

# HUMANITARIAN AID LIMITED

England & Wales · Charity number 1031547

## Details

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**Other names** BRITISH HUMANITARIAN AID

**Status** Registered

**Legal form** Charitable company

**Company number** [02870531](#)

**Registered** 1994-01-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 11 Devon Road  
Canterbury  
CT1 1RP

**Phone** 01227453434

**Email** [ppedmonds1943@gmail.com](mailto:ppedmonds1943@gmail.com)

**Website** [www.britishhumanitarianaid.com](http://www.britishhumanitarianaid.com)

## Activities

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**Objects:** TO RELIEVE ALL PERSONS WHEREVER RESIDENT OR TEMPORARILY LOCATED BUT IN PARTICULAR CITIZENS OF CROATIA WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS AS A RESULT OF LOCAL NATIONAL OR INTERNATIONAL DISASTER OR BY REASON OF THEIR SOCIAL OR ECONOMIC CIRCUMSTANCES

**Activities:** Collecting Aid and raising funds in England to enable us to help and supply the Aid to the Ukraine. The funds are raised to carry this out. The Charity supports centres and orphanages in the Ukraine. The people we help are mainly children, disabled and elderly.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** CROATIA AND ELSEWHERE
- Ukraine

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-11-30	£65,494	£79,269	-	-
2024-11-30	£52,674	£83,699	-	-
2023-11-30	£76,581	£139,248	-	-
2022-11-30	£265,020	£192,711	-	-
2021-11-30	£152,738	£85,493	-	-

## Trustees

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Name	Role	Appointed
George Henry Mills		2015-12-01
PHILIP GEOFFREY EDMONDS		

**HUMANITARIAN AID LIMITED**

England & Wales - Charity number 1031547

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# Accounts

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Company registration number: 02870531  
Charity registration number: 1031547

**HUMANITARIAN AID LIMITED  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2025**

Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge, Folkestone  
Kent  
CT18 7TQ

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**Humanitarian Aid Limited  
Reference and Administrative Details  
For The Year Ended 30 November 2025**

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<b>Trustees</b>	Mrs V Budell Mr P Edmonds Mr G Mills
<b>Company Secretary</b>	Mrs V Budell
<b>Charity Number</b>	1031547
<b>Company Number</b>	02870531
<b>Registered Office</b>	11 Devon Road Canterbury Kent CT1 1RP
<b>Independent Examiner</b>	M E J Minus Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

**Humanitarian Aid Limited**  
**Company No. 02870531**  
**Trustees' Report For The Year Ended 30 November 2025**

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The trustees present their report and the financial statements for the year ended 30 November 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

The aim of the British Humanitarian Aid is to relieve all persons, wherever resident or temporarily located, but, in particular, citizens of Ukraine who are in conditions of hardship or distress as a result of local, national or international disaster or by reason of their social or economic circumstances.

#### **Public Benefit**

The charity achieves its aims and objectives by providing aid to citizens of Ukraine who are in conditions of hardship and distress.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

#### **Main Achievements**

See Annual Report below.

### **Financial Review**

#### **Reserves Policy**

At the year end, the Charity held unrestricted General Funds of £137,418 (2024: £151,193). These funds will be used to further the Charity's objectives.

The Trustees have agreed they should maintain the Charity's free reserves to a level of approximately six months expenditure. This policy is reviewed annually.

#### **Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

### **Structure, Governance and Management**

#### **Governing Document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Trustee Selection Methods**

Appointment of Trustees is made at the annual general meeting by election. All trustees shall retire from office at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.

#### **Annual Report**

Sadly, this year the only change to the situation in Ukraine has been the tremendous increase in the number of drones and missiles that Putin is sending over. Fortunately, the Ukrainians intercept and destroy many but some still get through. Chernihiv Oblast, where, our efforts are focused has suffered like most other regions from this increased activity. Fortunately, this has mostly been focused in trying to disrupt utilities and communication, rather than civilian targets. There have been regular blackouts and sometimes electricity has had to be rationed and shared around the districts. This also means that water supplies are often limited and heating in the tower blocks cannot operate.

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**Humanitarian Aid Limited  
Trustees' Report (continued)  
For The Year Ended 30 November 2025**

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**Annual Report - continued**

I have been out there on four occasions this year. Most of the time, you would be completely unaware of the continuing war if it were not for the frequent wail of the sirens. They sound whenever there is something in the air over any of Ukraine, but there is now an app you can use to see if it coming your way! I have heard explosions, and small arms fire directed at the drones, while in the city and in Horodnya District in the north.

Since 1991, when Ukraine achieved independence there has been slow but steady progress towards it functioning as a democracy. Not an easy task, as many who were in power initially were mostly still pro-Russia, and keen to look after themselves first. Things have changed, but it seems odd that there is virtually nothing that functions nationally. Just before the war, the government in Kiev had shifted more responsibility onto the individual Regions. Their authorities were now expected to function independently. Chernihiv Oblast, being one of the poorest, suffered greatly.

It is a good thing that many of the population are wonderfully obstinate, and there is a considerable amount of co-operation, together with a determination to work for the future. The "Aratta" team is a wonderful example of this attitude. The aid we send is little in comparison to the demand so they are focusing their efforts. The elderly, families with young children, displaced families and the disabled are currently their priorities, though few in real need are turned away.

The national monthly minimum wage is currently £141, state pension £67 and child allowance £16. Wages are 20% of the equivalent work in Kiev. These amounts are effectively below the cost of living, so it is not surprising that many struggle. Over a hundred people receive aid from the Aratta Centre in Chernihiv daily. Some organisations from further afield are still able to collect loads from Chernihiv for further distribution. Aratta, with our help distributes loads to two Aratta branches, in Makosheno and Snovsk, the Red Cross in Nizhin and Korop, and several district social services. Every item handed out is recorded and copies are available for scrutiny by the authorities!

We have given more support to the neglected villages in the extreme north of the region. Sergei and Maria Manuelenko are largely responsible for this action as they come down from Vahanichi to Chernihiv, with their van and a large trailer. The loads allocated and recorded by Arratta, then find their way to the villages, along rutted and pot-holed dirt roads. I assisted during my last visit. In Ilmivka village, families with young children left when the Russians invaded and most of the men were now tied up with the "Defence Forces". The two elderly ladies who greeted us, tearfully told us that "BHA and Aratta are the only people who care about us". It was very sobering and made me realise just what an effect our efforts had on these communities.

Between December '24 and November '25 we were able to collect and sort aid for five lorries, totalling 53,325 tonnes. We currently have nearly another load ready to go and several tonnes awaiting sorting and packing. In some ways, our aid might seem "just a drop in the ocean" of what is needed. However, in addition to the actual items sent we are telling the people that they are not alone, and people do care about them.

This work in Ukraine would not be possible without the aid and monetary donations that we receive from our many supporters. We would like to express our sincere gratitude to Fagus Lucida Stiftung (Switzerland) who funded four lorries. In the UK, we greatly appreciate all the support from so many individuals, also from the churches St.Nicholas Harpenden, St. Peter and St. Paul's Little Gaddesden, United Reformed Maidstone, River Methodist, St. Mary Magdelene Wandsworth, St. Bartholemew Wigginton, and St John's Methodist Whistable. In addition to these, the collections made by communities of Hurst Green and Oxted, South Croydon and Woldingham have a huge contribution. We are also most grateful to Brewers Decorators and Crisis for their donations. Lastly, but by no means least, without the support of Noel Tatt cards, who assist with their forklifts both in our warehouse and when loading the lorries, we could not function. We would also like to express our gratitude to Whittle Eastern European Logistics who source and monitor these lorries.

On a personal note, I would like to express my admiration and thanks to Valerie Budell for keeping our complicated accounts in order, and to Mick Trower for his generous efforts sorting and packing much of the aid.

**Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Humanitarian Aid Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Humanitarian Aid Limited  
Trustees' Report (continued)  
For The Year Ended 30 November 2025**

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs V Budell

Trustee  
18/02/2026



**Humanitarian Aid Limited**  
**Independent Examiner's Report to the Trustees of Humanitarian Aid Limited**  
**For The Year Ended 30 November 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M E J Minus  
19/02/2026  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge, Folkestone  
Kent  
CT18 7TQ

**Humanitarian Aid Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 November 2025**

		<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>4</b>	64,089	50,625
Investments	<b>5</b>	1,405	2,049
		<u>65,494</u>	<u>52,674</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:	<b>6</b>		
Charitable activities		(79,269)	(83,699)
		<u>(13,775)</u>	<u>(31,025)</u>
<b>NET EXPENDITURE</b>			
		<u>(13,775)</u>	<u>(31,025)</u>
<b>NET MOVEMENT IN FUNDS</b>			
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		151,193	182,218
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<u><u>137,418</u></u>	<u><u>151,193</u></u>

The notes on pages 8 to 12 form part of these financial statements.

**Humanitarian Aid Limited**  
**Statement of Financial Position**  
**As At 30 November 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>9</b>	2,381	3,555
		<u>2,381</u>	<u>3,555</u>
<b>CURRENT ASSETS</b>			
Stocks	<b>10</b>	750	850
Debtors	<b>11</b>	4,397	2,024
Cash at bank and in hand		131,095	145,914
		<u>136,242</u>	<u>148,788</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>12</b>	<u>(1,205)</u>	<u>(1,150)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>135,037</u>	<u>147,638</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>137,418</u>	<u>151,193</u>
<b>NET ASSETS</b>		<u>137,418</u>	<u>151,193</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		<u>137,418</u>	<u>151,193</u>
<b>TOTAL FUNDS</b>	<b>13</b>	<u>137,418</u>	<u>151,193</u>

For the year ending 30 November 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

*V. L. Budell*

Mrs V Budell

Trustee  
18/02/2026

The notes on pages 8 to 12 form part of these financial statements.

**Humanitarian Aid Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 November 2025**

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**1. General Information**

Humanitarian Aid Limited is a company limited by guarantee, incorporated in England and Wales, registered number 02870531 and registered charity number 1031547. The registered office is 11 Devon Road, Canterbury, Kent, CT1 1RP.

**2. Statement of Compliance**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**3. Accounting Policies**

**3.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**3.2. Going Concern Disclosure**

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

**3.3. Incoming Resources**

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 the income receivable can be measured reliably.

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either these conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Investment Income**

Interest is recognised once the interest has been received into the bank account.

**3.4. Resources Expended**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

**3.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	33% reducing balance basis
Fixtures & Fittings	25% reducing balance basis

**Humanitarian Aid Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2025**

**3.6. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method.

**3.7. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3.8. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

**3.9. Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**4. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	64,089	50,625

**5. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	1,405	2,049

**6. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	33,669	45,600	79,269

	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	35,971	47,728	83,699

**Humanitarian Aid Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2025**

**7. Support Costs**

	<b>2025</b> <b>Charitable activities</b> <b>£</b>
Premises expenses	16,381
General administration	26,809
Depreciation	1,174
Governance costs	1,236
	45,600
	<b>2024</b> <b>Charitable activities</b> <b>£</b>
Premises expenses	16,239
General administration	28,587
Depreciation	1,751
Governance costs	1,151
	47,728

**8. Average Number of Employees**

Average number of employees during the year was: 3 (2024: 3)

**9. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
As at 1 December 2024	47,335	2,118	49,453
As at 30 November 2025	47,335	2,118	49,453
<b>Depreciation</b>			
As at 1 December 2024	43,780	2,118	45,898
Provided during the period	1,174	-	1,174
As at 30 November 2025	44,954	2,118	47,072
<b>Net Book Value</b>			
As at 30 November 2025	2,381	-	2,381
As at 1 December 2024	3,555	-	3,555

**10. Stocks**

	<b>2025</b>	<b>2024</b>
	£	£
Stock	750	850

**Humanitarian Aid Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2025**

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	4,397	2,024

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,205	1,150

**13. Movement in Funds**

	<b>As at 1 December 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 November 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	151,193	65,494	(79,269)	137,418
<b>Total funds</b>	<u>151,193</u>	<u>65,494</u>	<u>(79,269)</u>	<u>137,418</u>

	<b>As at 1 December 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 November 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	182,218	52,674	(83,699)	151,193
<b>Total funds</b>	<u>182,218</u>	<u>52,674</u>	<u>(83,699)</u>	<u>151,193</u>

**14. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Travel	14,995	13,676

Number of trustees reimbursed for expenses during the year was 2 (2024: 3)

During the year expenses totalling £14,995 were reimbursed or paid directly to 2 trustees (2024: £13,676 - 3 Trustees) These expenses were for travel and other associated expenses incurred in travelling to Ukraine to perform the charity's activities and giving talks in the UK about the charity.

**15. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Humanitarian Aid Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 November 2025**

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**16. Company limited by guarantee**

The charity is limited by guarantee and has no share capital.

Every trustee of the charity undertakes to contribute to the assets of the charity, in the event of a winding up, such an amount as may be required not exceeding £1.

**Humanitarian Aid Limited**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 November 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	64,089	50,625
	<u>64,089</u>	<u>50,625</u>
<b>Investments</b>		
Bank interest receivable	1,405	2,049
	<u>1,405</u>	<u>2,049</u>
	<u>65,494</u>	<u>52,674</u>
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Charitable activities</b>		
Costs of goods donated	(22,539)	(30,042)
Vehicle running costs	(7,332)	(2,578)
Fuel for talks and collections	(3,798)	(3,351)
Rent	(15,372)	(15,348)
Rates and water	(521)	(449)
Cleaning	(488)	(442)
Hire and leasing of motor vehicles	(22,722)	(23,891)
Office equipment	(295)	(389)
Insurance	(1,693)	(1,671)
Printing, postage and stationery	(735)	(1,541)
Telephone	(1,250)	(907)
Bank charges	(79)	-
Sundry expenses	(35)	(188)
Depreciation of motor vehicles	(1,174)	(1,751)
Accountancy fees	(1,236)	(1,151)
	<u>(79,269)</u>	<u>(83,699)</u>
	<u>(79,269)</u>	<u>(83,699)</u>
<b>NET EXPENDITURE</b>	<u>(13,775)</u>	<u>(31,025)</u>

**HUMANITARIAN AID LIMITED**

England & Wales - Charity number 1031547

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# Accounts

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Company registration number: 02870531

Charity registration number: 1031547

# Humanitarian Aid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2024

# Humanitarian Aid Limited

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## **Humanitarian Aid Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr P G Edmonds Ms V L Budell Mr G H Mills
<b>Secretary</b>	Ms V L Budell
<b>Charity Registration Number</b>	1031547
<b>Company Registration Number</b>	02870531
<b>Registered Office</b>	11 Devon Road Canterbury Kent CT1 1RP
<b>Independent Examiner</b>	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

# Humanitarian Aid Limited

## Trustees' Report

The Trustees present their annual report together with the financial statements of the Company for the period ended 30 November 2024. The Annual report serves the purposes of both the Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirement of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(issued in October 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required if medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### a. Policies and objectives

The aim of British Humanitarian Aid is to relieve all persons, wherever resident or temporarily located, but, in particular, citizens of Ukraine who are in conditions of hardship or distress as a result of local, national or international disaster or by reason of their social or economic circumstances.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity (PB2)'.

### Achievements and performance

#### a. Main achievements of the Company

See Annual Report below.

### Financial review

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

#### b. Reserves policy

At the year end, the Charity held unrestricted General Funds of £151,193 (2023 - £182,218). These funds will be used to further the Charity's objectives.

The Trustees have agreed they should maintain the Charity's free reserves to a level of approximately six months expenditure. This policy is reviewed annually.

