Humanitas

England & Wales · Charity number 1114639

Details

Other names	F.R.O.D.O., FOUNDATION FOR THE RELIEF OF DISABLED ORPHANS, FRODO, HUMANITAS CHARITY, LIBERATING INSTITUTIONALISED & NEGLECTED KIDS, LINK
Status	Registered
Legal form	Charitable company
Company number	05761174
Registered	2006-06-13
Register	View on the Charity Commission register

Contact

Address	Humanitas 31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Phone	01462437712
Email	info@humanitascharity.org
Website	www.humanitascharity.org

Activities

Objects: TO RELIEVE POVERTY AND PROMOTE THE HEALTH AND EDUCATION OF ECONOMICALLY DISADVANTAGED CHILDREN WITH AN EMPHASIS ON (BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING) THE PROVISION OF DAILY CARE, MEDICAL TREATMENT AND REHABILITATION OF DISABLED ORPHANS INCLUDING EVALUATION OF, PLACEMENT IN AND MONITORING OF SUITABLE ADOPTIVE HOMES FOR ORPHANS TOGETHER WITH THE ADVANCEMENT OF EDUCATION OF THE GENERAL PUBLIC PARTICULARLY BUT NOT EXCLUSIVELY IN THE AREA OF ADOPTION AND POST-ADOPTION SUPPORT OF DISABLED CHILDREN THROUGH THE PROVISION OF ADVICE INFORMATION TRAINING AND POST-ADOPTION MONITORING IN SUCH PARTS OF THE WORLD AND BY SUCH MEANS AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION FROM TIME TO TIME THINK FIT.

Activities: To promote and advance charitable giving for the benefit of communities and countries around the world.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Bangladesh
- Ghana
- Haiti
- India
- Indonesia
- Occupied Palestinian Territories
- Romania
- Ukraine

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-28	£350,907	£254,367	-	-
2024-09-28	£172,535	£221,804	-	-
2023-09-28	£207,116	£236,590	-	-
2022-09-28	£705,771	£673,463	£117,348	1
2021-09-28	£303,287	£282,915	-	-
2020-09-28	£183,939	£343,031	-	-

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Trustees

Name	Role	Appointed
Ramiz Momeni	Chair	2019-10-01
Emma Cox		2021-04-25
SARAH WADE		2012-03-06

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Humanitas

England & Wales - Charity number 1114639

Accounts

Company registration number 05761174 (England and Wales)

Charity registration number 1114639 (England and Wales)

HUMANITAS CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2025

Caladine

Chartered Certified Accountants

HUMANITAS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Wade R Momeni E Cox
Secretary	S Wade
Country of incorporation	United Kingdom (England and Wales)
Company registration number	05761174
Charity number (England and Wales)	1114639
Principal address	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Registered office	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Mayo Wynne Baxter 3 Bell Lane Lewes East Sussex BN7 1JU

HUMANITAS CHARITY

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HUMANITAS CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 SEPTEMBER 2025

MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

This year has been one of significant achievement and meaningful impact for Humanitas. As our programmes have expanded, so too has the number of lives transformed through our collective efforts.

One of the most notable accomplishments was the relocation of 125 orphaned children from dark, overcrowded rooms with broken beds into a safe, modern, and nurturing new home. Witnessing this transition firsthand was profoundly moving. For children who have already endured far too much, this new environment represents not only comfort and dignity but also a renewed sense of security and hope for the future.

The work that we have undertaken through our World Extreme Medicine Fund (WEMF) has also strengthened considerably. With increased funding, we have been able to support more medical missions to Ukraine than ever before. By consolidating administration and compliance processes, we have maximised efficiency and ensured that resources reach those who need them most—quickly and effectively. While our current joint efforts remain focused on delivering urgent medical support in Ukraine, our long-term goal is to expand this model to other regions around the world.

Building on the success of our partnership with World Extreme Medicine, we are developing a scalable structure that will allow like-minded grass roots projects to operate under the Humanitas umbrella, freeing them from the considerable administrative burden of establishing their own charitable entities. We are passionate about reducing financial waste in the sector and getting resources to the people and places that need our support the most. This model is an excellent example of how we can make that happen.

Our farming initiative has continued to evolve, with the land now divided into individual plots cultivated by widows and the most vulnerable families in the community. Several plots are also dedicated to our school feeding programme, reducing annual ingredient costs and enhancing sustainability. This initiative is proving to be a vital source of both food security and empowerment for the community.

As we reflect on the past year, I want to extend my sincere gratitude to the individuals, companies, and trusts whose support has made these achievements possible. Your commitment has enabled us to deliver life-changing interventions and to plan confidently for the future. With your continued partnership—and the unwavering dedication of the Humanitas teams in the UK and overseas—I am confident that we will create even greater impact in the year ahead.

Sarah Wade
CEO and Founder

The Trustees present their report and financial statements for the year ended 28 September 2025.

LEGAL AND ADMINISTRATIVE INFORMATION

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Objectives and activities

MISSION STATEMENT

We exist to empower disadvantaged communities around the world, to improve the quality of their lives and enable greater opportunity for social, economic and environmental advancement.

OBJECTIVES

To promote and advance charitable giving for the benefit of communities and countries around the world.

We are dedicated to making a tangible impact where it is needed the most. Led by a team of humanitarian experts we focus on direct engagement with communities in need, ensuring that every donation goes towards making a meaningful difference on the ground.

We're all about impact over impressions and we are passionate about enabling grassroots organisations and community groups to focus their time and effort on supporting the people they wish to help, and not on charity administration. As well as our own projects, we offer hard-working, like-minded groups the ability to operate under the auspices of the charity so that we can maximise the number of people that we help.

HOW WE DO IT

We run projects around the world and collaborate with like-minded organisations to address the pressing needs in the countries where we operate.

We work alongside deprived, rural communities around the world to ensure that children and young people have a home, healthcare and an education.

Our medical professionals and volunteers offer lifesaving treatment and medical training in regions that are affected by war or natural disaster.

We are committed to ensuring that our projects are not contributing to the degradation of our planet and seek to find environmentally friendly and sustainable solutions to the issues that we are trying to address.

Achievements and performance
THE IMPACT OF OUR WORK IN 2024-25

Ghana
Education

Over the past year, our schools have continued to welcome new pupils into the classrooms. Thanks to our partnership with Book Aid International the pupils from the local orphanage now have access to books at the orphanage itself as well as in school, helping us to improve their literacy, and ensuring that these pupils do not fall behind their counterparts. We have also stocked a children's library in the Kumasi region with new fact and fiction books for children.

Across our classrooms, lessons are designed to broaden pupils' understanding of both their local environment and the wider world. Alongside academic learning, pupils are also introduced to the world beyond the classroom, learning about different countries, environments, and global issues that help to expand their horizons and inspire ambition.

Creativity is actively encouraged, giving pupils the freedom to express themselves and explore new ideas. Through art and creative activities, children are developing imagination, confidence, and individual voice. We are extremely grateful to our donors for enabling us to provide our pupils with art materials that many have never had the opportunity to use before. One pupil in particular, Bright, is showing exceptional promise as an artist, producing work that demonstrates remarkable skill, creativity, and attention to detail. His talent is a powerful reminder of the potential being nurtured within our classrooms every day.

Sport

Our all-weather sports pitch remains a vibrant shared space for the school and the wider community. The pitch used daily, with pupils and local residents taking part in activities, organised training sessions, and competitive fixtures. Sports competitions and tournaments are regularly held on the pitch, and our pupils are receiving coaching in football, volleyball, tennis, and handball. We continue to host specialist coaches from the capital to deliver sports camps to improve fitness and to enable pupils to reach their full potential.

The impact of these opportunities is already clear. Pupils have shown impressive dedication and determination, and some of our pupils have been selected to represent the county teams. The number of female pupils taking part in sports has risen in the past year and some are showing great talent and aptitude in their chosen field.

Vocational Skills Programme

This year, our Sewing School project reached a significant milestone with the graduation of the first cohort from our community programme. This achievement reflects not only the dedication of the participants but also the growing impact of our commitment to creating sustainable, community-led opportunities for women.

Over the past two years, the women enrolled in the programme—many of whom are mothers and primary caregivers—have taken part in regular training designed to build both technical and practical skills. Sessions covered a wide curriculum, including pattern-making, sewing techniques, garment construction, equipment use, and quality control. Alongside these practical skills, participants received training in financial literacy, budgeting, and small-business development, helping them build confidence in managing income-generating activities.

Some of our graduates are now preparing to establish their own sewing enterprises, positioning themselves to contribute to their household income and strengthen their families' financial security. For many, this represents their first opportunity to pursue sustainable self-employment, using skills that can grow and adapt to the needs of their communities.

What began as a small effort to involve local families in our school's wider skills programme has evolved into a vibrant and growing initiative. The project is now fostering a supportive network in which women encourage one another, share knowledge, and model determination for the next generation. The initiative has become a platform not only for learning but also for confidence-building, social connection, and long-term economic empowerment.

Digital learning is also a key part of our vocational skills programme. Our IT room is used every day by groups of up to twenty pupils, many of whom had never previously worked with a computer. The facility is helping to build essential digital skills while opening new pathways for learning and confidence.

Looking ahead, we aim to expand the programme's reach by increasing the number of training groups and strengthening access to materials and equipment. Through continued donor support, we hope to unlock pathways to independence, resilience, and improved wellbeing for our pupils and their families.

Sustainable Farming

This year, we launched one of our most ambitious projects to date: the development of an organic, GMO free community farm designed to support vulnerable families in growing enough nutritious food. Food insecurity remains a serious concern in the village: many families survive on a single daily meal of fermented cassava, which provides very little nutritional value. As a result, children are vulnerable to malnutrition and illnesses such as dysentery and malaria. With the price of essential foods continuing to fluctuate, many families struggle to maintain even the most basic level of sustenance.

To help address this, we have acquired seven acres of farmland near our high school and this year marked an important milestone as we broke ground on the site. The land has now been fully fenced, and a new water irrigation system installed —laying the essential foundations for the first planting season.

Each participating farmer will receive basic farming tools, fencing, seeds, and training in crop diversification and sustainable farming techniques. To encourage collaboration and shared learning, we will promote a cooperative model, enabling families to exchange crops and ensuring greater dietary variety for everyone involved. Within the next few months, we expect to see initial crops in the ground, followed by families harvesting fresh, healthy produce to sustain their households and to sell at the local market.

Beyond providing a reliable source of food, the farm has been intentionally designed as a space for learning and shared growth. A dedicated section has been reserved for our students and teachers, who will use the farm as a hands-on learning environment. Lessons will focus on organic farming practices, sustainable food production, and environmental awareness. This approach not only strengthens classroom learning but also provides young people with practical skills and real-life experience.

Our commitment to agricultural education and food security builds on the success of our existing school farming initiative. Here, pupils help cultivate maize, tomatoes, cassava, and corn on land adjacent to our schools. The produce harvested is used directly in the preparation of school lunches. This initiative has greatly improved the productive use of the land, diversified the types of crops grown, and significantly reduced the cost of providing daily meals.

Our school kitchen continues to serve nutritious meals to pupils—many of whom were arriving at school hungry and struggling to concentrate. Access to regular, healthy food has had a profound impact on their wellbeing, attendance, and ability to learn.

The impact of this initiative is wide-reaching. It will provide families with a sustainable means of earning an income, improve access to diverse and nutritious foods, and enhance community resilience. For children, it offers invaluable opportunities to learn practical farming skills and contribute directly to the running of the school kitchen. In the longer term, participating families may be able to establish market stalls to sell surplus produce—creating new economic opportunities within the village and improving access to fresh, locally grown food.

This project represents a significant step forward in supporting local families to build secure, sustainable livelihoods and strengthening food systems in the community.

Ukraine

Emergency Healthcare and Humanitarian Aid .

This year our World Extreme Medicine Fund team of medical professionals and volunteers continued to provide essential support to communities living through the ongoing crisis in Ukraine. Our efforts remained firmly focused on equipping local people with lifesaving skills, supporting healthcare professionals, and ensuring that vital supplies reached those most affected.

Since the programme's inception, we have provided training to hundreds of people across Ukraine. These trainings —covering emergency first aid, trauma care, and community safety—play a critical role in enabling communities to respond effectively in challenging and often unpredictable environments.

In the past year alone, we delivered 620 medical training days in regions where training opportunities remain extremely limited, including Kherson and Kramatorsk. Participants ranged from municipal workers and nurses to healthcare volunteers and first responders, all of whom serve as trusted members of their communities. Each participant received a high-quality Individual First Aid Kit to ensure they are equipped to provide safe, effective assistance when emergencies arise.

We also enabled the delivery of two specialist medical training programmes in orthopaedic and maxillofacial care. These intensive workshops supported consultant surgeons, registrars, and frontline doctors, enhancing their capacity to manage complex injuries in a crisis-affected healthcare system. Needs-assessment visits across the Donbas region further ensured that our support remained responsive to the realities and priorities identified by local medical teams.

Humanitarian aid distributions also continued throughout the year, providing families with essential items such as formula milk, clothing, toys, and trauma kits. Thanks to donor contributions, we secured 20 automated external defibrillators at reduced cost, expanding access to lifesaving equipment within community settings. Through our Ukraine-based warehouse network, we distributed additional trauma kits to priority areas.

A significant achievement this year was the procurement and assembly of 2,000 Individual First Aid Kits, produced in-house with the support of volunteers. This approach not only reduced costs but also strengthened community engagement by involving local people directly in the preparation of essential medical supplies.

Indonesia

Healthcare

This year, we had the privilege of witnessing first-hand the extraordinary work carried out by the team at The John Fawcett Foundation (JFF). The Foundation is dedicated to eradicating preventable blindness and delivering vital humanitarian aid, primarily across Indonesia, where access to specialist eye care remains limited for many rural and isolated communities.

