the Committee on:

DocuSigned by:

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Riyad Qasim

Date: 14 July 2025

Signed by:

DF224D0210B94AD...

Mustapha Omari

Date : 14 July 2025

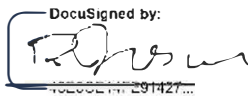
Certificate By Members of the Committee

Human Appeal International Australia Limited For the year ended 31 December 2024

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

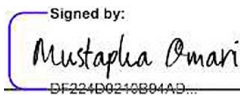
In the opinion of the committee the financial report:

1. Presents the financial position fairly of Human Appeal International Australia Limited, as at 31 December 2024 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: 14 July 2025

Signed by:

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Mustapha Omari

Date: 14 July 2025

Income and Expenditure Statement

Human Appeal International Australia Limited For the year ended 31 December 2024

	2024	2023
Income		
Donations	40,006,239	39,735,559
Event Sales	209,803	41,555
Total Income	40,216,042	39,777,115
Direct Costs		
Community and Local Aid	3,010,729	3,549,617
International Aid and Development Programs	25,588,172	26,887,418
Total Direct Costs	28,598,901	30,437,036
Gross Surplus	11,617,141	9,340,079
Operating Costs		
Accountability and Fund Costs	1,106,534	1,522,681
Administration Costs	4,120,103	3,568,354
Occupational Costs	124,034	118,863
Payments to Other Charities	273,962	8,487,208
Total Operating Costs	5,624,633	13,697,106
Other Income		
Interest Income	180,205	70,641
Insurance Claims		22,241
Net Surplus/(Deficit) in Rental Statement	28,493	16,353
Total Other Income	208,698	109,235
Current Year Surplus/(Deficit)	6,201,206	(4,247,792)
Net Current Year Surplus/(Deficit)	6,201,206	(4,247,792)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

Human Appeal International Australia Limited

As at 31 December 2024

	NOTES	31 DEC 2024	31 DEC 2023
Assets			
Current Assets			
Cash and Cash Equivalents	2	14,710,123	11,761,385
Trade and Other Receivables	3	7,004,247	3,334,038
Total Current Assets		21,714,370	15,095,424
Non-Current Assets			
Borrowings	4	1,795,275	1,581,773
Furniture and Fittings, Property Improvements	6	419,096	437,816
Land and Building	5	4,210,000	4,210,000
Plant and Equipment and Vehicles	7	161,580	146,579
Other Non-Current Assets		345,702	353,488
Total Non-Current Assets		6,931,653	6,729,655
Total Assets		28,646,023	21,825,079
Liabilities			
Current Liabilities			
Trade and Other Payables	8	1,502,655	1,111,833
Provisions	9	941,268	681,466
Employee Entitlements			
Super Payable		154,882	113,543
Total Employee Entitlements		154,882	113,543
Total Current Liabilities		2,598,805	1,906,841
Other Current Liabilities			
Non-Current Liabilities			
Borrowings	11		9,414
Other Non-Current Liabilities			(5,348)
Total Non-Current Liabilities			4,066
Total Liabilities		2,598,805	1,910,907
Net Assets		26,047,219	19,914,171
Member's Funds			
Asset Revaluation Reserve		(52,897)	15,261
Current Year Earnings		6,201,206	(4,247,792)
Retained Surplus/(Deficit)		19,898,910	25,479,133
Foreign Exchange Reserve			705,397
Extraordinary items Total			(2,037,828)
Member's Funds		26,047,219	19,914,171

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Human Appeal International Australia Limited For the year ended 31 December 2024

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.

These notes should be read in conjunction with the attached compilation report.

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.

These notes should be read in conjunction with the attached compilation report.

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.