### Structure, governance and management

#### a. Governing document

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **Humanitarian Aid Limited**

### **Trustees' Report**

#### **b. Recruitment and appointment of new trustees**

Appointment of Trustees is made at the annual general meeting by election. All trustees shall retire from office at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.

# Humanitarian Aid Limited

## Trustees' Report

### Annual Report

Ever since the arrival of Covid in 2020, and the Russian invasion of Ukraine in 2022, the nature of our collections has changed. The visits to private homes have ceased almost completely. Fortunately, churches and communities, quite widely spread, have continued their generous support. The fact that other "news" has replaced the daily reports from Ukraine has had little impact on the work of BHA. We also receive valuable assistance, both practical and material, from several businesses and organisations.

Last December, Tony's iconic van was filled with aid and driven to Chernihiv, Ukraine where it will now be donated to the local Defence Force. With this and a further five lorries we have delivered 7448 boxes/items with a total weight of just under 53 tonnes. As usual, all of this goes directly to Chernihiv, in the North of Ukraine and our partner organisation, Aratta. They continue to do wonderful work, supporting needy individuals from the city and nearby villages directly from their centre. The Chernihiv Military Hospital, the local Defence units and Charities for the disabled also receive aid. In fact, we had a report back, that respirators donated by Sussex and Surrey Police had been used and saved the lives of several men. Since the war started, they have also received supplies from World Central Kitchen, mostly tinned goods but also flour, sugar and cooking oil. They create packs of these which they then distribute to around 120 pensioners a day. All distributed aid needs accompanying documents, which takes time. Collections take place on a rota basis.

We provided Aratta with a large left-hand drive van some years ago so that aid could also be distributed further afield. A few organisations from district towns have transport and can collect loads themselves. This helps, because with so many of the men involved with defending the country, there is a shortage of qualified drivers. I have "helped out" during my four visits this year and taken aid to the Aratta branches in Snovsk and Makosheno, with further loads to 20 social service departments and Red Cross branches in other towns and communities. There is so little support from the authorities, that the little we can do is to them of far greater significance than we would expect. It shows them that there are people who care and that they are not alone. They are surprised that I would go to Ukraine and our visits are a far bigger boost to them than we would think. I am now well enough known that off duty soldiers at the check points wave to me as I pass.

It is strange when you arrive, by coach, at Kiev. We all hear of the constant attacks and the damage caused, so seeing roads blocked with traffic, shops lit and trading, and with pavements full of people, it seems bizarre. The Ukrainians are determined to do all they can to carry on with their lives. While driving through Kiev you see little damage and only the constant alarms remind you of the risks the war creates for all. Chernihiv has had relatively few attacks from missiles and drones, one while I was there in July which hit a hotel used by the army, a hospital and a school. Stress, however is constant as alarms sound any time something is in their airspace, regardless of whether the risk is local.

Most of the time, the wonderful people of Chernihiv Oblast go about their lives as close to normal as they can. The sirens go most days and often several times during the night. The city has been lucky and has only had about 9 missile strikes during the year. When I was having a morning coffee, one day in June, the morning alarm sounded and was followed by the drone of three missiles which exploded a couple of kilometres away, damaging a hotel, school and hospital. The theatre in the main square of the city had been hit previously. The towns near the Russian border in the NE of our region are frequently shelled and there has been heightened concern following the Ukraine attack on Russia's Kursk district. This was launched from Sumy Region, just east of Chernihiv. The massive defences throughout the north of our region have increased steadily throughout the year. They are extremely visible, and I suspect they are intended as a deterrent.

We visited one group of villages to the west of Chernihiv, early in the year. They had been occupied by Russian troops during their failed attempt to get to Kiev in February and March 2022. Residents had been killed or abused and, with the troops having no support from Russia, anything that could be stolen, was stolen. The occupation's effect still in evidence. All that we met and spoke to, seemed thoroughly dispirited and there appeared to be no wish to move on and build for the future.

## Humanitarian Aid Limited

### Trustees' Report

This was quite a shock, as the vast majority that we deal with are determined that they will never give up, whatever Putin does to try to weaken their resolve. There must be financial support coming from somewhere as there are huge construction/improvement projects being undertaken.

One real concern is that of the children's education. Only schools with access to a proper shelter are allowed to operate. Several in our region have built them from scratch, so determined are they to care for their children. Work can be set to be done at home, but lack of contact and support from the teachers, diminishes its value. Add to this, the fact that their lives are disrupted by the alarms, both day and night, and there will surely be long lasting damage done to their development.

For the time being we, Valerie on the accounts and myself with the aid, are carrying on as best as we can. We are extremely grateful for the support we are continuing to get from all contributors to British Humanitarian Aid.

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Humanitarian Aid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 of the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 11-2-25 and signed on its behalf by:



Ms V L Budell

Company secretary and trustee

## Humanitarian Aid Limited

### Independent Examiner's Report to the trustees of Humanitarian Aid Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Humanitarian Aid Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
.....

Mark Minus FCA  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge  
Folkestone  
Kent  
CT18 7TQ

Date: 17/02/2025

## Humanitarian Aid Limited

### Statement of Financial Activities for the Year Ended 30 November 2024 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	50,625	50,625
Investment income	4	<u>2,049</u>	<u>2,049</u>
Total income		<u>52,674</u>	<u>52,674</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(83,699)</u>	<u>(83,699)</u>
Total expenditure		<u>(83,699)</u>	<u>(83,699)</u>
Net expenditure		<u>(31,025)</u>	<u>(31,025)</u>
Net movement in funds		(31,025)	(31,025)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>182,218</u>	<u>182,218</u>
Total funds carried forward	14	<u>151,193</u>	<u>151,193</u>
		Unrestricted funds £	Total 2023 £
	Note		
<b>Income and Endowments from:</b>			
Donations and legacies	3	74,750	74,750
Investment income	4	<u>1,831</u>	<u>1,831</u>
Total income		<u>76,581</u>	<u>76,581</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(139,248)</u>	<u>(139,248)</u>
Total expenditure		<u>(139,248)</u>	<u>(139,248)</u>
Net expenditure		<u>(62,667)</u>	<u>(62,667)</u>
Net movement in funds		(62,667)	(62,667)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>244,885</u>	<u>244,885</u>
Total funds carried forward	14	<u>182,218</u>	<u>182,218</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 14.

The notes on pages 9 to 15 form an integral part of these financial statements.

**Humanitarian Aid Limited**  
**(Registration number: 02870531)**  
**Balance Sheet as at 30 November 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	3,555	5,307
<b>Current assets</b>			
Stocks	11	850	750
Debtors	12	2,024	2,299
Cash at bank and in hand		<u>145,914</u>	<u>174,977</u>
		148,788	178,026
<b>Creditors: Amounts falling due within one year</b>	13	<u>(1,150)</u>	<u>(1,115)</u>
<b>Net current assets</b>		<u>147,638</u>	<u>176,911</u>
<b>Net assets</b>		<u>151,193</u>	<u>182,218</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>151,193</u>	<u>182,218</u>
<b>Total funds</b>	14	<u>151,193</u>	<u>182,218</u>

For the financial year ending 30 November 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on ~~11.12.25~~ and signed on their behalf by:

V. L. Budell  
Ms V L Budell  
Company secretary and trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

# Humanitarian Aid Limited

## Notes to the Financial Statements for the Year Ended 30 November 2024

### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

11 Devon Road  
Canterbury  
Kent  
CT1 1RP

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Humanitarian Aid Limited 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 notes.

#### Going concern

The trustees consider it appropriate to prepare the financial statements on a going concern basis.

#### Income and endowments

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 the income receivable can be measured reliably.

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Investment income

Interest is recognised once the interest has been received into the bank account.