Through their mobile clinics, JFF delivers direct, life-changing services to people who would otherwise go without treatment. These clinics travel to remote regions to carry out cataract surgeries for individuals who are needlessly blind, restoring sight and independence to those who have often lived in darkness for many years. In addition, the medical teams conduct large-scale eye screenings for schoolchildren, enabling early detection and treatment of vision problems, as well as providing prosthetic eye fittings that restore dignity and confidence for patients who have lost an eye.

During our visit, the impact of this work was clearly visible. The medical team delivered over 300 cataract surgeries, distributed more than 800 pairs of glasses, carried out approximately 700 eye treatments, and provided two patients with life-changing prosthetic eyes. Each intervention represented not just a medical procedure, but a profound transformation in quality of life.

The professionalism, compassion, and dedication of the local team were truly inspiring. Seeing patients reunited with their families, able to see clearly again after years of blindness, was a deeply moving experience. Each successful surgery not only transformed the life of the individual patient but also brought relief and renewed hope to the families who had supported them throughout their disability.

Looking ahead, we are exploring ways in which we can support the John Fawcett Foundation and their plans for the future.

Romania

Education and Training

As the children and young people who have been in our care progress into adulthood, our commitment to supporting them continues. We recognise that the transition to independence can be both an exciting and challenging time, and we work closely with each young person to ensure they are not navigating this journey alone.

We provide direct support with education, training, and the development of practical life skills, helping young people to build confidence, resilience, and a sense of purpose. This includes guidance with further and higher education, vocational pathways, and opportunities to learn essential skills such as budgeting, communication, and independent living.

By investing in their education and personal development, we aim to equip young people with the tools they need to make informed choices about their future and to achieve long-term independence. Our approach is centred on empowering each individual to realise their potential and to move forward into adulthood with stability, ambition, and hope.

Looking Ahead

We remain committed to building on the impact that we have had over the past year. Central to our mission is the use of our expertise and experience to support and enable like-minded groups, helping to amplify the life-changing work that we can deliver together around the world. Alongside our humanitarian initiatives, we will further develop our programmes that support education and employment opportunities in communities facing significant barriers. In rural Ghana, this includes investing in skills training, access to education, and pathways to sustainable livelihoods, enabling individuals and families to build long-term resilience and independence. We also believe that positive humanitarian and environmental action should go hand in hand, and we are keen to do what we can to reduce plastic waste and pollution in the communities that we serve. This work will also involve educating and empowering future generations to take action to protect their local environments.

At the same time, we will maintain our vital presence in Ukraine, where the ongoing effects of conflict continue to place immense strain on communities and healthcare systems. Our focus will remain on providing life-saving medical treatment and delivering specialist training to local professionals and volunteers, ensuring support reaches those most affected by war.

By combining immediate humanitarian response with long-term development initiatives, and by working collaboratively with partners on the ground, we aim to deliver meaningful, sustainable change and stand alongside communities as they work towards recovery, stability, and hope for the future.

Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2025 we received a total of £350,320 in grants and donations (including associated gift aid). Of these £173,500 were for specified restricted funds enabling us to disburse some £87k in support of WEMF as detailed in note 16.

Overall, there was a deficit on the General Fund for the year after transfers of £9,865 (2024: surplus £43,530) leaving a balance carried forward at 28 September 2025 of £48,470. Fund balances of £86,675 are carried forward at 28 September 2025 on restricted funds.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

S Wade
R Momeni
E Cox

Recruitment and appointment of trustees

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Organisational structure

The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at www.humanitascharity.org

The Trustees' report was approved by the Board of Trustees.

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S Wade

Trustee

Date: 24/02/26

HUMANITAS CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 SEPTEMBER 2025

The Trustees, who are also the directors of Humanitas Charity for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMANITAS CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUMANITAS CHARITY

I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2025.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certfied Accountants, 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE
Caladine Ltd
Chartered Certified Accountants

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 26 February 2026

HUMANITAS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	176,820	173,500	350,320	67,638	103,754	171,392
Investments	3	444	143	587	1,143	-	1,143
Total income		177,264	173,643	350,907	68,781	103,754	172,535
Expenditure on:							
Raising funds	4	39,484	-	39,484	13,110	1,132	14,242
Charitable activities	5	127,065	87,818	214,883	126,119	81,443	207,562
Total expenditure		166,549	87,818	254,367	139,229	82,575	221,804
Net income/(expenditure)		10,715	85,825	96,540	(70,448)	21,179	(49,269)
Transfers between funds	16	(850)	850	-	26,918	(26,918)	-
Net movement in funds	8	9,865	86,675	96,540	(43,530)	(5,739)	(49,269)
Reconciliation of funds:							
Fund balances at 29 September 2024		38,605	-	38,605	82,135	5,739	87,874
Fund balances at 28 September 2025		48,470	86,675	135,145	38,605	-	38,605

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	12		-		-
Investments	13		1		1
			1		1
Current assets					
Trade and other receivables	14	-		340	
Cash at bank and in hand		151,820		44,114	
		151,820		44,454	
Current liabilities	15	(16,676)		(5,850)	
Net current assets			135,144		38,604
Total assets less current liabilities			135,145		38,605
The funds of the Charity					
Restricted income funds	16		86,675		-
Unrestricted funds	17		48,470		38,605
			135,145		38,605

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24/02/26.

S Wade
Trustee

Company registration number 05761174 (England and Wales)

HUMANITAS CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 SEPTEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		107,119		(45,860)
Investing activities					
Investment income received		587		1,143	
Net cash generated from investing activities			587		1,143
Net increase/(decrease) in cash and cash equivalents			107,706		(44,717)
Cash and cash equivalents at beginning of year			44,114		88,831
Cash and cash equivalents at end of year			151,820		44,114

1 Accounting policies

Company information

Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's Memorandum of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work, including education, healthcare, family support and crisis response projects around the world.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The charity acts as an agent for The World Extreme Medicine Fund (WEMF) and received funds via a restricted fund, to be disbursed.

Advocacy

A project of rising awareness of our cause by promoting the idea of "we are all human here" through small events and sale of t-shirts and canvas bags.

During the year the decision was made to transfer, wherever possible, all Restricted funds to Unrestricted funds to streamline the back office administration and to gather all donations in the general fund to contribute to all projects supported by the charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a straight line basis (fully depreciated)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixtures, fittings and equipment costing less than £500 are not capitalised.

1.7 Non-current investments

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Donations and gifts	22,804	43,500	66,304	47,850	59,689	107,539
Grants	152,666	130,000	282,666	1,000	43,988	44,988
Donated goods and services	1,350	-	1,350	18,788	77	18,865
	176,820	173,500	350,320	67,638	103,754	171,392

3 Income from investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	**2024**	**2024**	**2024**
	£	**£**	**£**	**£**	**£**	**£**
Interest receivable	444	143	587	1,143	-	1,143

4 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2025	2024	2024	2024
	£	£	£	£
Fundraising and publicity				
Consultancy	24,000	11,740	-	11,740
Other fundraising costs	2,984	1,370	1,132	2,502
Staff costs	12,500	-	-	-
	39,484	13,110	1,132	14,242

5 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	**£**
Direct costs		
Staff costs	50,833	45,000
Rent	1,350	17,550
Consultancy	23,701	33,853
Medical equipment and medicines	52,807	1,097
Other - activities	1,093	2,938
Computer supplies and services	2,850	1,114
Miscellaneous	576	649
Office supplies	790	770
Travel and accomodation	26,577	9,606
Subscriptions	930	1,449
	161,507	114,026
Grant funding of activities (see note 6)	36,000	67,429
Share of support and governance costs (see note 7)		
Support	3,504	705
Governance	13,872	25,402
	214,883	207,562
Analysis by fund		
Unrestricted funds	127,065	126,119
Restricted funds	87,818	81,443
	214,883	207,562

6 Grants payable

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Grants to institutions:		
Humanitas Ghana	36,000	54,201
Romanian Relief (Crisis/other)	-	335
Donated goods	-	10,037
	36,000	64,573
Grants to individuals	-	2,856
	36,000	67,429

7 Support costs allocated to activities

	2025 £	2024 £
Insurance	3,504	705
Governance costs	13,872	25,402
	17,376	26,107
Analysed between:		
Charitable Expenditure	17,376	26,107

Governance costs comprise:	2025 £	2024 £
Independent examination fees	972	940
Accountancy	2,700	2,240
Bank charges	320	109
Consultancy	4,600	22,113
Bookkeeping	5,280	-
	13,872	25,402

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	972	940

9 Trustees

Trustee Sarah Wade received remuneration of £46,666 (2024:£45,000) during the year and reimbursed expenses of £Nil (2024: £Nil).

Trustee Ramiz Momeni received consultancy fees of £Nil (2024:£Nil).

Donations from Trustees and related parties during the year amounted to £789 (2024: £1,350).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charity Support and Administration	2	1

Employment costs	2025 £	2024 £
Wages and salaries	63,333	45,000

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

	2025 £	2024 £
Aggregate compensation	46,666	45,000

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Property, plant and equipment

	Fixtures, fittings and equipment
	£
Cost	
At 29 September 2024	3,592
At 28 September 2025	3,592
Depreciation and impairment	
At 29 September 2024	3,592
At 28 September 2025	3,592
Carrying amount	
At 28 September 2025	Nil

13 Fixed asset investments

	Other investments
	£
Cost or valuation	
At 29 September 2024 & 28 September 2025	1
Carrying amount	
At 28 September 2025	1
At 28 September 2024	1

Other investments comprise:	Notes	2025 £	2024 £
Investments in subsidiaries	20	1	1

14 Trade and other receivables

	2025	2024
Amounts falling due within one year:	£	£
Trade receivables	-	340

15 Current liabilities

	2025	2024
	£	£
Other taxation and social security	3,815	757
Trade payables	7,621	1,118
Other payables	2,000	2,247
Accruals and deferred income	3,240	1,728
	16,676	5,850

16 Restricted funds

The income funds of the charity include restricted funds - see note 1.3 for a full explanation of each fund. The following are details of unexpended balances of donations and grants held on trust for specific purposes:

	At 29 September 2024	Incoming resources	Resources expended	Transfers	At 28 September 2025
	£	£	£	£	£
WEMF Fund	-	173,643	(87,818)	850	86,675

Previous year:	At 29 September 2023	Incoming resources	Resources expended	Transfers	At 28 September 2024
	£	£	£	£	£
Ukraine	5,494	-	-	(5,494)	-
Safe Homes	-	25,710	(3,963)	(21,747)	-
Ghana	-	78,044	(78,612)	568	-
Crisis Appeal	163	-	-	(163)	-
Advocacy	82	-	-	(82)	-
	5,739	103,754	(82,575)	(26,918)	-

Notes - 2024
During the 2024 year the decision was made to transfer, wherever possible, all Restricted funds to Unrestricted funds to streamline the back office administration and to gather all donations in the general fund to contribute to all projects supported by the charity.

Notes - 2025
WEM Fund - The World Extreme Medicine Fund (WEMF) is a restricted fund of the Charity and supports the work of World Extreme Medicine (WEM), a leading medical training company, to carry out its work. During the year the fund received a grant of £130,000 for the WEMF Project - Medics4Ukraine and additional donations.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 29 September 2024	Incoming resources	Resources expended	Transfers	At 28 September 2025
	£	£	£	£	£
General funds	38,605	177,264	(166,549)	(850)	48,470

Previous year:	At 29 September 2023	Incoming resources	Resources expended	Transfers	At 28 September 2024
	£	£	£	£	£
Refugee Project	1,037	-	-	(1,037)	-
General funds	81,098	68,781	(139,229)	27,955	38,605
	82,135	68,781	(139,229)	26,918	38,605

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. This is now combined with the General Fund.

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
Fund balances at 28 September 2025 are represented by:			
Investments	1	-	1
Current assets/(liabilities)	48,469	86,675	135,144
	48,470	86,675	135,145

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
Fund balances at 28 September 2024 are represented by:			
Investments	1	-	1
Current assets/(liabilities)	38,604	-	38,604
	38,605	-	38,605

19 Related party transactions

There were no related party transactions in the year.

20 Subsidiaries

Details of the Charity's subsidiaries at 28 September 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
The Philanthropy Agency Ltd	England	Business	Ordinary	100.00	

21 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	96,540	(49,269)
Adjustments for:		
Investment income recognised in statement of financial activities	(587)	(1,143)
Movements in working capital:		
Decrease in trade and other receivables	340	2,498
Increase in trade and other payables	10,826	2,054
Cash generated from/(absorbed by) operations	107,119	(45,860)

22 Analysis of changes in net funds

The Charity had no material debt during the year.

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ . 0 0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ . 0 0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ . 0 0

Overpayments and repayments

Small repayments

860 **Do not repay sums of** £ . 0 0 **or less.**

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£ .
870	Repayment of Income Tax	£ .
875	Payable Research and Development tax credit	£ .
880	Payable Research and Development expenditure credit	£ .
885	Payable creatives tax credit	£ .
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	£ .
890	Payable land remediation or life assurance company tax credit	£ .
895	Payable capital allowances first-year tax credit	£ .

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 **The following amount is to be surrendered** £ .

Put an 'X' in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 **Please stop repayment of the following amount until we send you the Notice** £ .

