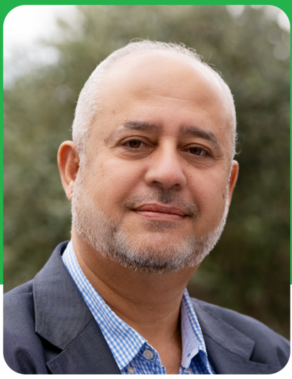
2025 AUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2025

Human Appeal International Australia Limited
ABN 26 164 251 245


35
Years
on the road to
goodness



Director’s Message

Assalamu Alaikum wa Rahmatullahi wa Barakatuh,

All praise is due to Allah (SWT), whose mercy and blessings continue to guide and sustain us. As we reflect on another financial year, I am humbled by the unwavering generosity of our supporters, the dedication of our staff and volunteers, and the resilience of the communities we are privileged to serve.

The past year has once again demonstrated the immense humanitarian challenges facing our world. Across regions affected by conflict, displacement, natural disasters and poverty, Human Appeal Australia has remained steadfast in its mission to alleviate suffering and restore dignity. Whether responding to emergencies, supporting vulnerable families, providing clean water, sponsoring orphans, or investing in sustainable development, our commitment has remained the same: to serve humanity with excellence, compassion and integrity.

This year has also been one of meaningful growth for our organisation. Alongside expanding our humanitarian programs and strengthening strategic partnerships, we have continued to invest in our governance, financial oversight and reporting frameworks. We recognise that every donation entrusted to us is an Amanah (trust), and we remain committed to ensuring every contribution is managed responsibly and delivers lasting impact for those who need it most.

None of these achievements would have been possible without the remarkable commitment of our field teams, local partners, staff and volunteers, many of whom serve in some of the world's most challenging environments. Their dedication reflects the values upon which Human Appeal Australia was founded and continues to inspire our work each day.

To our donors and supporters, I extend my deepest gratitude. Your generosity represents far more than financial assistance; it restores hope to families, provides opportunities for children, strengthens communities and reminds those facing hardship that they have not been forgotten.

As we look ahead, we remain committed to expanding our humanitarian reach, embracing innovation and strengthening sustainable solutions that empower communities for generations to come. We will continue to uphold the highest standards of accountability while striving to maximise the impact of every project entrusted to us.

As our beloved Prophet ﷺ said:
"The most beloved of people to Allah are those who are most beneficial to others."

Thank you for your continued trust, partnership and support. With the permission of Allah (SWT), we look forward to another year of serving humanity together and bringing hope to those who need it most.

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 2025, 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.

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Independence

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

Emphasis of matter – limitations on verifications

A significant part of the company's charitable work is conducted in conflict areas. Whilst the management has strived to obtain independent verification that the funds remitted by the company are used for intended purposes only, due to restricted and difficult access it is not possible for us to have direct verification of the same. Hence our testing is limited to verification of actual remittance of funds from the company and receipt of funds by nominated beneficiary and review of evidence collected by the management

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 2025 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 18th August 2026
Rajeev Kumar Dixit, FCPA
Registered Company Auditor
DBS Accountants & Advisors
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Compilation Report

Human Appeal International Australia Limited
For the year ended 31 December 2025

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 2025, 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

On the basis of 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.

Tamer Ibrahim CA

ANE Advisory

18/08/2026

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Committee's Report

Human Appeal International Australia Limited
For the year ended 31 December 2025

Committee's Report

The committee members submit the financial report of Human Appeal International Australia Limited for the financial year ended 31 December 2025.

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 2025 there were no significant changes happened.

Accounts Receivables:

In FY 2025 there were no significant changes happened.

Significant Changes

Humanitarian aid and fundraising.

Operating Result

The surplus of the entity for the financial year amounted to $ 893,881

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

Riyad Qasim

Date: 18/08/2026

Mustapha Omari

Date: 18/08/2026

Certificate By Members of the Committee

Human Appeal International Australia Limited
For the year ended 31 December 2025

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 2025 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.