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	33% reducing balance basis
Fixtures and fittings	25% reducing balance basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	<u>50,625</u>	<u>50,625</u>	<u>74,750</u>
	<u>50,625</u>	<u>50,625</u>	<u>74,750</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,049</u>	<u>2,049</u>	<u>1,831</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Staff costs		-	-	1,500
Costs of goods donated		30,042	30,042	57,001
Fuel for talks and collections		3,351	3,351	7,949
Rent		15,348	15,348	15,348
Rates & Water		450	450	270
Insurance		1,671	1,671	1,574
Telephone		907	907	692
Printing, postage and stationery		1,539	1,539	2,346
Sundry expenses		188	188	83
Cleaning		442	442	407
Office equipment		389	389	385
Motor expenses		2,578	2,578	4,068
Hire of Vehicles		23,892	23,892	43,626
Bank charges		-	-	18
Motor Vehicles depreciation charge		1,751	1,751	2,614
Governance costs	6	1,151	1,151	1,367
		<u>83,699</u>	<u>83,699</u>	<u>139,248</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,151	1,151	1,367
	<u>1,151</u>	<u>1,151</u>	<u>1,367</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Reverend A J W Budell**

Reverend A J W Budell received remuneration of £Nil (2023: £1,500) during the year.

During the year expenses totalling £13,676 were reimbursed or paid directly to 3 trustees (2023: £20,138 - 3 Trustees)

These expenses were for travel and other associated expenses incurred in travelling to Ukraine to perform the charity's activities and giving talks in the UK about the charity.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £
<b>Staff costs during the year were:</b>	
Wages and salaries	<u>1,500</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 December 2023	<u>2,118</u>	<u>47,335</u>	<u>49,453</u>
At 30 November 2024	<u>2,118</u>	<u>47,335</u>	<u>49,453</u>
<b>Depreciation</b>			
At 1 December 2023	2,118	42,028	44,146
Charge for the year	<u>-</u>	<u>1,752</u>	<u>1,752</u>
At 30 November 2024	<u>2,118</u>	<u>43,780</u>	<u>45,898</u>
<b>Net book value</b>			
At 30 November 2024	<u>-</u>	<u>3,555</u>	<u>3,555</u>
At 30 November 2023	<u>-</u>	<u>5,307</u>	<u>5,307</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### 11 Stock

	2024 £	2023 £
Donated goods	<u>850</u>	<u>750</u>

#### 12 Debtors

	2024 £	2023 £
Prepayments	<u>2,024</u>	<u>2,299</u>

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>1,150</u>	<u>1,115</u>

#### 14 Funds

	Balance at 1 December 2023 £	Incoming resources £	Resources expended £	Balance at 30 November 2024 £
<b>Unrestricted funds</b>				
General	<u>182,218</u>	<u>52,674</u>	<u>(83,699)</u>	<u>151,193</u>
	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Balance at 30 November 2023 £
<b>Unrestricted funds</b>				
General	<u>244,885</u>	<u>76,581</u>	<u>(139,248)</u>	<u>182,218</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2024

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 November 2024 £
Tangible fixed assets	3,555	3,555
Current assets	148,788	148,788
Current liabilities	(1,150)	(1,150)
Total net assets	<u>151,193</u>	<u>151,193</u>

	Unrestricted funds General £	Total funds at 30 November 2023 £
Tangible fixed assets	5,307	5,307
Current assets	178,026	178,026
Current liabilities	(1,115)	(1,115)
Total net assets	<u>182,218</u>	<u>182,218</u>

## Humanitarian Aid Limited

### Detailed Statement of Financial Activities for the Year Ended 30 November 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	50,625	74,750
Investment income (analysed below)	2,049	1,831
Total income	<u>52,674</u>	<u>76,581</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(83,699)</u>	<u>(139,248)</u>
Total expenditure	<u>(83,699)</u>	<u>(139,248)</u>
Net expenditure	<u>(31,025)</u>	<u>(62,667)</u>
Net movement in funds	(31,025)	(62,667)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>182,218</u>	<u>244,885</u>
Total funds carried forward	<u><u>151,193</u></u>	<u><u>182,218</u></u>

## Humanitarian Aid Limited

### Detailed Statement of Financial Activities for the Year Ended 30 November 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	50,625	74,750
	50,625	74,750
<i>Investment income</i>		
Bank interest received	2,049	1,831
	2,049	1,831
<i>Charitable activities</i>		
Costs of goods donated	(30,042)	(57,001)
Fuel for talks and collections	(3,351)	(7,949)
Wages and salaries	-	(1,500)
Rent	(15,348)	(15,348)
Rates & Water	(450)	(270)
Insurance	(1,671)	(1,574)
Telephone	(907)	(692)
Printing, postage and stationery	(1,539)	(2,346)
Sundry expenses	(188)	(83)
Cleaning	(442)	(407)
Office equipment	(389)	(385)
Motor expenses	(2,578)	(4,068)
Hire of Vehicles	(23,892)	(43,626)
Bank charges	-	(18)
Motor Vehicles depreciation charge	(1,751)	(2,614)
Accountancy fees	(1,151)	(1,367)
	(83,699)	(139,248)

This page does not form part of the statutory financial statements.

**HUMANITARIAN AID LIMITED**

England & Wales - Charity number 1031547

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# Accounts

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Company registration number: 02870531

Charity registration number: 1031547

# Humanitarian Aid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2023

# Humanitarian Aid Limited

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## **Humanitarian Aid Limited**

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The Trustees present their annual report together with the financial statements of the Company for the period ended 30 November 2023. The Annual report serves the purposes of both the Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirement of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(issued in October 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required if medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

The aim of British Humanitarian Aid is to relieve all persons, wherever resident or temporarily located, but, in particular, citizens of Ukraine who are in conditions of hardship or distress as a result of local, national or international disaster or by reason of their social or economic circumstances.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity (PB2)'.

#### **Achievements and performance**

##### **a. Main achievements of the Company**

See Annual Report below.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

##### **b. Reserves policy**

At the year end, the Charity held unrestricted General Funds of £182,218 (2022 - £244,885). These funds will be used to further the Charity's objectives.

The Trustees have agreed they should maintain the Charity's free reserves to a level of approximately six months expenditure. This policy is reviewed annually.

#### **Structure, governance and management**

##### **a. Governing document**

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **Humanitarian Aid Limited**

### **Trustees' Report**

#### **b. Recruitment and appointment of new trustees**

Appointment of Trustees is made at the annual general meeting by election. All trustees shall retire from office at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.

## Humanitarian Aid Limited

### Trustees' Report

#### Annual Report

On 22 May this year, out of the blue, our founder director, Reverend Tony Budell, collapsed and died from a ruptured aortic aneurysm during a routine trip collecting aid from friends in Switzerland. Over the years, Tony's efforts organising the collecting and delivering of aid to Romania, The Balkans and, latterly to Chernihiv Region, Ukraine have made a dramatic difference to the lives of the many organisations and individuals who have received support. He will be sadly missed. Following an earlier collection from Switzerland in the Spring, he had driven into Ukraine and delivered 1.7 tonnes of aid and sanitary items to the Aratta team, who met him in Lviv. A service to celebrate Tony's life was held at Barham Crematorium on 26 June 2023. It is our intention to continue his work for the immediate future, but we will have to see how things work out.

In comparison to the devastation in the East of Ukraine, the city of Chernihiv, and Chernihiv Region, suffered only slight physical damage from the initial incursion of Putin's "special military action". Since the Russians' withdrawal there have been massive efforts to get the infrastructure stabilised and repaired. Internal transport routes are now mostly restored with many of the bridges destroyed during the invasion now replaced, or well on the way to being replaced. However, shelling from within Russia and Belarus continues. The district towns of Semenivka and Novgorod Siversky, only 10 km from the northern border are badly affected. Many of their population, especially those with children, have moved from these districts to Chernihiv or further West. Throughout the region sirens, warning of aerial activity, frequently interrupt normal life. Shops and restaurants close and children from schools and kindergartens rush down to nearby cellars.