Bank details (for a person to whom a repayment is to be made)

920 **Name of bank or building society**

925 **Branch sort code**

930 **Account number**

935 **Name of account**

940 **Building society reference**

Payments to a person other than the company

943 **Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable**

945 **Complete the authority below if you want the repayment to be made to a person other than the company**
I, as (enter status – for example, company secretary, treasurer, liquidator or authorised agent)

950 **of** (enter company name)

955 **authorise** (enter name)

960 **of address** (enter address)

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**
Sarah Wade

980 **Date** DD MM YYYY

985 **Status**
Trustee

Humanitas

England & Wales - Charity number 1114639

Accounts

Charity registration number 1114639

Company registration number 05761174 (England and Wales)

HUMANITAS CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2024

Caladine

Chartered Certified Accountants

HUMANITAS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Wade R Momeni E Cox
Secretary	S Wade
Charity number	1114639
Company number	05761174
Principal address	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Registered office	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Mayo Wynne Baxter 3 Bell Lane Lewes East Sussex BN7 1JU

HUMANITAS CHARITY

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HUMANITAS CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 SEPTEMBER 2024

MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

There have been many highlights over the past year, but the standout for me has been the extension of the orphanage near our school in Ghana. As I write, the interior of the orphanage is being completed and the lives of 125 orphaned children are set to change beyond comprehension. Over the coming months these children will move from dark, cramped, dirty rooms with broken beds to a brand-new home that allows them to live in comfort and with dignity. Witnessing the transformation of the space first hand has been an absolute joy and knowing the difference that it will make to the lives of the children who have suffered so much in their short lives is truly humbling.

This year has seen a number of changes to the way that we operate. In a concerted effort to maximise our reach and impact we have partnered with World Extreme Medicine Fund (WEMF) to advance our collective efforts to offer medical assistance and medical training to people affected by war and natural disaster. By joining forces, we are reducing the amount of time and money spent on administration and compliance and are able to focus on the people and places that urgently need our help. At present our efforts are focused on raising funds for medical assistance in Ukraine, but we aim to expand this work to other countries as the partnership develops. This is a model that we are seeking to replicate in future to enable more like-minded groups to undertake and expand their charitable activities under the auspices of Humanitas, relieving them of the burden of establishing their own charitable organisations. With this in mind we have made some changes to our registration with the Charity Commission to allow us to broaden the scope and reach of our future work.

In furtherance of our mission to streamline our back office, we have taken the decision to move all donations into our general fund to contribute to all of the projects that we run. Communication was sent out to our donors informing them of the planned change and in September we closed the restricted funds for regular donations. By doing this we will save time and resources managing one fund instead of many, and our supporters will continue to hear about the progress of all of the projects that we run.

Before I close, I would like to express my sincere gratitude to all of the individuals, companies, and trusts who have enabled us to positively impact the lives of so many this year. With your continued backing, and the hard work and passion shown by the Humanitas staff here in the UK and overseas, I am confident that we can positively change more lives together in the year ahead.

Sarah Wade
CEO and Founder

The Trustees present their report and financial statements for the year ended 28 September 2024.

LEGAL AND ADMINISTRATIVE INFORMATION

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Objectives and activities

MISSION STATEMENT

We exist to empower disadvantaged communities around the world, to improve the quality of their lives and enable greater opportunity for social, economic and environmental advancement.

OBJECTIVES

To promote and advance charitable giving for the benefit of communities and countries around the world.

We are dedicated to making a tangible impact where it is needed the most. Led by a team of humanitarian experts we focus on direct engagement with communities in need, ensuring that every donation goes towards making a meaningful difference on the ground.

We're all about impact over impressions and we are passionate about enabling grassroots organisations and community groups to focus their time and effort on supporting the people they wish to help, and not on charity administration. As well as our own projects, we offer hard-working, like-minded groups the ability to operate under the auspices of the charity so that we can maximise the number of people that we help.

HOW WE DO IT

We run projects around the world and collaborate with like-minded organisations to address the pressing needs in the countries where we operate.

We work alongside deprived, rural communities around the world to ensure that children and young people have a home, healthcare and an education.

Our medical professionals and volunteers offer lifesaving treatment and medical training in regions that are affected by war or natural disaster.

We are committed to ensuring that our projects are not contributing to the degradation of our planet and seek to find environmentally friendly and sustainable solutions to the issues that we are trying to address.

Achievements and performance

THE IMPACT OF OUR WORK IN 2023-24

Caring for orphaned and abandoned children in Romania

Our schools in Ghana are thriving, and our junior high is now at full capacity, educating 285 students including children from the local orphanage. Our partners at Book Aid International have committed to providing 1,000 additional books for use in our library and at the orphanage which will be a huge boost for the children who will be able to read at home and at night before they go to bed. Thanks to the Maiden Factor Foundation we have also been able to buy science sets to improve teaching and learning in this subject. The sets can be used multiple times by pupils and will be of huge benefit to our current cohort as well as those who will study with us in future. We hope to ignite a passion for science through the activities and experiments that our pupils will be able to carry out using the kits.

This year we welcomed our first physically disabled child into our school. There is still considerable stigma attached to people with disabilities in the rural regions of Ghana, and most are not accepted into mainstream schools. For many there is very little prospect of living a fulfilling and stimulating life and they live on the fringes of society.

Naomi was born paralysed from the waist down and has spent her life shuffling around on the ground or being carried on her mother's back. This was painful for her, so she was mostly confined to sitting on her own outside her home. We felt compelled to do something to help and, thanks to a generous donor, she now has her very own wheelchair and is able to travel around the village and get to our school. She is having private lessons twice a week so that she can catch up with the other children her age, and it is a huge understatement to say that Naomi's life has changed for the better. She now has a quality of life and opportunities that her family never thought possible and has been accepted into the school community.

A huge achievement this year has been the build of an all-weather sports pitch at our high school in Ayensuako. Now over 100 children are enthusiastically making use of the sports pitch every day, and are being taught to play volleyball, football, tennis and handball. The ground has already hosted two sports camps where we have brought sports teachers from the capital to run intensive training sessions. These camps will continue to take place three times a year to improve the standard of play. The children have shown such drive and enthusiasm to learn, and we are extremely proud to report that eleven of our pupils have earned places in the county football team, which has never happened before. The ground is also being used to host tournaments and matches and the standard of play is increasing all the time, with some children showing potential for being awarded university sports scholarships in future.

Our IT room is being used daily by up to twenty pupils at a time and our pupils, most of whom had never used a computer before, are being taught how to use programmes and systems by a specialist IT teacher. The sewing skills centre houses 15 sewing machines, a knitting machine, and an industrial sewing machine. The centre is used every week by over 50 secondary school age children who are trained to make their own school uniforms and clothing, and 35 women who live in the village. The centre offers the women the opportunity to make use of the space after they have completed their course, and some have started their own businesses.

This year we invited specialists from the French Agriculture Institute to visit our school farm and the farms in the area to improve local knowledge on how to diversify the crops that are grown, and to introduce the community to organic farming methods which reduce the need for chemicals. We are also involved with a larger agriculture group in Ghana who are educating rural farmers on the dangers of GMO crops. Rural farmers in Ghana are at risk of exploitation by multinational GMO suppliers and we cannot sit by and watch this happen.

Our pupils help to grow maize and corn on land next to the schools which is harvested and used to make their school dinners. This farming initiative has been a huge success with more productive use of the land, a greater diversification of crops and less money spent on ingredients to make the school dinners. Last year we opened our school kitchen to enable us to offer school dinners to our pupils, most of whom were coming to school extremely hungry and were unable to concentrate in class. We continue to employ local people to work in the kitchen and our pupils continue to benefit from eating a warm, nourishing meal every day.

In Romania we continue to support the foster families that are caring for the children and young people that were living in our Safe Homes. Some of the young people are attending mainstream school and college and have the potential to work and live independently in future, something that would not have been possible without our intervention.

Looking ahead

We are fully committed to supporting the communities and regions that we have worked alongside for many years, as well as opening up opportunities to help other communities and regions through new partnerships and collaborations.

Our school farming project is one that we are seeking to replicate in the local community. Many families exist on one meal of fermented cassava each day, which has very little nutritional value. Children are malnourished and as a result are prone to contracting illnesses and diseases such as dysentery and malaria. Like many essential commodities, food prices in Ghana are continually fluctuating and it is extremely difficult for families to budget for food. There is a desperate need for these families to earn a living that enables them to live beyond the level of survival, but they do not have the means to buy land or farming equipment.

We have acquired seven acres of farmland in the local area, and with additional funding we plan to divide the land into 49 separate plots. There are many widows living in the village with children and their need is greatest which is why they will be given first refusal. The remaining plots will enable the expansion of our existing school farming programme, reducing the annual spend on ingredients for school dinners. Each family will be responsible for planting and cultivating their land and they will sign an agreement with Humanitas to ensure that each plot is well utilised.

The farmers will also be given basic tools, fencing and seeds as well as information on crop diversification and successful farming methods to equip them with the knowledge to maximise their crop yields. We will also encourage a cooperative style way of working so that farmers can swop crops so that everyone has a variety of foods to consume.

The impact of this project is far-reaching and multi-faceted, providing members of the community with a means to earn money, to feed their families with nutritional and diverse foods and for our school children to learn new farming techniques and contribute to the running of the school kitchen. The farmers could potentially set up their own stalls in the community to sell their produce, giving people the opportunity to buy a variety of produce in the village rather than travelling further afield.

We are looking forward to working alongside World Extreme Medicine Fund to strengthen our efforts to support people in Ukraine and around the world. We are keen to use this partnership model in future, to host other like-minded grass roots organisations and expand our reach and impact for the greater good.

Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2024 we received a total of £171,392 in grants and donations (including associated gift aid). Of these £103,754 were for specified restricted funds enabling us to disburse some £67k in aid as detailed in note 6.

Overall, there was a deficit on the General Fund for the year after transfers of £43,530 (2023: surplus £8,726) leaving a balance carried forward at 28 September 2024 of £38,605. Fund balances of £nil are carried forward at 28 September 2024 on restricted funds.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

S Wade
R Momeni
E Cox

Recruitment and appointment of trustees

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Organisational structure

The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at www.humanitascharity.org

The Trustees' report was approved by the Board of Trustees.

.....

S Wade
Trustee

Date: 6th December 2024

HUMANITAS CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 SEPTEMBER 2024

The Trustees, who are also the directors of Humanitas Charity for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMANITAS CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUMANITAS CHARITY

I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

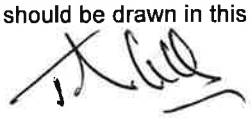
1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Ltd
Chartered Certified Accountants

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 6/12/2024

HUMANITAS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	2	67,638	103,754	171,392	91,165	115,087	206,252
Investments	3	1,143	-	1,143	864	-	864
Total income		68,781	103,754	172,535	92,029	115,087	207,116
Expenditure on:							
Raising funds	4	13,110	1,132	14,242	24,028	1,366	25,394
Charitable activities	5	126,119	81,443	207,562	32,759	178,437	211,196
Total expenditure		139,229	82,575	221,804	56,787	179,803	236,590
Net income/(expenditure)		(70,448)	21,179	(49,269)	35,242	(64,716)	(29,474)
Transfers between funds	16	26,918	(26,918)	-	(26,516)	26,516	-
Net movement in funds	8	(43,530)	(5,739)	(49,269)	8,726	(38,200)	(29,474)
Reconciliation of funds:							
Fund balances at 29 September 2023		82,135	5,739	87,874	73,409	43,939	117,348
Fund balances at 28 September 2024		38,605	-	38,605	82,135	5,739	87,874

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	12		-		-
Investments	13		1		1
			1		1
Current assets					
Trade and other receivables	14	340		2,838	
Cash at bank and in hand		44,114		88,831	
		44,454		91,669	
Current liabilities	15	(5,850)		(3,796)	
Net current assets			38,604		87,873
Total assets less current liabilities			38,605		87,874
The funds of the Charity					
Restricted income funds	16		-		5,739
Unrestricted funds	17		38,605		82,135
			38,605		87,874

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6th December 2024

.....

S Wade
Trustee

Company registration number 05761174 (England and Wales)

HUMANITAS CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 SEPTEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	21		(45,860)		(29,990)
Investing activities					
Investment income received		1,143		864	
Net cash generated from investing activities			1,143		864
Net decrease in cash and cash equivalents			(44,717)		(29,126)
Cash and cash equivalents at beginning of year			88,831		117,957
Cash and cash equivalents at end of year			44,114		88,831

1 Accounting policies

Company information
Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

1.1 Accounting convention
The financial statements have been prepared in accordance with the Charity's Memorandum of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work.

The charity sets aside monies given generally for its partner charity Romanian Relief, which it has decided to use for children being looked after by Romanian Relief in their Safe Homes Project and therapy centres. Monies are also given to fund an operational educational project in Ghana.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The following restricted funds are in operation:

Ukraine
This fund was created in 2021-22 to alleviate suffering caused by the war in Ukraine. Most of the funds raised are being distributed through partner charity Romania Relief.

Safe Homes
Providing safe homes for orphaned and abandoned children with disabilities and special needs, which the charity gives grants for.

Ghana
This is a project called Education Matters, relating to a school and a library for children in a remote village in Ghana.

Crisis Appeal
Crisis appeal is a fund for the Coronavirus impact on the children we work with in Romania and Ghana. The funds are distributed between the projects in Ghana and Romania.

1 Accounting policies (Continued)

Advocacy
A project of rising awareness of our cause by promoting the idea of "we are all human here" through small events and sale of t-shirts and canvas bags.