	2024	2023
2. Cash on Hand		
Beyond Bank	8,577,221	7,405,963
Bank Australia	6,053,991	4,315,578
Beyond Bank - Visa Debit Card	78,912	39,845
Total Cash on Hand	14,710,123	11,761,385

	2024	2023
3. Trade and Other Receivables		
Trade Receivables		
Accounts Receivable	5,529,800	2,391,342
Total Trade Receivables	5,529,800	2,391,342
Other Receivables		
GST	1,474,447	942,696
Total Other Receivables	1,474,447	942,696
Total Trade and Other Receivables	7,004,247	3,334,038
	2024	2023

4. Borrowings		
ASCA - Loan	250,000	250,000
Employee Loans	631,318	587,267
Loans to HACFL Ltd	659,141	494,506
Newport Islamic Society - Loan	250,000	250,000
Total Borrowings	1,790,459	1,581,773
	2024	2023

5. Land and Buildings		
Buildings		
Buildings at Cost	4,210,000	4,210,000
Total Buildings	4,210,000	4,210,000
Total Land and Buildings	4,210,000	4,210,000
	2024	2023

6. Furniture and Fittings, Property Improvements

Furniture and Fittings

These notes should be read in conjunction with the attached compilation report.

	2024	2023
Furniture & Fixtures at Cost	513,264	513,264
Furniture & Fixtures Accum Dep	(282,972)	(245,960)
Total Furniture and Fittings	230,292	267,304
Property Improvements		
Property Improvements at Cost	235,020	211,819
Property Improvements Accum Dep	(46,216)	(41,306)
Total Property Improvements	188,804	170,513
Total Furniture and Fittings, Property Improvements	419,096	437,816
	2024	2023
7. Plant and Equipment, Motor Vehicles		
Plant and Equipment		
Plant & Equipment	158,141	147,373
Plant & Equipment Accum. Dep	(103,482)	(100,430)
Total Plant and Equipment	54,659	46,943
Motor Vehicles		
Motor Vehicles at Cost	245,478	245,478
Motor Vehicles Accum Dep	(174,249)	(151,063)
Total Motor Vehicles	71,229	94,415
Total Plant and Equipment, Motor Vehicles	125,888	141,358
	2024	2023
8. Trade and Other Payables		
Trade Creditors	274,087	505,127
Total Trade and Other Payables	274,087	505,127
	2024	2023
9. Provisions		
Provision for Holiday Pay	438,527	322,914
Provision for LSL	502,740	358,552
Total Provisions	941,268	681,466
	2024	2023
10. Employee Entitlements		
PAYG Withholdings Payable	1,228,568	606,707
Super Payable	154,882	113,543
Total Employee Entitlements	1,383,450	720,249
	2024	2023
11. Borrowings		
Non Current Liability		

These notes should be read in conjunction with the attached compilation report.

	2024	2023
Loans to HACCL Ltd	(4,816)	9,414
Total Non Current Liability	(4,816)	9,414
Total Borrowings	(4,816)	9,414

These notes should be read in conjunction with the attached compilation report.

Statement of Cash Flows

Human Appeal International Australia Limited For the year ended 31 December 2024

	2024	2023
Operating Activities		
Receipts from customers	39,149,393.38	42,159,645.79
Payments to suppliers and employees	(35,085,089.17)	(36,644,090.99)
Cash receipts from other operating activities	307,133.06	165,153.10
Net Cash Flows from Operating Activities	4,371,437.27	5,680,707.90
Investing Activities		
Proceeds from sale of property, plant and equipment	-	635,000.01
Payment for property, plant and equipment	(64,440.04)	(29,889.03)
Other cash items from investing activities	(2,066,124.55)	(11,358.54)
Net Cash Flows from Investing Activities	(2,130,564.59)	593,752.44
Financing Activities		
Other cash items from financing activities	707,865.47	(125,330.94)
Net Cash Flows from Financing Activities	707,865.47	(125,330.94)
Net Cash Flows	2,948,738.15	6,149,129.40
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	11,761,385.33	5,612,255.93
Net change in cash for period	2,948,738.15	6,149,129.40
Cash and cash equivalents at end of period	14,710,123.48	11,761,385.33

Movements in Equity

Human Appeal International Australia Limited For the year ended 31 December 2024

	2024	2023
Equity		
Opening Balance	19,914,171	23,843,411
Increases		
Profit for the Period	6,201,206	(4,247,792)
Retained Earnings	(1,332,431)	-
Other Increases	1,264,273	318,552
Total Increases	6,133,048	(3,929,240)
Total Equity	26,047,219	19,914,171



Human Appeal