Chernihiv used to receive many of its supplies from Belarus and Russia. Now these are obviously closed and carefully monitored. This has put huge pressure on the distribution systems. In Ukraine itself, much trade used to be via routes to the North, East and South of the country. With only Western border crossings open the delays are huge (around 100 hours) and currently made worse by the Polish lorry drivers protesting about what they see as unfair competition from Ukrainian drivers. Getting even basic supplies is difficult and prices have increased hugely.

With so little support from the authorities, communities rely on the services provided by other charitable organisations. BHA and Aratta are still providing support despite Covid never being got under control as in the UK, and transport for all is difficult. Several years ago, we were introduced to a new charity in the city, Parent's Voice which provided day care for children and young adults with disabilities or learning difficulties. They were able to get a permanent home in a disused "utilities" building. We have provided help with external security, complete rewiring including surveillance and wi-fi, widening of doors for wheelchair access and the installation of a new toilet and wet room. Wallpaper and paint that we have sent has helped with the renovation and most of the building, including the sensory room, has now been renovated. The charity has continued to operate despite difficulties and many of the parents are now active creating support for the Defence Forces. Much machining and knitting has resulted in quantities of warm clothing, and they have also been making the most amazing camouflage nets!

The Aratta Organisation in Chernihiv, through whom all our aid is distributed, continues to be ably led by Victoria Filatova, now both a pensioner (a paltry £60 per month) and a grandmother. Fortunately, she has the support of her daughter and many friends. This determined team is in good spirits. Being together on a regular basis and providing much needed support for others has helped them through this stressful time. There has been regular distribution of aid to people direct from their centre, but so great has been the demand that they have been forced to institute a booking system. On one occasion, they had to seek support from the police as, by opening time, there were over 200 people assembled outside, all desperate for help. Aratta regularly assists between 80 and 100 people a day. An emphasis has been put on supporting the elderly and displaced though anyone in need is helped where possible. In addition, they have continued to provide aid to, or via, other organisations throughout the city and the Region.

## Humanitarian Aid Limited

### Trustees' Report

There are still no commercial flights into Ukraine, so my visit to Chernihiv in July, BHA's first since Covid and the war, entailed flying to Warsaw, followed by a 17 hour coach journey to Kiev. During the visit we distributed aid from a recent lorry to several organisations in the Region who were without their own transport. We also re-established contact with the inspirational children's home/school "Sokolyato" in the village of Budishche near Korop. Despite initial problems with the authorities, they have now purchased the old village school buildings together with some adjacent houses and land. Created by Pastor Sokol, it is now run by dedicated members of his hard-working family. It provides a caring home for orphans and children in care. A few single mothers, who needed support, also live there with their children. It is a lively community and wonderful place to visit. The children are so open and full of happiness and life. Education, in its fullest sense, starts there with the youngest while the older children attend school in the local district town. They have a small-holding and keep chickens, pigs and a couple of cows. In fact, a calf was born while we were there.

At the start of the year, we rather expected that, after last year's prolific response, we would suffer from donor fatigue. However, we were wrong. Fortunately, Ukraine's problems were kept well featured in the daily news, though the recent crisis in Gaza has now come to the fore. "Out of date" PPE and medical items are more than acceptable in Ukraine and Crisis and the Red Cross have passed donors who were searching for a use for their goods on to us. The hospitals and the army have been grateful recipients. It is amazing how "the word" gets round and we have acquired one new village, a new organisation, and several new individual donors who are interested in organising collections. In fact, we have done surprisingly well and 8 lorries with 77.4 tonnes of aid have been delivered. This weight appears slightly down on previous years, but we are using lighter boxes and there has been a vast quantity of light but bulky bedding. We currently have around 16 tonnes of aid left in the warehouse, awaiting the next lorry in the new year.

Of course, our work is entirely dependent on what material and financial donations we receive. None of this would have happened without our loyal individual supporters, plus the many churches, communities, businesses and organisations who have also made generous contributions. A special mention must go to Penny Kirk and the Hurst Green and Oxted communities who have now totalled 31 full van loads since the start of the war, also to Edie and her mum from Ewhurst, who have organised schoolmates and friends to assemble personalised gift bags for all the children at the Sokolyatko home. We, and all our colleagues at Aratta, are most grateful for all the support. At present all loads are delivered directly to Aratta and distribution can start immediately. This is a bonus, though there is still a lot of paperwork involved with the distribution.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Humanitarian Aid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 of the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

## Humanitarian Aid Limited

### Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ~~14~~-1-24 and signed on its behalf by:

*V. L. Budell*  
.....  
Ms V L Budell  
Company secretary and trustee

## Humanitarian Aid Limited

### Independent Examiner's Report to the trustees of Humanitarian Aid Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

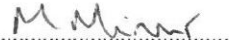
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Humanitarian Aid Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Minus FCA  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge  
Folkestone  
Kent  
CT18 7TQ

Date: 17/01/2024

## Humanitarian Aid Limited

### Statement of Financial Activities for the Year Ended 30 November 2023 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	74,750	74,750
Investment income	4	1,831	1,831
Total income		<u>76,581</u>	<u>76,581</u>
<b>Expenditure on:</b>			
Charitable activities	5	(139,248)	(139,248)
Total expenditure		<u>(139,248)</u>	<u>(139,248)</u>
Net expenditure		<u>(62,667)</u>	<u>(62,667)</u>
Net movement in funds		(62,667)	(62,667)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>244,885</u>	<u>244,885</u>
Total funds carried forward	14	<u>182,218</u>	<u>182,218</u>
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	264,662	264,662
Investment income	4	358	358
Total income		<u>265,020</u>	<u>265,020</u>
<b>Expenditure on:</b>			
Charitable activities	5	(192,711)	(192,711)
Total expenditure		<u>(192,711)</u>	<u>(192,711)</u>
Net income		<u>72,309</u>	<u>72,309</u>
Net movement in funds		72,309	72,309
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>172,576</u>	<u>172,576</u>
Total funds carried forward	14	<u>244,885</u>	<u>244,885</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 14.

The notes on pages 10 to 16 form an integral part of these financial statements.

**Humanitarian Aid Limited**  
**(Registration number: 02870531)**  
**Balance Sheet as at 30 November 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	5,307	7,921
<b>Current assets</b>			
Stocks	11	750	1,300
Debtors	12	2,299	2,565
Cash at bank and in hand		174,977	234,179
		<u>178,026</u>	<u>238,044</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(1,115)</u>	<u>(1,080)</u>
<b>Net current assets</b>		<u>176,911</u>	<u>236,964</u>
<b>Net assets</b>		<u>182,218</u>	<u>244,885</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>182,218</u>	<u>244,885</u>
<b>Total funds</b>	14	<u>182,218</u>	<u>244,885</u>

For the financial year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on .....14.12.23 and signed on their behalf by:

.....V. L. Budell  
Ms V L Budell  
Company secretary and trustee

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2023

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

11 Devon Road  
Canterbury  
Kent  
CT1 1RP

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Humanitarian Aid Limited 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 notes.

##### **Going concern**

The trustees consider it appropriate to prepare the financial statements on a going concern basis.

##### **Income and endowments**

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 the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### **Investment income**

Interest is recognised once the interest has been received into the bank account.

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2023

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor Vehicles	33% reducing balance basis
Fixtures and fittings	25% reducing balance basis

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2023

#### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	<u>74,750</u>	<u>74,750</u>	<u>264,662</u>
	<u>74,750</u>	<u>74,750</u>	<u>264,662</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,831</u>	<u>1,831</u>	<u>358</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2023

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Staff costs		1,500	1,500	3,000
Costs of goods donated		57,001	57,001	105,686
Fuel for talks and collections		7,949	7,949	8,163
Rent		15,348	15,348	15,348
Rates & Water		270	270	281
Insurance		1,574	1,574	1,418
Telephone		692	692	1,127
Printing, postage and stationery		2,346	2,346	2,047
Sundry expenses		83	83	26
Cleaning		407	407	607
Office equipment		385	385	233
Motor expenses		4,068	4,068	10,902
Hire of Vehicles		43,626	43,626	38,340
Bank charges		18	18	-
Motor Vehicles depreciation charge		2,614	2,614	3,901
Governance costs	6	1,367	1,367	1,632
		<u>139,248</u>	<u>139,248</u>	<u>192,711</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,367	1,367	1,632
	<u>1,367</u>	<u>1,367</u>	<u>1,632</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2023

#### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Reverend A J W Budell**

Reverend A J W Budell received remuneration of £1,500 (2022: £3,000) during the year.