During the year the decision was made to transfer all Restricted funds to Unrestricted funds to streamline the back office administration and to gather all donations in the general fund to contribute to all projects supported by the charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods and services are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a straight line basis (fully depreciated)

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixtures, fittings and equipment costing less than £500 are not capitalised.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies (Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Donations and gifts	47,850	59,689	107,539	56,803	73,887	130,690
Grants	1,000	43,988	44,988	31,964	25,500	57,464
Donated goods and services	18,788	77	18,865	2,398	15,700	18,098
	67,638	103,754	171,392	91,165	115,087	206,252

3 Income from investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	**£**
Interest receivable	1,143	864

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Fundraising and publicity						
Consultancy	11,740	-	11,740	20,084	-	20,084
Other fundraising costs	1,370	1,132	2,502	3,944	1,366	5,310
	13,110	1,132	14,242	24,028	1,366	25,394

5 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	2023
	£	**£**
Direct costs		
Staff costs	45,000	45,217
Depreciation and impairment	-	667
Rent	17,550	-
Consultancy	33,853	46,355
Medical equipment and medicines	1,097	56
Other - activities	2,938	1,362
Computer supplies and services	1,114	1,270
Miscellaneous	649	692
Office supplies	770	638
Travel and accomodation	9,606	6,137
Subscriptions	1,449	1,237
	114,026	103,631
Grant funding of activities (see note 6)	67,429	102,724
Share of support and governance costs (see note 7)		
Support	705	855
Governance	25,402	3,986
	207,562	211,196
Analysis by fund		
Unrestricted funds	126,119	32,759
Restricted funds	81,443	178,437
	207,562	211,196

6 Grants payable

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Grants to institutions:		
Humanitas Ghana	54,201	40,203
Romanian Relief (Safe Homes and Foster Care)	-	31,360
Romanian Relief (Crisis/other)	335	-
Romanian Relief (Ukraine)	-	15,461
Donated goods	10,037	15,700
	64,573	102,724
Grants to individuals	2,856	-
	67,429	102,724

7 Support costs allocated to activities

	2024 £	2023 £
Insurance	705	855
Governance costs	25,402	3,986
	26,107	4,841
Analysed between:		
Charitable Expenditure	26,107	4,841

Governance costs comprise:	2024 £	2023 £
Accountancy	2,240	2,480
Legal and professional	-	566
Independent Examination	940	940
Consultancy	22,113	-
Bank Charges	109	-
	25,402	3,986

The Independent Examination fee included with Governance costs is £940 (2023: £940).

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	-	667

9 Trustees

Trustee Sarah Wade received remuneration of £45,000 (2023:£45,000) during the year and reimbursed expenses of £Nil (2022: £500).

Trustee Ramiz Momeni received consultancy fees of £Nil (2022:£9,000).

Donations from Trustees and related parties during the year amounted to £1,350 (2022: £1,730).

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Charity Support and Administration	1	1

Employment costs	2024	2023
	£	£
Wages and salaries	45,000	45,000
Social security costs	-	217
	45,000	45,217

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

	2024	2023
	£	£
Aggregate compensation	45,000	45,217

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Property, plant and equipment

	Fixtures, fittings and equipment
	£
Cost	
At 29 September 2023	3,592
At 28 September 2024	3,592
Depreciation and impairment	
At 29 September 2023	3,592
At 28 September 2024	3,592
Carrying amount	
At 28 September 2024	Nil

13 Fixed asset investments

	Other investments
	£
Cost or valuation	
At 29 September 2023 & 28 September 2024	1
Carrying amount	
At 28 September 2024	1
At 28 September 2023	1

Other investments comprise:	Notes	2024 £	2023 £
Investments in subsidiaries	20	1	1

14 Trade and other receivables

Amounts falling due within one year:	2024 £	2023 £
Trade receivables	340	338
Other receivables	-	2,500
	340	2,838

15 Current liabilities

	2024	2023
	£	£
Other taxation and social security	757	864
Trade payables	1,118	1,118
Other payables	2,247	86
Accruals and deferred income	1,728	1,728
	5,850	3,796

16 Restricted funds

The income funds of the charity include restricted funds - see note 1.3 for a full explanation of each fund. The following are details of unexpended balances of donations and grants held on trust for specific purposes:

	At 29 September 2023	Incoming resources	Resources expended	Transfers	At 28 September 2024
	£	£	£	£	£
Ukraine	5,494	-	-	(5,494)	-
Safe Homes	-	25,710	(3,963)	(21,747)	-
Ghana	-	78,044	(78,612)	568	-
Crisis Appeal	163	-	-	(163)	-
Advocacy	82	-	-	(82)	-
	5,739	103,754	(82,575)	(26,918)	-

Previous year:	At 29 September 2022	Incoming resources	Resources expended	Transfers	At 28 September 2023
	£	£	£	£	£
Ukraine	32,640	1,330	(28,476)	-	5,494
Safe Homes	5,443	35,385	(46,839)	6,011	-
Ghana	5,416	78,209	(104,130)	20,505	-
Crisis Appeal	163	-	-	-	163
Advocacy	277	163	(358)	-	82
	43,939	115,087	179,803	26,516	5,739

Notes - 2024
During the year the decision was made to transfer all Restricted funds to Unrestricted funds to streamline the back office administration and to gather all donations in the general fund to contribute to all projects supported by the charity.

Note - 2023
Transfers were made from the General fund to the Ghana fund and Safe Homes fund to cover the deficit arising in the year.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 29 September 2023	Incoming resources	Resources expended	Transfers	At 28 September 2024
	£	£	£	£	£
Refugee Project	1,037	-	-	(1,037)	-
General funds	81,098	68,781	(139,229)	27,955	38,605
	82,135	68,781	(139,229)	26,918	38,605

Previous year:	At 29 September 2022	Incoming resources	Resources expended	Transfers	At 28 September 2023
	£	£	£	£	£
Refugee Project	-	1,000	(37)	-	963
General funds	73,409	91,029	(56,750)	(26,516)	81,172
	73,409	92,029	56,787	(26,516)	82,135

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. This is now combined with the General Fund.

18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
Fund balances at 28 September 2024 are represented by:			
Investments	1	-	1
Current assets/(liabilities)	38,604	-	38,604
	38,605	-	38,605

18 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 28 September 2023 are represented by:			
Investments	1	-	1
Current assets/(liabilities)	82,134	5,739	87,873
	82,135	5,739	87,874

19 Related party transactions

There were no related party transactions in the year.

20 Subsidiaries

Details of the Charity's subsidiaries at 28 September 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Humanitas Boutique Ltd	England	Business	Ordinary	100.00	

21 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(49,269)	(29,474)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,143)	(864)
Depreciation and impairment of property, plant and equipment	-	667
Movements in working capital:		
Decrease in trade and other receivables	2,498	18
Increase/(decrease) in trade and other payables	2,054	(337)
Cash absorbed by operations	(45,860)	(29,990)

22 Analysis of changes in net funds

The Charity had no material debt during the year.

Humanitas

England & Wales - Charity number 1114639

Accounts

Charity registration number 1114639

Company registration number 05761174 (England and Wales)

HUMANITAS CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2023

Caladine

Chartered Certified Accountants

HUMANITAS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Wade R Momeni E Cox
Secretary	S Wade
Charity number	1114639
Company number	05761174
Principal address	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Registered office	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Mayo Wynne Baxter 3 Bell Lane Lewes East Sussex BN7 1JU

HUMANITAS CHARITY

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HUMANITAS CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 SEPTEMBER 2023

MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

To say this has been an impactful year is a huge understatement. For a small team we have achieved so much, but none of this would have been possible without the individuals, businesses and trusts that have given so generously in support of our work. I would like to take this opportunity to personally thank the following trusts and foundations and companies for their loyalty, The Betty Lawes Foundation, Sussex Partners, Parker Lloyd Group, The Souter Charitable Trust, The Bryan Guinness Charitable Trust, and Sarah's Trust.

Following sixteen trips to deliver medical and surgical supplies to hospitals, and food and essentials to the displacement centres in Ukraine, we were forced to scale back our efforts due to the danger to staff and the reduction in funds that we were receiving. We were in Ukraine from the very start of the conflict, when the larger charities and NGO's were not on the ground, and we filled a vital gap when aid and supplies were not going into the country. As with any crisis appeal, there is a huge spike in public support, but this is extremely difficult to sustain. We have however continued to support grassroots projects in Ukraine that are getting essential supplies to the Ukrainian people that are still living in the country.

Over the past year we have made huge strides forward at our primary and secondary schools in Ghana and they are now at full capacity. This year also saw our first ever graduating students from our high school. We are so proud of them and what they have achieved, especially as many of these young people started their education much later and have had a lot of catching up to do. All these students are going on to further study at the state senior high schools in the district, something they never would have been able to consider without the presence of our school.

So many families living in the community of Ayensuako and the surrounding villages are feeling the positive impact of our schools on their lives, whether that's the women who are now employed to make the school dinners in the kitchen, or the children living at the local orphanage that are now riding bikes to get to their lessons; lives are changing for the better. As well as the social impact of our work, we have also been seeking to address how we reduce our environmental impact on the local area. You can read more about the practical measures that we have put in place to achieve this in the report.

Over the past year our team has dedicated significant time and effort to planning the next steps for the orphaned and abandoned young people in our care in Romania. This has been a complex and time-consuming process as we have sought to address how the needs of every child can be met now and in the future. I am delighted to report that we have found foster families or placements for every young person, and we are continuing to support the salaries for the foster carers. You can read more about how they are progressing in this report.

Before I close, I would like to say a huge thank you to our trustee, Maureen Evans, for the huge part that she has played in supporting our work, particularly in Romania. Maureen and her husband have visited our Safe Homes many times and they have been influential in bringing donors on board to help us to care for the children living there. I am extremely grateful to Maureen and wish her all the best for the future.

Sarah Wade
CEO and Founder

The Trustees present their report and financial statements for the year ended 28 September 2023.

LEGAL AND ADMINISTRATIVE INFORMATION

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Objectives and activities

MISSION STATEMENT
We believe everyone is entitled to health care, an education and a family. We strive to provide these three key rights across the globe.

OBJECTIVES
Humanitas is a creative and ambitious grass roots charity that has worked for more than a decade to protect and care for some of the world's most vulnerable people. We exist to transform the quality of life and empower disadvantaged children and young people who do not have access to an education, healthcare or a home. By tackling these three essentials we can change lives for good.

HOW WE DO IT
We run projects in the UK, Ghana, Romania and in refugee camps around the world.

- We work alongside deprived, rural communities in Ghana to ensure that children don't miss out on an education and are given the chance to go to school.
- Our medical professionals and volunteer nurses offer life saving treatment to families who have fled violence and persecution and are living in temporary refugee camps.
- Our professional staff in Romania cares for orphaned and abandoned children with disabilities and place them into loving foster homes.

Achievements and performance

THE IMPACT OF OUR WORK IN 2022-23

Caring for orphaned and abandoned children in Romania

We are delighted to report that we have managed to find permanent foster homes and placements for all the young people that were living in our Safe Homes. Some of them have been fostered by our staff who have cared for them since they were babies, which is the best outcome we could have wished for.

Young people like Andre who is now settled into his foster care placement. Since he was very young Andre's dream has been to find his own family unit and he is loving living with Lia (one of the carers that worked in Safe Homes) and her family. Lia lives in the same village as our Safe Homes and Andre is still in contact with his friends and continues to attend the same school. Andre is making great strides into adulthood; he's learning to play the trumpet and has a Saturday job. He is now eighteen years old, and it has been an absolute privilege to watch him grow into a delightful young man.

Many of the young people that we support attend secondary school, and some have started college in the towns where they now live - this was not an option in the village where our Safe Homes are based. They have hobbies, active social lives, and have the potential to live independently in future, which would never have been possible had they remained in state care. Our other young adults still require 24-hour care due to their special needs and are in placements where they continue to receive this care. We will continue with our support for the foster families to raise these young people so that they can offer them the same opportunities and have the same life chances as their peers.

Running schools in Ghana

Our work in Ayensuako continues to go from strength to strength and we continue to be inspired and humbled by the huge impact that small changes make to the daily lives of the children and families living in the community. Changes like the bikes that we have provided for the pupils that attend our secondary school from the orphanage.

Before they had bikes, these children walked for over an hour each way every day just to get to school, and with no breakfast. The walk was alongside a dusty road, often in extreme heat or in huge deluges of rain. In response to this need, we ran a 'buy a bike' campaign and raised sufficient funds to purchase ten bikes through UK charity Re-Cycle. As well as delivering the bikes, we worked with Re-Cycle to run a two-day bike safety and bike maintenance workshop so that the children know how to ride safely and take care of their bikes. The children are all now riding their bikes to school which has made their journeys to and from school much more enjoyable.

As well as providing bikes for our pupils, we have also made some big changes to our educational offering. Earlier this year, we opened a sewing skills room in our secondary school. The room is now home to fifteen sewing machines and is used daily by our pupils and women in the community who are being taught how to make clothing, bags, and household items by an experienced seamstress. The sewing room is now being used to make the school uniforms and is also used for repairing torn or damaged uniforms, saving us money and equipping our pupils with new skills at the same time. With these additional skills under their belt, these children will have access to a wider variety of job opportunities in the towns and cities. A special note of thanks goes to The Studio at No 30 for their generous donations of material and sewing equipment which have been so gratefully received by the school.

In addition to our sewing skills room, we have also made strides to improve our offering to pupils that are showing a real talent in the arts. One pupil in particular has blown us away with his artistic talent and we are doing all that we can to harness and encourage this. Thanks to Hitchin Art Hub for generously donating art equipment that has given our pupils the opportunity to use different media and techniques that they have never tried before. Looking ahead, we are planning on running remote art lessons between artists and pupils here in the UK and some of the pupils at our school to inspire them to get creative!

We also ran a campaign for people to donate laptops to our IT suite so that more pupils can benefit from learning how to use a computer and the software systems that they will need to be familiar with in the workplace. Our IT suite is now well stocked with laptops and computers, and we now have a dedicated IT teacher. A special note thanks to Enchant and the Priory School in Hitchin for the big part they have played in making this happen. Leaving school with these skills behind them will put our pupils in a much stronger position when they finish their studies and are seeking employment.

