

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

Trustees	Reverend A J W Budell Mr P G Edmonds Mr G H Mills
Secretary	Ms V L Budell
Charity Registration Number	1031547
Company Registration Number	02870531
Registered Office	11 Devon Road Canterbury Kent CT1 1RP
Independent Examiner	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.

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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 £
Income and Endowments from:			
Donations and legacies	3	264,662	264,662
Investment income	4	358	358
Total income		<u>265,020</u>	<u>265,020</u>
Expenditure on:			
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
Reconciliation of funds			
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 £
Income and Endowments from:			
Donations and legacies	3	152,621	152,621
Investment income	4	117	117
Total income		<u>152,738</u>	<u>152,738</u>
Expenditure on:			
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
Reconciliation of funds			
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

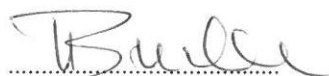
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	7,921	72
Current assets			
Stocks	11	1,300	3,900
Debtors	12	2,565	1,911
Cash at bank and in hand		234,179	167,833
		238,044	173,644
Creditors: Amounts falling due within one year	13	(1,080)	(1,140)
Net current assets		236,964	172,504
Net assets		244,885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

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:

Asset class	Depreciation method and rate
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 £
Staff costs during the year were:		
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 £
Cost			
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>
Depreciation			
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>
Net book value			
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	<u>1,300</u>	<u>3,900</u>

12 Debtors

	2022 £	2021 £
Prepayments	<u>2,565</u>	<u>1,911</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,080</u>	<u>1,140</u>

14 Funds

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

	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
Unrestricted funds				
General	<u>105,331</u>	<u>152,738</u>	<u>(85,493)</u>	<u>172,576</u>

Humanitarian Aid Limited

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

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 November 2022 £
Tangible fixed assets	(3,829)	(3,829)
Current assets	238,044	238,044
Current liabilities	(1,080)	(1,080)
Total net assets	<u>233,135</u>	<u>233,135</u>
	Unrestricted funds General £	Total funds at 30 November 2021 £
Tangible fixed assets	72	72
Current assets	173,644	173,644
Current liabilities	(1,140)	(1,140)
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 £
Income and Endowments from:		
Donations and legacies (analysed below)	264,662	152,621
Investment income (analysed below)	<u>358</u>	<u>117</u>
Total income	<u>265,020</u>	<u>152,738</u>
Expenditure on:		
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
Reconciliation of funds		
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
	<u>264,662</u>	<u>152,621</u>
<i>Investment income</i>		
Bank interest received	358	117
	<u>358</u>	<u>117</u>
<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)
	<u>(192,711)</u>	<u>(85,493)</u>