During the year expenses totalling £20,138 were reimbursed or paid directly to 3 trustees (2022: £45,495 - 3 Trustees)

These expenses were for travel and other associated expenses incurred in travelling to Ukraine to perform the charity's activities and giving talks in the UK about the charity.

#### 8 Staff costs

The aggregate payroll costs were as follows.

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	1,500	3,000

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 December 2022	2,118	47,335	49,453
At 30 November 2023	2,118	47,335	49,453
<b>Depreciation</b>			
At 1 December 2022	2,118	39,414	41,532
Charge for the year	-	2,614	2,614
At 30 November 2023	2,118	42,028	44,146
<b>Net book value</b>			
At 30 November 2023	-	5,307	5,307
At 30 November 2022	-	7,921	7,921

**Humanitarian Aid Limited**

**Notes to the Financial Statements for the Year Ended 30 November 2023**

**11 Stock**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donated goods	750	1,300
	<u>750</u>	<u>1,300</u>

**12 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	2,299	2,565
	<u>2,299</u>	<u>2,565</u>

**13 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	1,115	1,080
	<u>1,115</u>	<u>1,080</u>

**14 Funds**

	<b>Balance at 1 December 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 November 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	244,885	76,581	(139,248)	182,218
	<u>244,885</u>	<u>76,581</u>	<u>(139,248)</u>	<u>182,218</u>

	<b>Balance at 1 December 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 November 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	172,576	265,020	(192,711)	244,885
	<u>172,576</u>	<u>265,020</u>	<u>(192,711)</u>	<u>244,885</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2023

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 November 2023 £</b>
Tangible fixed assets	5,307	5,307
Current assets	178,026	178,026
Current liabilities	(1,115)	(1,115)
Total net assets	<u>182,218</u>	<u>182,218</u>

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 November 2022 £</b>
Tangible fixed assets	7,921	7,921
Current assets	238,044	238,044
Current liabilities	(1,080)	(1,080)
Total net assets	<u>244,885</u>	<u>244,885</u>

## Humanitarian Aid Limited

### Detailed Statement of Financial Activities for the Year Ended 30 November 2023

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	74,750	264,662
Investment income (analysed below)	1,831	358
Total income	<u>76,581</u>	<u>265,020</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(139,248)</u>	<u>(192,711)</u>
Total expenditure	<u>(139,248)</u>	<u>(192,711)</u>
Net (expenditure)/income	<u>(62,667)</u>	<u>72,309</u>
Net movement in funds	(62,667)	72,309
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>244,885</u>	<u>172,576</u>
Total funds carried forward	<u><u>182,218</u></u>	<u><u>244,885</u></u>

This page does not form part of the statutory financial statements.

## Humanitarian Aid Limited

### Detailed Statement of Financial Activities for the Year Ended 30 November 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i><b>Donations and legacies</b></i>		
Donations	74,750	264,662
	<u>74,750</u>	<u>264,662</u>
<i><b>Investment income</b></i>		
Bank interest received	1,831	358
	<u>1,831</u>	<u>358</u>
<i><b>Charitable activities</b></i>		
Costs of goods donated	(57,001)	(105,686)
Fuel for talks and collections	(7,949)	(8,163)
Wages and salaries	(1,500)	(3,000)
Rent	(15,348)	(15,348)
Rates & Water	(270)	(281)
Insurance	(1,574)	(1,418)
Telephone	(692)	(1,127)
Printing, postage and stationery	(2,346)	(2,047)
Sundry expenses	(83)	(26)
Cleaning	(407)	(607)
Office equipment	(385)	(233)
Motor expenses	(4,068)	(10,902)
Hire of Vehicles	(43,626)	(38,340)
Bank charges	(18)	-
Motor Vehicles depreciation charge	(2,614)	(3,901)
Accountancy fees	<u>(1,367)</u>	<u>(1,632)</u>
	<u>(139,248)</u>	<u>(192,711)</u>

This page does not form part of the statutory financial statements.

**HUMANITARIAN AID LIMITED**

England & Wales - Charity number 1031547

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# Accounts

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Company registration number: 02870531

Charity registration number: 1031547

# Humanitarian Aid Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2022

# Humanitarian Aid Limited

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## **Humanitarian Aid Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Reverend A J W Budell Mr P G Edmonds Mr G H Mills
<b>Secretary</b>	Ms V L Budell
<b>Charity Registration Number</b>	1031547
<b>Company Registration Number</b>	02870531
<b>Registered Office</b>	11 Devon Road Canterbury Kent CT1 1RP
<b>Independent Examiner</b>	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

# Humanitarian Aid Limited

## Trustees' Report

The Trustees present their annual report together with the financial statements of the Company for the period ended 30 November 2022. The Annual report serves the purposes of both the Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirement of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required if medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### Objectives and activities

#### a. Policies and objectives

The aim of British Humanitarian Aid is to relieve all persons, wherever resident or temporarily located, but, in particular, citizens of Ukraine who are in conditions of hardship or distress as a result of local, national or international disaster or by reason of their social or economic circumstances.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including guidance 'Public benefit: running a charity (PB2)'.

### Achievements and performance

#### a. Main achievements of the Company

See Annual Report below.

### Financial review

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. The Trustees have considered the impact of COVID-19 as part of their going concern assessment.

#### b. Reserves policy

At the year end, the Charity held unrestricted General Funds of £237,012 (2021 - £172,576). These funds will be used to further the Charity's objectives.

The Trustees have agreed they should maintain the Charity's free reserves to a level of approximately six months expenditure. This policy is reviewed annually.

### Structure, governance and management

#### a. Governing document

The charity is controlled by its governing documents, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **Humanitarian Aid Limited**

### **Trustees' Report**

#### **b. Recruitment and appointment of new trustees**

Appointment of Trustees is made at the annual general meeting by election. All trustees shall retire from office at the end of the annual general meeting next after the date on which they came into office but they may be re-elected or re-appointed.

# Humanitarian Aid Limited

## Trustees' Report

### Annual Report

December 2021 seems a long time ago, with all that has happened since. I could cut and paste from last year's report as we continued to work round covid, made our traditional collections and received a lot of aid because the charity shops and tips were closed. In Ukraine, Aratta's aid distribution was still being slowed up by covid regulations that limited the people that could be admitted to their warehouse at one time. As a result, the stock of donated aid filled our Canterbury warehouse. Mid-January, Aratta managed to clear one of the customs' warehouses in Chernihiv and we despatched a lorry. We continued to attack the black sack mountain that had reached the ceiling in the corner of our warehouse.

The conflict in the East, between the Ukrainian army and the Russian backed separatists, had been going on in parts of Luhansk and Donetsk since 2014. Thousands of Russian troops were supposedly "exercising" in Russia adjacent to these Regions. Four hundred miles away from Chernihiv this was still having little influence on the lives of the population. However, concern had increased when, on 21st February, Putin "recognised" the separatist claims to be Independent Republics and his troops moved in to defend "the Russian speakers" against Ukrainian nationalism.