One of our proudest moments this year was the opening of the school kitchen following a successful matched funding Christmas Appeal. Raising funds to open the kitchen became a big priority for us as teachers were reporting that pupils were falling asleep in class or having trouble concentrating because they were so hungry. Some pupils were only eating one meal at the end of every day and for many this consisted of rice water. Thanks to all the individuals that donated to the appeal, and Parker Lloyd Group for matching the donations, we were able to open our school kitchen in February 2023. Now our pupils are benefitting from eating a nutritious lunch every day cooked by two local women who are employed by us. The ripple effect of this relatively small change to their school day is huge as pupils are now able to work to the best of their ability in class and are not hampered by feeling desperately hungry and tired.

Reducing our impact on the environment

As well as running a paperless office, we have also made significant strides to address the impact of our work in the communities where we operate. Thanks to a grant from NextEnergy Foundation, in May 2023 we installed a 5kWp rooftop solar system on our secondary school. The system powers all the electrical appliances at the school. We were previously dependent on electricity from the national grid which is prone to unpredictable blackouts, some lasting hours and others lasting for days.

Now that we have a reliable and sustainable source of energy, out teachers and pupils can teach and learn without distraction or delay. Our teachers are thoroughly enjoying the experience of teaching without the hinderance of computers switching off and the internet going down. Lessons can be taught from start to finish without the worry of machines suddenly switching off and it is already having a positive impact on our pupil's learning - they are able to concentrate, and more work is being covered because they are not being interrupted by power cuts. This will have an impact on the pupil's academic progression and their general wellbeing as they have found it extremely frustrating and demoralising when they have been sitting at sewing machines or laptops and they must wait for them to start working again.
As well as cutting our energy costs, the new solar system has also reduced the amount of food waste at our school. When electricity supplies have cut out for longer periods of time, we had to throw away the food that was being stored in the school fridge and freezer as it was no longer fit for human consumption. This has been a big issue for the school, especially since the cost of food has risen massively over the past six months. The solar panels will give us a constant source of electricity which means that our food bill will be reduced.
This year also saw the installation of biogas toilets and compost bins in the grounds of the school. Our pupils have been engaging in regular rubbish collection pick-ups in and around the school grounds. The discarding of plastic waste is a huge issue in Ghana, particularly the single use plastic bags that people use to drink water from and then throw onto the ground. There are thousands of these bags littering the paths and rivers in Ayensuako and we will continue to educate the children about the damage that this does to the environment and the wildlife.

We are all human here

Our range of branded 'We are all human here' hoodies and t-shirts continue to sell and provide a small source of income for us. This year we translated the slogan into Romanian, Spanish and French which has proven to be popular.

Looking ahead

Over the past few months, we have been developing plans and seeking the funds to lay an all-weather sports pitch in the grounds of our secondary school in Ayensuako. At present there are no sports facilities for many miles and the communities in the area play sports on dusty, pitted ground that gets waterlogged during the rainy season. Our school currently has a girls and boys football team, but their practise and matches are hindered by the weather conditions, and we don't have the equipment or the courts for them to try other sports. Our pupils have a real thirst for learning sport and will do anything that they can to play games – they have made handball nets using sticks and fishing nets, but these are constantly falling down. We are keen to harness this passion for learning sport and would love to be able to give them the opportunity to learn and play other sports on a purpose-built pitch that can be used all year round. We have plans afoot to put this into action and hope to be able to report on our progress with this in our next report.

We are also planning to extend the local orphanage where some of our pupils live. The living conditions in the orphanage are dire, with 125 boys and girls living and sleeping in two rooms. The rooms are overcrowded, dirty, dark, and filled with bunk beds. Some of the beds have no mattresses or bedding and children are sleeping on wooden slats with no covers. We are determined to work with the owner of the orphanage to significantly improve the living conditions for these children who have already suffered so much in their short lives. We want to be able to give them a home that enables them to live in dignity and are working to extend the building to accommodate ten bedrooms as well as kitchen and washroom facilities.

In furtherance of our ambition to enable professionals and those wishing to share farming, teaching, healthcare, engineering, and other useful skills with the community in Ayensuako, we wish to build a space where we can offer accommodation in the village as there is no other provision for miles around. At the moment the facilities to accommodate visitors are extremely basic and inadequate. We are in the early stages of planning how we can improve the offering so that we can respond positively to the many requests that we receive from individuals wishing to engage in skills exchange.

Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2023 we received a total of £206,252 in grants and donations (including associated gift aid). Of these £115,087 were for specified restricted funds enabling us to disburse some £102k in aid as detailed in note 6.

Overall, there was a surplus on the General Fund for the year after transfers of £8,726 (2022: £71,544) leaving a balance carried forward at 28 September 2023 of £82,135. Fund balances of £5,739 are carried forward at 28 September 2023 on restricted funds.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

S Wade
R Momeni
M Evans (Resigned 4 July 2023)
E Cox

Recruitment and appointment of trustees

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Organisational structure

The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at www.humanitascharity.org

The Trustees' report was approved by the Board of Trustees.

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S Wade

Trustee

Date: 6.03.2024

HUMANITAS CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 SEPTEMBER 2023

The Trustees, who are also the directors of Humanitas Charity for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMANITAS CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUMANITAS CHARITY

I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Ltd
Chartered Certified Accountants

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 11 March 2024

HUMANITAS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	91,165	115,087	206,252	103,915	601,682	705,597
Investments	3	864	-	864	174	-	174
Total income		92,029	115,087	207,116	104,089	601,682	705,771
Expenditure on:							
Raising funds	4	24,028	1,366	25,394	11,320	4,554	15,874
Charitable activities	5	32,759	178,437	211,196	21,225	636,364	657,589
Total expenditure		56,787	179,803	236,590	32,545	640,918	673,463
Net income/(expenditure)		35,242	(64,716)	(29,474)	71,544	(39,236)	32,308
Transfers between funds	15	(26,516)	26,516	-	-	-	-
Net movement in funds		8,726	(38,200)	(29,474)	71,544	(39,236)	32,308
Reconciliation of funds:							
Fund balances at 29 September 2022		73,409	43,939	117,348	1,865	83,175	85,040
Fund balances at 28 September 2023		82,135	5,739	87,874	73,409	43,939	117,348

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	11		-		667
Investments	12		1		1
			1		668
Current assets					
Trade and other receivables	13	2,838		2,856	
Cash at bank and in hand		88,831		117,957	
		91,669		120,813	
Current liabilities	14	3,796		4,133	
Net current assets			87,873		116,680
Total assets less current liabilities			87,874		117,348
The funds of the Charity					
Restricted income funds	15		5,739		43,939
Unrestricted funds	16		82,135		73,409
			87,874		117,348

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6.03.2024

S Wade
Trustee

Company registration number 05761174 (England and Wales)

HUMANITAS CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 SEPTEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(29,990)		34,088
Investing activities					
Investment income received		864		174	
Net cash generated from investing activities			864		174
Net (decrease)/increase in cash and cash equivalents			(29,126)		34,262
Cash and cash equivalents at beginning of year			117,957		83,695
Cash and cash equivalents at end of year			88,831		117,957

1 Accounting policies

Company information

Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work.

The charity sets aside monies given generally for its partner charity Romanian Relief, which it has decided to use for children being looked after by Romanian Relief in their Safe Homes Project and therapy centres. Monies are also given to fund an operational educational project in Ghana.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The following restricted funds are in operation:

Ukraine
This fund was created in 2021-22 to alleviate suffering caused by the war in Ukraine. Most of the funds raised are being distributed through partner charity Romania Relief.

Safe Homes
Providing safe homes for orphaned and abandoned children with disabilities and special needs, which the charity gives grants for.

Ghana
This is a project called Education Matters, relating to a school and a library for children in a remote village in Ghana.

1 Accounting policies (Continued)

Crisis Appeal
Crisis appeal is a fund for the Coronavirus impact on the children we work with in Romania and Ghana. The funds are distributed between the projects in Ghana and Romania.

Advocacy
A project of rising awareness of our cause by promoting the idea of "we are all human here" through small events and sale of t-shirts and canvas bags.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a straight line basis (fully depreciated)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixtures, fittings and equipment costing less than £500 are not capitalised.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Donations and gifts	56,803	73,887	130,690	66,156	181,550	247,706
Grants	31,964	25,500	57,464	37,580	382,302	419,882
Donated goods and services	2,398	15,700	18,098	179	37,830	38,009
	91,165	115,087	206,252	103,915	601,682	705,597

3 Income from investments

	Unrestricted funds 2023	**Unrestricted funds 2022**
	£	**£**
Interest receivable	864	174

4 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Fundraising and publicity						
Marketing and Communications	-	-	-	888	886	1,774
Consultancy	20,084	-	20,084	6,290	180	6,470
Other fundraising costs	3,944	1,366	5,310	4,142	3,488	7,630
	24,028	1,366	25,394	11,320	4,554	15,874

5 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	**£**
Direct costs		
Staff costs	45,217	45,959
Depreciation and impairment	667	668
Consultancy	46,355	65,275
Medical Equipment and Medicines	56	1,382
Other - Activities	1,362	-
Computer Supplies and Services	1,270	860
Miscellaneous	692	3,624
Office Supplies	638	-
Travel	6,137	5,532
Volunteer Expenses	-	117
Subscriptions	1,237	1,558
	103,631	124,975
Grant funding of activities (see note 6)	102,724	528,544
Share of support and governance costs (see note 7)		
Support	855	970
Governance	3,986	3,100
	211,196	657,589
Analysis by fund		
Unrestricted funds	32,759	21,225
Restricted funds	178,437	636,364
	211,196	657,589

6 Grants payable

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Grants to institutions:		
Humanitas Ghana	40,203	20,113
Romanian Relief (Safe Homes and Foster Care)	31,360	85,700
Romanian Relief (Crisis/other)	-	1,800
Romanian Relief (Ukraine)	15,461	385,000
Donated goods	15,700	35,931
	102,724	528,544

7 Support costs allocated to activities

	2023 £	2022 £
Insurance	855	654
Office Supplies	-	316
Governance costs	3,986	3,100
	4,841	4,070
Analysed between:		
Charitable Expenditure	4,841	4,070

Governance costs comprise:	2023 £	2022 £
Accountancy	2,480	1,728
Legal and professional	566	532
Independent Examination	940	840
	3,986	3,100

The Independent Examination fee included with Governance costs is £940 (2022: £840).

8 Trustees

Trustee Sarah Wade received remuneration of £45,000 (2022:£45,000) during the year and reimbursed expenses of £Nil (2022: £500).

Trustee Ramiz Momeni received consultancy fees of £Nil (2022:£9,000).

Donations from Trustees and related parties during the year amounted to £1,350 (2022: £1,730).

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charity Support and Administration	1	1

Employment costs	2023 £	2022 £
Wages and salaries	45,000	45,000
Social security costs	217	959
	45,217	45,959

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

	2023 £	2022 £
Aggregate compensation	45,217	45,959

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Property, plant and equipment

	Fixtures, fittings and equipment
	£
Cost	
At 29 September 2022	3,592
At 28 September 2023	3,592
Depreciation and impairment	
At 29 September 2022	2,925
Depreciation charged in the year	667
At 28 September 2023	3,592
Carrying amount	
At 28 September 2023	Nil
At 28 September 2022	667

12 Fixed asset investments

	Other investments
Cost or valuation	
At 29 September 2022 & 28 September 2023	1
Carrying amount	
At 28 September 2023	1
At 28 September 2022	1

Other investments comprise:	Notes	2023 £	2022 £
Investments in subsidiaries	19	1	1

13 Trade and other receivables

Amounts falling due within one year:	2023 £	2022 £
Trade receivables	338	356
Other receivables	2,500	2,500
	2,838	2,856

14 Current liabilities

	2023	2022
	£	£
Other taxation and social security	864	898
Trade payables	1,118	1,118
Other payables	86	629
Accruals and deferred income	1,728	1,488
	3,796	4,133

15 Restricted funds

The income funds of the charity include restricted funds - see note 1.3 for a full explanation of each fund. The following are details of unexpended balances of donations and grants held on trust for specific purposes:

	At 29 September 2022	Incoming resources	Resources expended	Transfers	At 28 September 2023
	£	£	£	£	£
Ukraine	32,640	1,330	(28,476)	-	5,494
Safe Homes	5,443	35,385	(46,839)	6,011	-
Ghana	5,416	78,209	(104,130)	20,505	-
Crisis Appeal	163	-	-	-	163
Advocacy	277	163	(358)	-	82
	43,939	115,087	(179,803)	26,516	5,739

Previous year:	At 29 September 2021	Incoming resources	Resources expended	Transfers	At 28 September 2022
	£	£	£	£	£
Ukraine	-	489,876	(474,272)	17,036	32,640
Safe Homes	63,970	39,551	(98,078)	-	5,443
Ghana	1,625	70,033	(66,624)	382	5,416
Refugee Project	17,036	-	-	(17,036)	-
Crisis Appeal	162	864	(863)	-	163
Bambuu Project	382	-	-	(382)	-
Advocacy	-	1,358	(1,081)	-	277
	83,175	601,682	(640,918)	-	43,939

15 Restricted funds (Continued)

Note - 2023
Transfers were made from the General fund to the Ghana fund and Safe Homes fund to cover the deficit arising in the year.

Note - 2022
The Bambuu Project fund was closed and the remaining funds transferred to the Ghana fund in the year.

The Refugee Project fund was closed and the remaining funds transferred to the Ukraine fund in the year.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 29 September 2022	Incoming resources	Resources expended	Transfers	At 28 September 2023
	£	£	£	£	£
Refugee Project	-	1,000	(37)	-	963
General funds	73,409	91,029	(56,750)	(26,516)	81,172
	73,409	92,029	(56,787)	(26,516)	82,135

Previous year:	At 29 September 2021	Incoming resources	Resources expended	Transfers	At 28 September 2022
	£	£	£	£	£
General funds	1,865	104,089	(32,545)	-	73,409

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic.