Riyad Qasim

Date: 18/08/2026

Mustapha Omari

Date: 18/08/2026

Income and Expenditure Statement

Human Appeal International Australia Limited
For the year ended 31 December 2025

	2025	2024
Income		
Donations	40,467,508	39,920,239
Event Sales	-	209,803
Total Income	**40,467,508**	**40,130,042**
Direct Costs		
Community and Local Aid	3,181,484	2,128,961
International Aid and Development Programs	30,222,915	26,490,066
Payments to Other Charities	347,293	273,962
Total Direct Costs	**33,751,692**	**28,892,988**
Gross Surplus	**6,715,816**	**11,237,054**
Operating Costs		
Foreign Currency Gains and Losses	33,946	-
Accountability and Fund Costs	1,184,508	1,009,118
Administration Costs	4,469,646	4,114,703
Occupational Costs	66,590	57,923
Total Operating Costs	**5,754,690**	**5,181,743**
Other Income		
Interest Income	125,348	180,205
Net Surplus/(Deficit) in Rental Statement	(192,592)	(119,083)
Total Other Income	**(67,244)**	**61,123**
Current Year Surplus/(Deficit)	**893,881**	**6,116,433**
Net Current Year Surplus/(Deficit)	**893,881**	**6,116,433**

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 2025

	NOTES	31 DEC 2025	31 DEC 2024
Assets			
Current Assets			
Cash and Cash Equivalents	2	5,830,922	14,710,123
Trade and Other Receivables	3	6,921,750	6,915,721
Total Current Assets		**12,752,673**	**21,625,844**
Non-Current Assets			
Borrowings	4	2,038,465	1,795,275
Furniture and Fittings, Property Improvements	6	397,757	419,096
Land and Buildings	5	13,022,287	4,210,000
Plant and Equipment and Vehicles	7	230,717	161,580
Other Non-Current Assets		149,822	345,702
Total Non-Current Assets		**15,839,047**	**6,931,653**
Total Assets		**28,591,720**	**28,557,498**
Liabilities			
Current Liabilities			
Trade and Other Payables	8	211,362	1,516,122
Provisions	9	1,320,705	941,268
Employee Entitlements			
Super Payable		173,883	154,882
Total Employee Entitlements		**173,883**	**154,882**
Total Current Liabilities		**1,705,950**	**2,612,271**
Total Liabilities		**1,705,950**	**2,612,271**
Net Assets		**26,885,770**	**25,945,226**
Member's Funds			
Asset Revaluation Reserve		(106,756)	(52,897)
Current Year Earnings		893,881	6,116,433
Retained Surplus/(Deficit)		26,098,645	19,881,690
Extraordinary items		-	-
Total Member's Funds		**26,885,770**	**25,945,226**

Exchange rates used to convert foreign currency into AUD are shown below. Rates are provided by XE.com unless otherwise stated.

- **31 Dec 2025**

  0.668574 USD (United States Dollar)

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

Movements in Equity

Human Appeal International Australia Limited
For the year ended 31 December 2025

	2025	2024
Equity		
Opening Balance	25,945,226	19,896,952
Increases		
Profit for the Period	893,881	6,116,433
Retained Earnings	100,521	(1,332,431)
Other Increases	(53,859)	1,264,273
Total Increases	**940,544**	**6,048,275**
Total Equity	**26,885,770**	**25,945,226**

Statement of Cash Flows

Human Appeal International Australia Limited
For the year ended 31 December 2025

	2025
Operating Activities	
Receipts from customers	39,156,731.12
Payments to suppliers and employees	(40,367,352.07)
Cash receipts from other operating activities	2,214,903.69
Net Cash Flows from Operating Activities	**1,004,282.74**
Investing Activities	
Proceeds from sale of property, plant and equipment	150.00
Payment for property, plant and equipment	(102,022.34)
Other cash items from investing activities	(8,850,320.11)
Net Cash Flows from Investing Activities	**(8,952,192.45)**
Financing Activities	
Other cash items from financing activities	(1,123,621.94)
Net Cash Flows from Financing Activities	**(1,123,621.94)**
Net Cash Flows	**(9,071,531.65)**
Cash and Cash Equivalents	
Cash and cash equivalents at beginning of period	14,710,123.48
Net change in cash for period	(9,071,531.65)
Cash and cash equivalents at end of period	5,638,591.83

Rental Statement

Human Appeal International Australia Limited
For the year ended 31 December 2025

	NOTES	2025	2024
Rental Income			
Income			
Rental Income - 1		28,207	-
Rental Income - 2		15,381	-
Rental Income [8-1002]		3,500	34,358
Total Income		**47,088**	**34,358**
Rental Expenses			
Water		9,574	4,346
Insurance		88,461	69,875
Repairs annd Maintenance		62,080	11,588
Council Rates		53,072	41,103
Electricity		26,493	20,662
Insurance		-	5,865
Total Rental Expenses		**239,679**	**153,441**
Net Surplus/(Deficit) in Rental Statement		(192,592)	(119,083)

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 2025

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.