With an over full warehouse and the growing tension in Ukraine we made plans to send a couple of lorries of aid out "before things got worse". We finalised our arrangements with Aratta and the transport agency on February 23rd!. On 24th the Russian president Vladimir Putin announced a "special military operation" aiming for the "demilitarisation" and "denazification" of Ukraine. As well as invading from the South-East, Russian troops moved in, through Chernihiv Region from both Belarus and Russia, with the intention of achieving his aims of "taking Kiev in 3 days and installing a Russia friendly government". The local opposition caused them catastrophic losses of equipment and moral. Unable to cope with the Ukrainian military, the Russians turned to inflicting as much damage as possible on civilian buildings and the infrastructure. They focused on hospitals, school, kindergartens, churches, and communication networks. Many war crimes were committed.

Without proper support, several Russian Brigades surrendered, and with the abject failure of others, in April, Ukrainian Troops liberated the region. Putin stating that the withdrawal was "because they had achieved his aims". Rocket attacks on Chernihiv and its Region continued, along with missile and bombing strikes upon its 15 cities, 45 towns and nearly 1,500 villages. Frequent period spent sheltering in cellars during the raids causing great stress to the population.

Meanwhile, as we listened to the News in horror, we had an overflowing warehouse with two ready packed loads of aid just awaiting transport. The obvious answer was to send out to help Poland with the thousands of Ukrainian refugees arriving at their border. All major relief agencies were contacted to try to get an address to send to. Not one bothered to reply! By chance we heard that a Polish lorry company based in Wellingborough was already taking aid to Zamoszcz, in Poland, and they gave us some details. Once we had contacted them, we set about trying to organise a lorry. A minor problem arose as the centre did not want clothing as they had neither the space nor the helpers to cope with sorting it.

By chance some months before, I had been approached by a man who enquired about what BHA did. I explained and he then offered us a thousand camp beds! It turned out that he, Chris Beer, worked for Crisis at Christmas. They had been forced to scrap their winter shelters by covid and after two years they decided the new programme, with hotel accommodation instead, was better for all. This left them with a large warehouse in Dagenham full of equipment that they needed to lose! We were able to work with them to prepare pallets of aid ready for despatch. Beds, bedding, sanitary items, toiletries, catering equipment and art materials were all available.

## Humanitarian Aid Limited

### Trustees' Report

People were already calling us to see what they could do to help, including Boden's from Leicester. The first full lorry for Poland picked up pallets at Boden's , Dagenham and from us in Canterbury. Contact with the Polish transport company in Wellingborough continued as enthusiastic groups responding to the daily news sought to send aid out. Frequently they paid for a lorry but had insufficient to fill it. The firm then contacted us, and we made sure we filled the lorries up. We then found out that the organisers in Poland, on receiving the lorries, realised that the camp beds and much of the bedding would be of great benefit in Ukraine and sent it to the army via Western Ukraine. Once the Russians had withdrawn from Kiev and Chernihiv Regions, they managed to get some aid to Aratta for us. Shortly after this, our usual sources of lorries, Whittle's Eastern European Logistics , were able to resume deliveries to Chernihiv.

The mayor of Chernihiv estimates that around 50% of the population of the city left during the early days of the invasion. These were mostly the more affluent and mothers with children. Victoria Filatova, and daughter Anya, made a positive decision to stay to care for Aratta's supported families. A core team left at Aratta, plus some new volunteers, has been helping the needy that are left, the elderly and the handicapped being given particular attention. Aid is being delivered to those unable to get to the distribution centre. This has been made more difficult by the lack of public transport, weather conditions and a defence force lorry crashing into our van! Fortunately both driver and van have survived though both needed repairs.

Before the invasion, there were several loads in the Customs' warehouses awaiting clearance from the authorities. The doors were blown off one unit and some items were stolen, Aratta were denied access for some time because of fears of mines and booby traps but have now been able to recover the goods. Currently, the lorries can go direct to their centre and warehouse in the city. Another good change is that all the endless paperwork required before any aid distribution has ceased. However, just in case the authorities suddenly take an interest in future, Aratta is recording all details of the aid distribution. By the end of the year, they were dealing with 80-100 people a day as well as giving substantial quantities to several organisations with whom we had worked previously. They even managed to contribute to a van load going to Kherson in the South.

In the past, BHA has supplied mostly second-hand items no longer needed by their owners. These had been directed to the poorest individuals, or organisations that cared for them, and were a valuable and appreciated contribution. The daily news reports of Putin's invasion led to an increase in people's desire to help and donate. Our first few major collections after the invasion included everything, except clothing, but this caused problems with trying to get it sorted and packed in an already overflowing warehouse. We soon learnt to get our loyal collectors to limit the categories they accepted. In May we were able to get lorries directly to Aratta and were able to restart taking clothing, much to the relief of all those who had been enthusiastically collecting it.

After several years of relatively mild winters, this year conditions had been severe. Putin having failed to swan in and take control of Ukraine, has now started a determined campaign to destroy what he cannot have, focussing on service industries throughout the country. Even in Chernihiv, far from the continuing confrontation in the East, electric and gas supplies are restricted, the city's water supply is severely disrupted, and fuel is only available in limited quantities. The residents are being subjected to prolonged periods of blackout, are still getting air-raid warnings and those living in the many blocks of flats have no heating. Without power, banks are not operating, nor are their cash machines, and shops cannot take card payments.

Because of the wanton destruction carried out during, and after the Russian occupation of the region, the needs are greater and more varied. Some have lost everything and therefore need everything! BHA's facilities and manpower are limited so we have focused on trying to collect and send essential items that are of real practical use. Recycled bedding and clothes etc. are still valuable but in Chernihiv, most of the major stores and markets have been destroyed and many shops are permanently closed. Transport routes have been badly damaged and with the army "call-up" leading to a shortage of drivers, restocking goods is a problem.

# Humanitarian Aid Limited

## Trustees' Report

Non-recyclable basics, like sanitary items and toiletries have suddenly become more important. Friends in Switzerland have helped with several van and trailer loads. Necessities now include Torches, batteries, power banks, generators, camp stoves, candles, matches and of course food. In previous years, we had never sent food in our deliveries because of difficulties with the Customs. Now that our loads are no longer scrutinised item by item, and the shortages, we are trying to include it, but attempts to get food donated have been of limited success. The major supermarkets and wholesalers all have either their own schemes or all spare goes to the local food banks. Hearing that one such bank was overloaded with rice and pasta, we approached them. We were told we could not have any "as it was donated for the local community". A private wholesaler, East Kent Foods from Hersden, did donate several pallets for which we were most grateful. We are grateful to Flamingo at Sevenage for supplies of recycled boxes for packing the aid and to Brewers Decorators for donations of wallpaper, paint, and plaster to help with repairs to buildings in Chernihiv Region.

One exception to the "limited success" must be mentioned. Penny Kirk from Hurst Green, Surrey, together with her family, friends and the local community must be congratulated on their efforts. After an initial "everything", her donors have been asked for specific items for each collection. Generous financial donations from the community have enabled teams of friends to buy the non-recyclable so desperately needed items of aid including dried and tinned food, drinks, and sweets. Full accounts have been kept. An astounding 17 full van loads were collected and all items have already been despatched via BHA to Poland and Ukraine.

We are very grateful, if slightly overwhelmed, by the magnificent support, from all the individuals, communities, churches, schools and other charities. Because of them we managed to fill and send a record number of lorries. One to Poland, one load split between Poland and Chernihiv, one to Pastor Sokol in Western Ukraine and a further six directly to Chernihiv. In addition, there were four part-loads via the Polish Company. Thanks to extremely generous donations from George and Marion Mills of BADC, and good friends in Switzerland, we have been able to fund far more lorries than usual and cope with the huge hike in fuel prices in the UK. Our sincere gratitude also goes to Reg Barnes and Mick Trower for continuing their battle to keep the aid in our warehouse under control. We are also indebted to Noel Tatt Cards, Barton Business Park, for their support. Without their frequent loans of forklift and driver, our handling of the aid would be much more difficult.