17 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 28 September 2023 are represented by:			
Investments	1	-	1
Current assets/(liabilities)	82,134	5,739	87,873
	82,135	5,739	87,874

17 Analysis of net assets between funds (Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 28 September 2022 are represented by:			
Property, plant and equipment	667	-	667
Investments	1	-	1
Current assets/(liabilities)	72,741	43,939	116,680
	73,409	43,939	117,348

18 Related party transactions

During the year Humanitas Charity made substantial donations to Romanian Relief, a charity registered in Romania number 13853662, of which Sarah Wade is also a Trustee.

19 Subsidiaries

Details of the Charity's subsidiaries at 28 September 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Humanitas Boutique Ltd	England	Business	Ordinary	100.00	

20 Cash generated from operations

	2023 £	2022 £
(Deficit)/surpus for the year	(29,474)	32,308
Adjustments for:		
Investment income recognised in statement of financial activities	(864)	(174)
Depreciation and impairment of property, plant and equipment	667	668
Movements in working capital:		
Decrease in trade and other receivables	18	1,311
(Decrease) in trade and other payables	(337)	(25)
Cash (absorbed by)/generated from operations	(29,990)	34,088

21 Analysis of changes in net funds

The Charity had no material debt during the year.

Humanitas

England & Wales - Charity number 1114639

Accounts

Charity registration number 1114639

Company registration number 05761174 (England and Wales)

HUMANITAS CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2022

Caladine

Chartered Certified Accountants

HUMANITAS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Wade R Momeni M Evans E Cox
Secretary	Miss S V Wade
Charity number	1114639
Company number	05761174
Principal address	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Registered office	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

HUMANITAS CHARITY

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HUMANITAS CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

For many of us this year has been dominated by the outbreak of war in Ukraine and, given the proximity of our projects, personnel, and contacts in Romania, we felt compelled to do something to support the aid effort. I have worked in many crisis response situations over the years, and I have learned not to respond with what we think people need. Instead, our team took a moment to pause, to listen to people working on the ground, and find out what we could do to help in the most meaningful and effective way. Our medical director spoke with senior government officials and the directors of the hospitals in Western Ukraine who spoke of the dire situations in the hospitals, with consultants and medical teams unable to treat the increasing number of patients and casualties of war because of a lack of medication and surgical supplies. We quickly identified how we could meet this need and you can read later in this report what we did to help. I am extremely grateful to the team at Choose Love for seeing the value in the work that we were doing and for granting us funding to enable us to significantly upscale our efforts.

As well as coordinating our response to the war in Ukraine, our team in Romania has been planning the next steps for the young people living in our Safe Homes. We have taken considerable time and effort over the past twelve months to identify how we can support each child into adult hood. The children in our care are now teenagers and young adults whose needs have changed, and it is important that we recognise and adapt to these changes. The children living in our homes have been a big part of my life since I was nineteen and I feel as passionately now about securing the best possible future for them as I did on the day that we removed them from the orphanages and into our care.

Our schools in Ghana continue to grow with more children enrolled, more courses on offer and a new IT suite opened. I am incredibly proud of our small team who, alongside running the most successful crisis appeal for Ukraine, also managed to raise funds for our schools so that we can offer more children the opportunity to get an education and lift themselves and their families out of poverty.

For me the most pressing issue looking ahead is the environmental instability of our planet and the impact that it will have on vulnerable children and their families around the world. The United Nations High Commissioner for Refugees predicts that there will be 1.2 billion climate refugees by 2050. This is a staggering number, and one that sits with me as myself and my trustees consider our plans. We must continue to meet the needs of the children and families in our care, as well as doing what we can to help the families who will who make up this eye watering prediction.

Sarah Wade
CEO and Founder

The Trustees present their report and financial statements for the year ended 28 September 2022.

LEGAL AND ADMINISTRATIVE INFORMATION

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Objectives and activities

MISSION STATEMENT
We believe everyone is entitled to health care, an education and a family. We strive to provide these three key rights across the globe.

OBJECTIVES

Humanitas is a creative and ambitious grass roots charity that has worked for more than a decade to protect and care for some of the world's most vulnerable people. We exist to transform the quality of life and empower disadvantaged children and young people who do not have access to an education, healthcare or a home. By tackling these three essentials we can change lives for good.

HOW WE DO IT

We run projects in the UK, Ghana, Romania and in refugee camps around the world.

- We work alongside deprived, rural communities in Ghana to ensure that children don't miss out on an education and are given the chance to go to school.
- Our medical professionals and volunteer nurses offer life saving treatment to families who have fled violence and persecution and are living in temporary refugee camps.
- Our professional staff in Romania cares for orphaned and abandoned children with disabilities and place them into loving foster homes.

Achievements and performance

THE IMPACT OF OUR WORK IN 2021-22

Ukraine Crisis Appeal

This year saw an unprecedented public response to UK charity appeals for funds to support the people affected by the war in Ukraine, and we were part of that. Our appeal to raise funds to buy medical supplies and surgical equipment in Romania to take to the hospitals in Ukraine was met with a surge of support from businesses, grant makers and the public who had watched the scenes of war in the media and wanted to do something to help. Thanks to the generosity of the Hitchin community, as well as companies including McGill & Partners and Acre and grant makers including Choose Love, NextEnergy Foundation and the Betty Lawes Foundation our team was personally able to undertake 16 missions from Romania to the hospitals and displacement centres in western Ukraine.

On each mission we packed our mobile medical clinic and support vehicle with hundreds of boxes of medication, surgical supplies and food requested by the people that were running the hospitals and centres. It was an efficient and direct response to need, and our team worked tirelessly day and night to help the medical teams to treat the growing numbers of civilian casualties of war that were arriving at the hospitals every day. We worked in emotionally distressing and dangerous circumstances, sleeping in hospital rooms at night, sitting in underground bunkers with medical staff whilst sirens were sounding and the real time video footage that we shared on social media generated more funds and offers of help.

We also coordinated the transportation of medical supplies to the front line in eastern Ukraine. Our team personally took supplies of food, kitchenware, and homeware to care homes for the elderly and to the temporary facilities that had been set up for the orphaned and abandoned children who had been moved from the centres in the east of the country.

A special thanks to the Betty Lawes Foundation who funded our mobile medical clinic during the Syrian refugee crisis, and which was used to respond to the people in need in Ukraine. The ripple effect of your support years ago is still being felt today.

As well as supporting people still living in Ukraine, we also helped refugee families to find accommodation in Romania. We worked with our contacts in Romania who were offering safe places for people to stay and supported them to give food and shelter to those who were in desperate need.

Thanks to a collaboration with Ukrainian artist Daria Hlazatova, we were able to raise funds from the sale of t-shirts and shopping bags featuring her beautiful design. We also continue to promote our 'We are all human here' t-shirts, hoodies, and bags to raise funds for our work in Ukraine and future crisis response activities.

Caring for orphaned and abandoned children in Romania
We have been pressing forward with our plans to find more appropriate care for the teenagers and young adults living in our Safe Homes in Romania. When they were babies and children, our homes offered the opportunity for them to live in an environment as close to being in a family as possible. But these children are now teenagers and young adults and have different wants and needs. Living in shared accommodation amongst others with very complex needs is no longer the best place for many of the more able young people in our care. The village location is also not ideal for young people who want to spend time with their school friends in the town and many are seeking greater independence.

Over the past year we have found foster families for most of the young people in our care, and we are delighted with the positive transitions they have made into their new homes. We will continue to support these families financially and emotionally as the young people navigate their paths into adulthood.

We are in the process of assessing the future options for the young people in our care with more complex needs. The rising cost of running our homes in a country that is economically unstable has meant that it is not financially viable for us to keep our homes open for the handful that still live there. We will continue to find the best alternative for them as their future health and happiness is our absolute priority. We are extremely grateful to Sarah's Trust, the Dukes Foundation, Mothers4Children Cabenco, the Souter Charitable Trust and Ben Thomas and his family for their continued support for our work in Romania.

Running schools in Ghana
Our schools continue to flourish and grow with 270 children now being taught across both primary and secondary levels. This year we have expanded our curriculum to include planting and growing food in the school garden, running cookery classes and teaching our secondary age girls about how to take care of themselves during menstruation. We are grateful to our friends at Parker Lloyd Group, the Khimji Family Foundation, the Betty Lawes Foundation and our regular donors for making all of this possible.

Thanks to two major donors we have been able to open an IT suite at our secondary school which is a huge development considering that most of the children have never used a computer. As computer literate graduates, our pupil's employment options will be significantly improved, and they will be able to find office work in the towns and cities.

Earlier this year our school library received a further 3,000 books thanks to our partners at Book Aid International. Our library shelves are well stocked, and the space is very popular with our pupils who prefer some quiet time.

We have made great strides, but there is still work to do. Most of our pupils live in poverty and their families can only afford to feed themselves one meal a day. This means that children are coming to school hungry and leaving hungry. Our teachers have reported that concentration and energy levels amongst several children is extremely low, and some have even fallen asleep in class. We need to provide every child with a nutritious lunch every day and we have set about raising the funds to make this happen. We have secured sufficient funding to build and equip the kitchen and will embark on a matched funding Christmas Appeal to raise the funds required to employ kitchen staff and the food necessary to open the kitchen in 2023.

Looking ahead
Our plans to set up a sewing room at our secondary school in Ghana will be re-visited. The transition from education into work is extremely difficult for young people living in rural areas of Ghana where there are no vocational training colleges within daily travelling distance. This means that pupils leave secondary education without the practical skills that will broaden their chances of securing employment in the towns and cities. Our pupils want to earn money so that they can help to lift their families out of poverty. But it is poverty and the remoteness of their village that prevents them from reaching their full potential.

Our ambition is to launch an extra-curricular skills programme beginning with running textile courses to teach children how to sew clothes, bags and household items and how to sell them. We will also teach our pupils how to make reusable, washable sanitary towels that can be worn by the women and girls in the village and donated to other rural communities in the region. Many families cannot afford to buy sanitary products and girls are not attending school when they are on their period. Non-attendance often leads to girls falling behind with their studies and then dropping out of school.

As mentioned previously, we also plan to open our school kitchen in 2023 to fulfil our commitment to ensuring that every child at our school is given a school dinner every day.

Our ambition to improve the physical environment in the countries where we work remains, and we are keen to do what we can to eliminate the problem of plastic waste blighting the countryside and rivers in Ayensuako. We are keen to set up a plastic swap shop in Ayensuako which will be run by the community for the community, collecting plastic waste that can be recycled into saleable household items.

We also plan to establish a Refugee Crisis Response Fund so that we can respond more quickly to emerging crises. When huge numbers of people are forced to flee their homes, the first few weeks are critical. This is when the most vulnerable and sick arrive at borders or refugee camps in the largest numbers. At the moment we can only get there once we have raised the funds here in the UK. With regular donations into the Fund, we will be able to respond immediately crises, to deliver medical supplies and aid and get it to the people who need it the most.

Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2022 we received a total of £705,597 in grants and donations (including associated gift aid). Of these £571,394 were for specified restricted funds enabling us to disburse some £500k in aid as detailed in note 7.

Overall, there was a surplus on the General Fund for the year after transfers of £71,544 (2021: deficit of £3,728) leaving a balance carried forward at 28 September 2022 of £73,409. Fund balances of £43,939 are carried forward at 28 September 2022 on restricted funds.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

S Wade
R Momeni
M Evans
E Cox

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at www.humanitascharity.org

The Trustees' report was approved by the Board of Trustees.

.....

S Wade
Trustee

Date: 24/02/23

HUMANITAS CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 SEPTEMBER 2022

The Trustees, who are also the directors of Humanitas Charity for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMANITAS CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUMANITAS CHARITY

I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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 The Association of Chartered Certified Accountants, 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Ltd
Chartered Certified Accountants

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 1 March 2023

HUMANITAS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 SEPTEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	103,915	601,682	705,597	49,950	231,796	281,746
Investments	3	174	-	174	10	-	10
Other income	4	-	-	-	2,799	18,732	21,531
Total income		104,089	601,682	705,771	52,759	250,528	303,287
Expenditure on:							
Raising funds	5	11,320	4,554	15,874	3,661	1,834	5,495
Charitable activities	6	21,225	636,364	657,589	52,826	224,594	277,420
Total expenditure		32,545	640,918	673,463	56,487	226,428	282,915
Net income/(expenditure) for the year/ Net movement in funds		71,544	(39,236)	32,308	(3,728)	24,100	20,372
Fund balances at 29 September 2021		1,865	83,175	85,040	5,593	59,075	64,668
Fund balances at 28 September 2022		73,409	43,939	117,348	1,865	83,175	85,040

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Property, plant and equipment	11		667		1,334
Investments	12		1		1
			668		1,335
Current assets					
Trade and other receivables	13	2,856		4,168	
Cash at bank and in hand		117,957		83,695	
		120,813		87,863	
Current liabilities	14	(4,133)		(4,158)	
Net current assets			116,680		83,705
Total assets less current liabilities			117,348		85,040
Income funds					
Restricted funds	15		43,939		83,175
Unrestricted funds			73,409		1,865
			117,348		85,040

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24/2/23 .

S Wade
Trustee

Company registration number 05761174

HUMANITAS CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 SEPTEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**20**		34,088		20,206
Investing activities					
Investment income received		174		10	
Net cash generated from investing activities			174		10
Net increase in cash and cash equivalents			34,262		20,216
Cash and cash equivalents at beginning of year			83,695		63,479
Cash and cash equivalents at end of year			117,957		83,695

1 Accounting policies

Charity information

Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work.

The charity sets aside monies given generally for its partner charity Romanian Relief, which it has decided to use for children being looked after by Romanian Relief in their Safe Homes Project and therapy centres. Monies are also given to fund an operational educational project in Ghana.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The following restricted funds are in operation:

Ukraine

This fund was created in 2021-22 to alleviate suffering caused by the war in Ukraine. Most of the funds raised are being distributed through partner charity Romania Relief.

