

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

Trustees	Mrs V Budell Mr P Edmonds Mr G Mills
Company Secretary	Mrs V Budell
Charity Number	1031547
Company Number	02870531
Registered Office	11 Devon Road Canterbury Kent CT1 1RP
Independent Examiner	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

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

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**

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

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
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Hawkinge, Folkestone
Kent
CT18 7TQ

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

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

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

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

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

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	64,089	50,625

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,405	2,049

6. Analysis of Expenditure

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

			2024
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
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

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

8. Average Number of Employees

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

9. Tangible Assets

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

10. Stocks

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

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

11. Debtors

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

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	1,205	1,150

13. Movement in Funds

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

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

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:

	2025	2024
	£	£
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

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

	2025	2024
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	64,089	50,625
	<u>64,089</u>	<u>50,625</u>
Investments		
Bank interest receivable	1,405	2,049
	<u>1,405</u>	<u>2,049</u>
	<u>65,494</u>	<u>52,674</u>
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
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>
NET EXPENDITURE	<u>(13,775)</u>	<u>(31,025)</u>