### Statement of trustees' responsibilities

The trustees (who are also the directors of Humanitarian Aid Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 of the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

## Humanitarian Aid Limited

### Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 27-3-23, and signed on its behalf by:



Reverend A J W Budell  
Trustee

## Humanitarian Aid Limited

### Independent Examiner's Report to the trustees of Humanitarian Aid Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Humanitarian Aid Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Mark Minus FCA  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge  
Folkestone  
Kent  
CT18 7TQ

Date: 29/03/23

## Humanitarian Aid Limited

### Statement of Financial Activities for the Year Ended 30 November 2022 (Including Income and Expenditure Account)

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	264,662	264,662
Investment income	4	358	358
Total income		<u>265,020</u>	<u>265,020</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(192,711)</u>	<u>(192,711)</u>
Total expenditure		<u>(192,711)</u>	<u>(192,711)</u>
Net income		<u>72,309</u>	<u>72,309</u>
Net movement in funds		72,309	72,309
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>172,576</u>	<u>172,576</u>
Total funds carried forward	14	<u>244,885</u>	<u>244,885</u>
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	3	152,621	152,621
Investment income	4	117	117
Total income		<u>152,738</u>	<u>152,738</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(85,493)</u>	<u>(85,493)</u>
Total expenditure		<u>(85,493)</u>	<u>(85,493)</u>
Net income		<u>67,245</u>	<u>67,245</u>
Net movement in funds		67,245	67,245
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>105,331</u>	<u>105,331</u>
Total funds carried forward	14	<u>172,576</u>	<u>172,576</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 14.

The notes on pages 11 to 17 form an integral part of these financial statements.

**Humanitarian Aid Limited**  
**(Registration number: 02870531)**  
**Balance Sheet as at 30 November 2022**

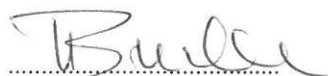
	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	7,921	72
<b>Current assets</b>			
Stocks	11	1,300	3,900
Debtors	12	2,565	1,911
Cash at bank and in hand		234,179	167,833
		<u>238,044</u>	<u>173,644</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(1,080)</u>	<u>(1,140)</u>
<b>Net current assets</b>		<u>236,964</u>	<u>172,504</u>
<b>Net assets</b>		<u>244,885</u>	<u>172,576</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>244,885</u>	<u>172,576</u>
<b>Total funds</b>	14	<u>244,885</u>	<u>172,576</u>

For the financial year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 27.11.22. and signed on their behalf by:



.....  
Reverend A J W Budell  
Trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

# Humanitarian Aid Limited

## Notes to the Financial Statements for the Year Ended 30 November 2022

### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

11 Devon Road  
Canterbury  
Kent  
CT1 1RP

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Humanitarian Aid Limited 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 notes.

#### Going concern

The trustees have reviewed the charity's forecast and projections, and, in particular, have considered the potential implications of the Coronavirus (COVID-19) pandemic.

Whilst the eventful financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to continue to trade.

The trustees consider it appropriate to prepare the financial statements on a going concern basis.

#### Income and endowments

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 the income receivable can be measured reliably.

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor Vehicles	33% reducing balance basis
Fixtures and fittings	25% reducing balance basis

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	264,662	264,662	152,621
	<u>264,662</u>	<u>264,662</u>	<u>152,621</u>

### 4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	358	358	117
	<u>358</u>	<u>358</u>	<u>117</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Staff costs		3,000	3,000	3,000
Costs of goods donated		105,686	105,686	36,777
Fuel for talks and collections		8,163	8,163	6,093
Rent		15,348	15,348	15,348
Rates & Water		281	281	308
Insurance		1,418	1,418	1,854
Telephone		1,127	1,127	1,272
Printing, postage and stationery		2,047	2,047	1,937
Sundry expenses		26	26	104
Cleaning		607	607	713
Office equipment		233	233	394
Motor expenses		10,902	10,902	5,617
Hire of Vehicles		38,340	38,340	10,550
Motor Vehicles depreciation charge		3,901	3,901	36
Governance costs	6	1,632	1,632	1,490
		<u>192,711</u>	<u>192,711</u>	<u>85,493</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,632	1,632	1,490
	<u>1,632</u>	<u>1,632</u>	<u>1,490</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### Reverend A J W Budell

Reverend A J W Budell received remuneration of £3,000 (2021: £3,000) during the year.

During the year expenses totalling £45,495 were reimbursed or paid directly to 3 trustees (2021: £14,668 3 Trustees)

These expenses were for travel and other associated expenses incurred in travelling to Ukraine to perform the charity's activities and giving talks in the UK about the charity.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>3,000</u>	<u>3,000</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 December 2021	2,118	35,585	37,703
Additions	<u>-</u>	<u>11,750</u>	<u>11,750</u>
At 30 November 2022	<u>2,118</u>	<u>47,335</u>	<u>49,453</u>
<b>Depreciation</b>			
At 1 December 2021	2,118	35,513	37,631
Charge for the year	<u>-</u>	<u>3,901</u>	<u>3,901</u>
At 30 November 2022	<u>2,118</u>	<u>39,414</u>	<u>41,532</u>
<b>Net book value</b>			
At 30 November 2022	<u>-</u>	<u>7,921</u>	<u>7,921</u>
At 30 November 2021	<u>-</u>	<u>72</u>	<u>72</u>

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 11 Stock

	2022 £	2021 £
Donated goods	1,300	3,900

#### 12 Debtors

	2022 £	2021 £
Prepayments	2,565	1,911

#### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,080	1,140

#### 14 Funds

	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
<b>Unrestricted funds</b>				
General	172,576	265,020	(192,711)	244,885
	<b>Balance at 1 December 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 November 2021 £</b>
<b>Unrestricted funds</b>				
General	105,331	152,738	(85,493)	172,576

## Humanitarian Aid Limited

### Notes to the Financial Statements for the Year Ended 30 November 2022

#### 15 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 November 2022 £</b>
Tangible fixed assets	(3,829)	(3,829)
Current assets	238,044	238,044
Current liabilities	<u>(1,080)</u>	<u>(1,080)</u>
Total net assets	<u>233,135</u>	<u>233,135</u>

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 November 2021 £</b>
Tangible fixed assets	72	72
Current assets	173,644	173,644
Current liabilities	<u>(1,140)</u>	<u>(1,140)</u>
Total net assets	<u>172,576</u>	<u>172,576</u>

## Humanitarian Aid Limited

### Detailed Statement of Financial Activities for the Year Ended 30 November 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	264,662	152,621
Investment income (analysed below)	358	117
Total income	<u>265,020</u>	<u>152,738</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(192,711)</u>	<u>(85,493)</u>
Total expenditure	<u>(192,711)</u>	<u>(85,493)</u>
Net income	<u>72,309</u>	<u>67,245</u>
Net movement in funds	72,309	67,245
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>172,576</u>	<u>105,331</u>
Total funds carried forward	<u><u>244,885</u></u>	<u><u>172,576</u></u>

## Humanitarian Aid Limited

### Detailed Statement of Financial Activities for the Year Ended 30 November 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Donations	264,662	152,621
	264,662	152,621
<i>Investment income</i>		
Bank interest received	358	117
	358	117
<i>Charitable activities</i>		
Costs of goods donated	(105,686)	(36,777)
Fuel for talks and collections	(8,163)	(6,093)
Wages and salaries	(3,000)	(3,000)
Rent	(15,348)	(15,348)
Rates & Water	(281)	(308)
Insurance	(1,418)	(1,854)
Telephone	(1,127)	(1,272)
Printing, postage and stationery	(2,047)	(1,937)
Sundry expenses	(26)	(104)
Cleaning	(607)	(713)
Office equipment	(233)	(394)
Motor expenses	(10,902)	(5,617)
Hire of Vehicles	(38,340)	(10,550)
Motor Vehicles depreciation charge	(3,901)	(36)
Accountancy fees	(1,632)	(1,490)
	(192,711)	(85,493)