Safe Homes

Providing safe homes for orphaned and abandoned children with disabilities and special needs, which the charity gives grants for.

Ghana

This is a project called Education Matters, relating to a school and a library for children in a remote village in Ghana.

Humanitas Community Garden

This project includes the maintenance of the vibrant community meeting space in the heart of Hitchin, Hertfordshire, an area where people can come together for leisure, recreation, volunteering and networking.

1 Accounting policies (Continued)

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic. The balance on this fund was transferred to the Ukraine Fund in 2021-22.

Crisis Appeal
Crisis appeal is a fund for the Coronavirus impact on the children we work with in Romania and Ghana. The funds are distributed between the projects in Ghana and Romania.

Bambuu Project
This is now closed by transfer to Ghana.

Advocacy
A project of rising awareness of our cause by promoting the idea of "we are all human here" through small events and sale of t-shirts and canvas bags.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixtures, fittings and equipment costing less than £500 are not capitalised.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	66,156	181,550	247,706	44,200	52,796	96,996
Grants	37,580	382,302	419,882	5,150	171,500	176,650
Donated goods and services	179	37,830	38,009	600	7,500	8,100
	103,915	601,682	705,597	49,950	231,796	281,746

3 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	174	10

4 Other income

	Total	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Other income (Furlough Income)	-	2,799	18,732	21,531

5 Raising funds

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Fundraising and publicity						
Marketing and Communications	888	886	1,774	741	-	741
Consultancy	6,290	180	6,470	1,363	-	1,363
Other fundraising costs	4,142	3,488	7,630	1,557	1,834	3,391
	11,320	4,554	15,874	3,661	1,834	5,495

6 Charitable activities

	2022 £	2021 £
Staff costs	45,959	46,413
Depreciation and impairment	668	668
Rent	-	2,358
Consultancy	65,275	50,147
Medical Equipment and Medicines	1,382	20
Mission Costs	-	7,200
Computer Supplies and Services	860	795
Miscellaneous	3,624	2,425
Office Supplies	-	29
Travel	5,532	2,624
Volunteer Expenses	117	239
Subscriptions	1,558	1,445
	124,975	114,363
Grant funding of activities (see note 7)	528,544	157,239
Share of support costs (see note 8)	970	1,909
Share of governance costs (see note 8)	3,100	3,909
	657,589	277,420
Analysis by fund		
Unrestricted funds	21,225	52,826
Restricted funds	636,364	224,594
	657,589	277,420

7 Grants payable

	2022 £	2021 £
Grants to institutions:		
Humanitas Ghana	20,113	17,739
Romanian Relief (Safe Homes and Foster Care)	85,700	138,500
Romanian Relief (Crisis/other)	1,800	1,000
Romanian Relief (Ukraine)	385,000	-
Donated goods	35,931	-
	528,544	157,239

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Insurance	654	-	654	631	-	631
Office Supplies	316	-	316	826	-	826
Rent - Admin	-	-	-	452	-	452
Accountancy	-	1,728	1,728	-	2,520	2,520
Legal and professional	-	532	532	-	549	549
Independent examination fees	-	840	840	-	840	840
	970	3,100	4,070	1,909	3,909	5,818
Analysed between						
Charitable activities	970	3,100	4,070	1,909	3,909	5,818

9 Trustees

Trustee Sarah Wade received remuneration of £45,000 (2021:£45,000) during the year and reimbursed expenses of £500 (2021: £1,636).

Trustee Ramiz Momeni recieved consultancy fees of £9,000 (2021:£3,000).

Donations from Trustees and related parties during the year amounted to £1,730 (2021: £3,900).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charity Support and Administration	1	1

Employment costs	2022 £	2021 £
Wages and salaries	45,000	45,000
Social security costs	959	1,413
	45,959	46,413

There were no employees whose annual remuneration was more than £60,000.

Humanitas

England & Wales - Charity number 1114639

Accounts

Charity Registration No. 1114639

Company Registration No. 05761174 (England and Wales)

HUMANITAS CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2021



Caladine

Chartered Certified Accountants

HUMANITAS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss S V Wade Dr R Momeni Mrs M Evans Emma Cox	 (Appointed 25 April 2021)
Secretary	Miss S V Wade	
Charity number	1114639	
Company number	05761174	
Principal address	31 Bucklersbury Hitchin Hertfordshire SG5 1BG	
Registered office	31 Bucklersbury Hitchin Hertfordshire SG5 1BG	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP	

HUMANITAS CHARITY

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HUMANITAS CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 SEPTEMBER 2021

MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

In many ways this year has been very similar to the last as the coronavirus pandemic continues to have a bearing on how we live our lives. As with all charities we have hosted less events and have been unable to move ahead with our plans to run volunteer trips to Romania and Ghana.

Fortunately, I work alongside a creative, positive and dynamic team here in the UK and in Ghana and Romania and, as a result, we have been able to meet many of the goals that we set ourselves a year ago. The developments that we have made have also been made possible by the unwavering support of our loyal donors and I cannot convey how grateful I am for their support.

This year marked our 20th anniversary, and our biggest achievement has been the opening of our high school in Ghana. Thanks to several companies and individual benefactors we were able to furnish some of the classrooms in the building and open our doors to our first cohort of pupils. The children and their families are thrilled to have the opportunity to go to school and we are so happy to be able to offer them an education – something that would not be possible if we weren't there.

Our 'We are all human here campaign' has helped to raise awareness of our work and much needed funds to support our projects. Many of the businesses in Hitchin got behind our message and shared their support on social media, thanks also to Alex Bay for his support.

I would like to take this opportunity to thank the Duchess of York, Laura Hughes and Graeme Loughlin, three longstanding and committed trustees who have stepped down from their roles this year. I am indebted to them all for their invaluable guidance and support over the years and look forward to working alongside the Duchess of York in her capacity as our patron.

Lastly, I would like to recognise the achievement of our trustee, Emma Cox, who won the Children and Families Social Worker award at the National Children and Young People Awards here in the UK. Emma is a brilliant social worker, and we are very pleased that her hard work has been acknowledged in this way.

As always, I look ahead to 2022 with optimism and a belief that we can continue to offer a better life for some of the world's most vulnerable children.

Sarah Wade
CEO and Founder

The Trustees present their report and financial statements for the year ended 28 September 2021.

LEGAL AND ADMINISTRATIVE INFORMATION

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Objectives and activities
MISSION STATEMENT
We believe everyone is entitled to health care, an education and a family. We strive to provide these three key rights across the globe.

OBJECTIVES

Humanitas is a creative and ambitious grass roots charity that has worked for more than a decade to protect and care for some of the world's most vulnerable people. We exist to transform the quality of life and empower disadvantaged children and young people who do not have access to an education, healthcare or a home. By tackling these three essentials we can change lives for good.

HOW WE DO IT

We run projects in the UK, Ghana, Romania and in refugee camps around the world.

- We work alongside deprived, rural communities in Ghana to ensure that children don't miss out on an education and are given the chance to go to school.
- Our medical professionals and volunteer nurses offer life saving treatment to families who have fled violence and persecution and are living in temporary refugee camps.
- Our professional staff in Romania cares for orphaned and abandoned children with disabilities and place them into loving foster homes.

Achievements and performance

THE IMPACT OF OUR WORK IN 2020-21

Educating children in Ghana

This year we opened our high school near to our primary school in the village of Ayensuako in rural Ghana. The school has six large classrooms and has the capacity to teach 150 pupils. Due to the uncertainty of economic climate, we took the decision to undertake a phased opening of the high school and to date have welcomed 40 pupils through our doors. Special thanks go to Brevis, Hitchin Lavender, the Casey Trust, Parker Lloyd Group, the Betty Lawes Foundation, Book Aid International and the friends and family of the late Michael Wearne for supporting the development of our schools and library in Ghana this year.

We plan to complete the fit out of more classrooms over the next twelve months and register more pupils, including eight children from the local orphanage who will start in January 2022.

Our primary school has managed to remain open, and we have featured some of our star pupils on our social media channels. Pupils like eight-year-old Stephen Coffie who came top of the class in all his exams this year and eight-year-old Christel who is the first in her family to go to school and wants to be a lawyer. We are so proud of the achievements of all the children and of our school football team who have had some great success this season.

We are continuing to work in partnership with @BambuuBrush to ensure that our projects take into consideration the impact that they have on the environment. Unfortunately, our plans to undertake trips to Ghana with @BambuuBrush and volunteers have been put on hold due to the complexity of travelling overseas, but we hope to renew our plans in 2022. We are extremely grateful to Tommie and Rebecca @BambuuBrush for their commitment to donating 10% of the sales of their products and for all the time they have dedicated to supporting our social media and our 'We are all human here' campaign.

Providing homes for orphaned and abandoned children in Romania

The children living in our Safe Homes are continuing to make progress and are growing up fast. Many of the children are now teenagers and some are attending mainstream school and doing well. One of the girls has been competing in national dance competitions and has found a real passion for ballroom dancing. We are delighted to be able to support her passion and look forward to what she can achieve over the year ahead.

This year we launched our independent living project to support the development of some of the more able children in our care – equipping them with the skills to live independently in future. We have started teaching them how to cook and take care of the home and the garden. The children are really enjoying the challenge and are ready to take on the next steps towards adulthood.

We are extremely grateful to the Kids to Life Foundation for their generous donation of clothes and toys for the children in our Safe Homes. We are also thankful to Ben Thomas who has cerebral palsy but set himself the enormous challenge of walking 1 million steps in 100 days to raise funds for our Safe Homes. Ben achieved his mission and raised over £4,000...incredible! Thanks also go to Sarah's Trust, the Bryan Guinness Charitable Trust, the Souter Charitable Trust, La Turku restaurant in Oradea and Cabenco for their support this year.

Raising funds and our profile

Our school's partnership programme has moved apace this year with more schools engaged in our pen pal scheme than ever before. We are enjoying facilitating the exchange of letters between pupils at our schools in Ayensuako and here in the UK and the children are always so excited to receive their letters. Special thanks go to Chatsworth Schools, St John's College and St Bernadettes School for their continued support.

This year we improved our profile in Hitchin and the surrounding area and had significant media coverage of our 20th Anniversary celebrations which attracted support from new donors.

We have ten runners signed up to take part in the London Landmarks Half Marathon next year and will be supporting them to raise funds and get over the finishing line.

Our focus for the year ahead

Over the year ahead we will be seeking to increase the number of pupils studying at our high school. We also plan to offer extra-curricular lessons such as cookery and sewing to improve our pupil's employment opportunities.

Now that we are teaching at secondary level, we have become acutely aware of the issue of girls not attending school while they are menstruating, and we would like to do more to tackle this issue. We aim to set up sewing classes where children and parents learn to make sanitary pads to be worn by the women and girls in Ayensuako and in the surrounding area. With pads to wear, girls will be able to go to school and will not miss out on classes.

Our Safe Homes are in need of repair and refurbishment to meet the needs of older children and we will be seeking a builder to help undertake work over the year ahead.

If coronavirus allows, we will be offering more dates for volunteers to undertake trips to Romania and Ghana next year. We are particularly interested in taking occupational therapists and psychologists to our Safe Homes in Romania to support our medical director and care staff who are working with some of the more severely disabled children.

In partnership with @BambuuBrush we are developing the idea of establishing a plastic recycling project in Ghana to help to prevent the build-up of plastic in the region's rivers and bring social investment into the area.

Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2021 we received a total of £281,746 in grants and donations (including associated gift aid).

Overall, there was a deficit on the General Fund for the year after transfers of £3,728 (2020: deficit of £24,550) leaving a balance carried forward at 28 September 2021 of £1,865. Fund balances of £83,175 are carried forward at 28 September 2021 on restricted funds.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure, although this has not been possible in the year under review.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr G J Loughlin	(Resigned 27 April 2021)
Ms L Hughes	(Resigned 26 April 2021)
Miss S V Wade	
Dr R Momeni	
Duchess of York S M Ferguson	(Resigned 10 March 2021)
Mrs M Evans	
Emma Cox	(Appointed 25 April 2021)

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground. We also recruit professional volunteers from the UK to provide support in all of our project areas to keep our operational costs to a minimum.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at www.humanitascharity.org

The Trustees' report was approved by the Board of Trustees.

.....

Miss S V Wade
Trustee
Dated: 1.03.2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 SEPTEMBER 2021

The Trustees, who are also the directors of Humanitas Charity for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMANITAS CHARITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HUMANITAS CHARITY

I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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 The Association of Chartered Certified Accountants, 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Ltd
Chartered Certified Accountants

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 14 March 2022

HUMANITAS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 SEPTEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	49,950	231,796	281,746	55,805	109,608	165,413
Investments	3	10	-	10	141	-	141
Other income	4	2,799	18,732	21,531	18,385	-	18,385
Total income		52,759	250,528	303,287	74,331	109,608	183,939
Expenditure on:							
Raising funds	5	3,661	1,834	5,495	8,714	1,693	10,407
Charitable activities	6	52,826	224,594	277,420	62,288	270,336	332,624
Total resources expended		56,487	226,428	282,915	71,002	272,029	343,031
Gross transfers between funds	15	-	-	-	(27,879)	27,879	-
Net (expenditure)/income for the year/ Net movement in funds		(3,728)	24,100	20,372	(24,550)	(134,542)	(159,092)
Fund balances at 29 September 2020		5,593	59,075	64,668	30,143	193,617	223,760
Fund balances at 28 September 2021		1,865	83,175	85,040	5,593	59,075	64,668

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Property, plant and equipment	11		1,334		2,002
Investments	12		1		1
			1,335		2,003
Current assets					
Trade and other receivables	13	4,168		3,954	
Cash at bank and in hand		83,695		63,479	
		87,863		67,433	
Current liabilities	14	(4,158)		(4,768)	
Net current assets			83,705		62,665
Total assets less current liabilities			85,040		64,668
Income funds					
Restricted funds	15		83,175		59,075
Unrestricted funds					
Designated funds:					
Refugee Project		-		17,661	
	16	-		17,661	
General unrestricted funds		1,865		(12,068)	
			1,865		5,593
			85,040		64,668

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 28 SEPTEMBER 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2021.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 1.03.2022

.....