Land and Buildings

During the year the association acquired three properties for community and charitable purposes, providing operational premises to support the delivery of the association's humanitarian aid programs. Properties are carried at cost in accordance with the accounting policy set out in Note 1

Employee Provisions

Provision is made for the association’s liability for employee benefits arising from services renderedby employees to the end of the reporting period. Employee provisions have been measured at theamounts 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 ofpast events, for which it is probable that an outflow of economic benefits will result and that outflowcan be reliably measured. Provisions are measured at the best estimate of the amounts required tosettle 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

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

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). Receivablesand payables are stated inclusive of the amount of GST receivable or payable. The net amount ofGST recoverable from, or payable to, the ATO is included with other receivables or payables in theassets 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

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

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.

2. Cash on Hand

	2025	2024
Beyond Bank	5,024,960	8,577,221
Bank Australia	804,302	6,053,991
Beyond Bank - Visa Debit Card	1,660	78,912
Total Cash on Hand	**5,830,922**	**14,710,123**

3. Trade and Other Receivables

	2025	2024
Trade Receivables		
Accounts Receivable	6,876,243	5,439,050
Total Trade Receivables	**6,876,243**	**5,439,050**
Other Receivables		
Payment to ATO	45,507	-
GST	-	1,476,671
Total Other Receivables	**45,507**	**1,476,671**
Total Trade and Other Receivables	**6,921,750**	**6,915,721**

4. Borrowings

	2025	2024
ASCA - Loan	250,000	250,000
Employee Loans	526,003	631,318
Newport Islamic Society - Loan	250,000	250,000
Loans to HACFL Ltd	952,397	659,141
Loans to HACCL Ltd	60,065	4,816
Total Borrowings	**2,038,465**	**1,795,275**

5. Land and Buildings

	2025	2024
Buildings		
Buildings at Cost	13,022,287	4,210,000
Total Buildings	**13,022,287**	**4,210,000**
Total Land and Buildings	**13,022,287**	**4,210,000**

6. Furniture and Fittings, Property Improvements

	2025	2024
Furniture and Fittings		

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

	2025	2024
Furniture & Fixtures at Cost	525,952	513,264
Furniture & Fixtures Accum Dep	(312,581)	(282,972)
Total Furniture and Fittings	**213,371**	**230,292**
Property Improvements		
Property Improvements at Cost	235,020	235,020
Property Improvements Accum Dep	(50,635)	(46,216)
Total Property Improvements	**184,385**	**188,804**
Total Furniture and Fittings, Property Improvements	**397,757**	**419,096**

7. Plant and Equipment, Motor Vehicles

	2025	2024
Plant and Equipment		
Plant & Equipment	247,108	158,141
Plant &Equipment Accum.Dep	(105,923)	(103,482)
Total Plant and Equipment	**141,185**	**54,659**
Motor Vehicles & Computers At Cost		
Computers At Cost	35,693	35,693
Motor Vehicles at Cost	245,478	245,478
Motor Vehicles Accum Dep	(191,639)	(174,249)
Total Motor Vehicles & Computers At Cost	**89,532**	**106,921**
Total Plant and Equipment, Motor Vehicles	**230,717**	**161,580**

8. Trade and Other Payables

	2025	2024
Trade Creditors		
Trade Creditors	211,362	287,554
Total Trade Creditors	**211,362**	**287,554**
Total Trade and Other Payables	**211,362**	**287,554**

9. Provisions

	2025	2024
Provision for Holiday Pay	532,718	438,527
Provision for LSL	787,987	502,740
Total Provisions	**1,320,705**	**941,268**

10. Employee Entitlements

	2025	2024
PAYG Withholding Payable	-	1,228,568
Super Payable	173,883	154,882
Total Employee Entitlements	**173,883**	**1,383,450**

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

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