Miss S V Wade

Trustee

Company Registration No. 05761174

1 Accounting policies

Company information

Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there still exists some uncertainty regarding the potential impact of the Coronavirus and the economic consequences which may result from government policies to contain the spread.

However, the Trustees are confident that the Charity has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work.

The charity sets aside monies given generally for its partner charity Romanian Relief, which it has decided to use for children being looked after by Romanian Relief in their Safe Homes Project and therapy centres. Monies are also given to fund an operational educational project in Ghana.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The following restricted funds are in operation:

Safe Homes

Providing safe homes for orphaned and abandoned children with disabilities and special needs, which the charity gives grants for.

Ghana

This is a project called Education Matters, relating to a school and a library for children in a remote village in Ghana.

1 Accounting policies (Continued)

Humanitas Community Garden
This project will include the creation of a vibrant community meeting space in the heart of Hitchin, Hertfordshire. A publicly accessible community garden where people from across Hitchin and surrounding area can come together for leisure, recreation, volunteering, networking and creative activities.

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic.

Crisis Appeal
Crisis appeal is a fund for the Coronavirus impact on the children we work with in Romania and Ghana. The funds are distributed between the projects in Ghana and Romania.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1 Accounting policies (Continued)

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixtures, fittings and equipment costing less than £500 are not capitalised.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	44,200	52,796	96,996	54,305	55,617	109,922
Grants	5,150	171,500	176,650	100	49,991	50,091
Donated goods and services	600	7,500	8,100	1,400	4,000	5,400
	49,950	231,796	281,746	55,805	109,608	165,413

3 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	10	141

4 Other income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Other income (Furlough Income)	2,799	18,732	21,531	18,385

5 Raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fundraising and publicity						
Printing, Newsletters, Marketing, Social Media and Website	741	-	741	1,728	-	1,728
Consultancy	1,363	-	1,363	3,885	-	3,885
Other fundraising costs	1,557	1,834	3,391	3,101	1,693	4,794
	3,661	1,834	5,495	8,714	1,693	10,407

6 Charitable activities

	2021 £	2020 £
Staff costs	46,413	60,330
Depreciation and impairment	668	8,168
Rent	2,358	6,857
Consultancy	50,147	35,886
Medical Equipment and Medicines	20	474
Mission Costs	7,505	7,392
Computer Supplies and Services	795	958
Miscellaneous	2,425	1,274
Office Supplies	29	-
Community Garden	-	431
Travel	2,624	6,681
Volunteer Expenses	239	1,658
Subscriptions	1,140	1,790
	114,363	131,899
Grant funding of activities (see note 7)	157,239	194,419
Share of support costs (see note 8)	1,909	2,521
Share of governance costs (see note 8)	3,909	3,785
	277,420	332,624
Analysis by fund		
Unrestricted funds	52,826	62,288
Restricted funds	224,594	270,336
	277,420	332,624

7 Grants payable

	2021 £	2020 £
Grants to institutions:		
Humanitas Ghana	17,739	38,633
Romanian Relief Safe Homes and Fostercare	138,500	138,000
Crisis Appeal	1,000	12,855
Haiti	-	4,931
	157,239	194,419

8 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Insurance	631	-	631	847	-	847
Office Supplies	826	-	826	-	-	-
Rent - Admin	452	-	452	1,469	-	1,469
Computer Supplies and Services	-	-	-	205	-	205
Accountancy	-	2,520	2,520	-	2,280	2,280
Bank charges	-	549	549	-	665	665
Independent examination fees	-	840	840	-	840	840
	1,909	3,909	5,818	2,521	3,785	6,306
Analysed between						
Charitable activities	1,909	3,909	5,818	2,521	3,785	6,306

9 Trustees

Trustee Sarah Wade received remuneration of £45,000 (2020:£45,000) during the year and reimbursed expenses of £1,636 (2020: £1,033)

Donations from Trustees and related parties during the year amounted to £3,900 (2020:£4,399).

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Charity Support and Administration	1	2

10 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	45,000	57,416
Social security costs	1,413	2,914
	46,413	60,330

There were no employees whose annual remuneration was more than £60,000.

11 Property and Equipment

	Fixtures, fittings and equipment £
Cost	
At 29 September 2020	34,496
Disposals	(30,904)
At 28 September 2021	3,592
Depreciation and impairment	
At 29 September 2020	32,494
Depreciation charged in the year	668
Eliminated in respect of disposals	(30,904)
At 28 September 2021	2,258
Carrying amount	
At 28 September 2021	1,334
At 28 September 2020	2,002

12 Fixed asset investments

	Other investments
Cost or valuation	
At 29 September 2020 & 28 September 2021	1
Carrying amount	
At 28 September 2021	1
At 28 September 2020	1

Other investments comprise:	Notes	2021 £	2020 £
Investments in subsidiaries	19	1	1

13 Trade and other receivables

Amounts falling due within one year:	2021 £	2020 £
Trade receivables	1,668	517
Amounts owed by subsidiary undertakings	-	937
Other receivables	2,500	2,500
	4,168	3,954

14 Current liabilities

	2021 £	2020 £
Other taxation and social security	895	897
Trade payables	1,118	1,118
Other payables	105	353
Accruals and deferred income	2,040	2,400
	4,158	4,768

15 Restricted funds

The income funds of the charity include restricted funds - see note 1.3 for a full explanation of each fund. The following are details of unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds		
	Balance at 29 September 2019	Incoming resources	Resources expended	Transfers	Balance at 29 September 2020	Incoming resources	Resources expended	Balance at 28 September 2021
	£	£	£	£	£	£	£	£
Safe Homes	160,897	67,791	(189,313)	-	39,375	224,329	(199,734)	63,970
Ghana	11,550	27,054	(61,552)	22,948	-	23,049	(21,424)	1,625
Humanitas Community Garden	2,789	-	(431)	-	2,358	-	(2,358)	-
Refugee Project	18,381	1,219	(2,469)	-	17,131	1,460	(1,555)	17,036
Haiti	-	-	(4,931)	4,931	-	-	-	-
Crisis Appeal	-	13,544	(13,333)	-	211	1,290	(1,339)	162
Bambuu Project	-	-	-	-	-	400	(18)	382
	193,617	109,608	(272,029)	27,879	59,075	250,528	(226,428)	83,175

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 29 September 2019	Resources expended	Balance at 29 September 2020	Transfers	Balance at 28 September 2021
	£	£	£	£	£
Refugee Project	20,000	(2,339)	17,661	(17,661)	-

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic.

17 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances are represented by:						
Property, plant and equipment	1,334	-	1,334	2,002	-	2,002
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	530	83,175	83,705	3,590	59,075	62,665
	1,865	83,175	85,040	5,593	59,075	64,668

18 Related party transactions

Remuneration of key management personnel

	2021	2020
	£	£
Aggregate compensation	46,413	47,094

18 Related party transactions (Continued)

Transactions with related parties

Humanitas Charity received a grant of £150,000 during the year ended from Sarah's Trust. Miss S Wade, a trustee of Humanitas Charity was a trustee of Sarah's Trust until 21 April 2021.

19 Subsidiaries

Details of the Charity's subsidiaries at 28 September 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Humanitas Boutique Ltd	England	Retail	Ordinary	100.00	

Humanitas

England & Wales - Charity number 1114639

Accounts

Charity Registration No. 1114639

Company Registration No. 05761174 (England and Wales)

HUMANITAS CHARITY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2020

Caladine

Chartered Certified Accountants

HUMANITAS CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G J Loughlin Ms L Hughes Miss S V Wade Dr R Momeni Duchess of York S M Ferguson Mrs M Evans	 (Appointed 1 October 2019)
Secretary	Miss S V Wade	
Charity number	1114639	
Company number	05761174	
Principal address	31 Bucklersbury Hitchin Hertfordshire SG5 1BG	
Registered office	31 Bucklersbury Hitchin Hertfordshire SG5 1BG	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP	

HUMANITAS CHARITY

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HUMANITAS CHARITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 28 SEPTEMBER 2020

MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

As with many charities, the outbreak of the coronavirus pandemic in March 2020 brought many challenges, both financially and practically, that we could not have foreseen. From donors retracting pledges because of their own financial worries, to protecting the children and communities in our care from the spread of the disease, it has been a testing time for us.

I am hugely grateful for the commitment and dedication shown by all of the staff at Humanitas, here in the UK and overseas. From the teaching staff at our school in Ghana who have worked tirelessly to ensure that our pupils have been able to continue with their education, to the carers working at our Safe Homes in Romania who sacrificed going home to their own families at the end of the day and moved into the homes to care for the children. It has been a huge team effort, and continues to be, as we adapt to the changing social and economic consequences of a global pandemic.

However, we have not allowed the pandemic to stifle our ambition and creativity and we have made some huge strides, despite the limitations that have been imposed upon us. I am delighted to be working alongside the founders of BambuuBrush, an award-winning business that has a strong commitment to reducing plastic pollution in our oceans. You can read more about our exciting and innovative partnership later in this report.

Most recently we launched our 'We are all human here campaign' to send a message of solidarity and hope to our supporters and beyond. The campaign is still running, and we have hundreds of people across the country who are buying a t-shirt and posting messages on social media. I am encouraged by the momentum that is building and optimistic that we will raise significant funds for our work, whilst spreading a message of hope at this difficult time.

Against all the odds, we have completed the build of our new secondary school in Ayensuako, Ghana. We are extremely grateful for the support from Chatsworth Schools who enabled us to make this happen. During the year ahead we will focus on raising funds to fit the school out with the furniture and learning resources that we need to open our doors in 2021.

Lastly, I would like to thank Brad Ross-Williams for his commitment to Humanitas through his role as a Trustee from which he resigned in December 2019. I am also delighted to announce the appointment of our new Trustee, Maureen Evans, we are thrilled to have her on board.

Despite the setbacks that we have faced, I am confident that with the strength of the team and supporters beside us that myself and the Trustees will be able to meet the challenges of the year ahead, our 20th anniversary, with cautious optimism!

Sarah Wade

The Trustees present their report and financial statements for the year ended 28 September 2020.

LEGAL AND ADMINISTRATIVE INFORMATION

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Objectives and activities

MISSION STATEMENT
We believe everyone is entitled to health care, an education and a family. We strive to provide these three key rights across the globe.

OBJECTIVES
Humanitas is a creative and ambitious grass roots charity that has worked for more than a decade to protect and care for some of the world's most vulnerable people. We exist to transform the quality of life and empower disadvantaged children and young people who do not have access to an education, healthcare or a home. By tackling these three essentials we can change lives for good.

HOW WE DO IT

We run projects in the UK, Ghana, Romania and in refugee camps around the world.

- We work alongside deprived, rural communities in Ghana to ensure that children don't miss out on an education and are given the chance to go to school.
- Our medical professionals and volunteer nurses offer life saving treatment to families who have fled violence and persecution and are living in temporary refugee camps.
- Our professional staff in Romania cares for orphaned and abandoned children with disabilities and place them into loving foster homes.

Achievements and performance

THE IMPACT OF OUR WORK IN 2019-20

Educating children in Ghana

Since the outbreak of the coronavirus pandemic our efforts in Ghana have been focused on protecting the health and wellbeing of the children at our school and the people living in the community, who are extremely vulnerable to any pandemic. Thanks to a grant from Sarah's Trust we were able to deliver vital supplies to the village. Every family received a pack of essential supplies including medication, soap, vitamins, cleaning wipes, hand sanitiser, rice and other non-perishable foods. We helped over 900 children and adults to better protect themselves against the spread of Covid-19 and we continue to monitor the situation in Ghana so that we can keep the community as safe as they can be during these unprecedented times.

This year we built a secondary school near to our primary school in the village of Ayensuako in rural Ghana. The school has six large classrooms and has the capacity to teach 150 pupils. We will continue to raise funds to complete the fit out of the school and, given the unpredictable financial climate, we plan to open up the classrooms one by one and grow the intake of pupils organically to ensure the long-term sustainability of the school.

Providing homes for orphaned and abandoned children in Romania

The thirteen children living in our Safe Homes continue to astound us with the progress that they are making. Some of the children are in mainstream education and taking on paid work, whilst others have made small but enormous strides in their physical abilities. Some of the children were never expected to walk and they're playing football in the garden and others are seeing the benefits of the weekly physio sessions that they are having at our on-site therapy centre. Some of the children that came into our care had never sat upright in their cots whilst they were living in state run institutions. This affected their muscle growth and has had a long-term impact on their ability to carry out day to day physical tasks. Our physiotherapist, Radu, continues to work with the children and his commitment to their development has been rewarded as they become more able to carry out tasks independently.

A majority of the children living in our Safe Homes, and those on our foster care programme, have low immune systems and complex health conditions that means they were in the highest coronavirus at risk group. In response to this, we had to set aside isolation rooms within the homes and mapped out a new staffing rota so that all of our children and staff were as safe as possible. Such is the commitment and dedication of our care staff that some moved into our Safe Homes and did not return to their families, ensuring that our children were still cared for around the clock.

All of the staff also took responsibility for home schooling the children when the schools closed, a gargantuan task in a home of 13 children with a huge range of competencies and needs. We are absolutely indebted to the staff who have gone over and above expectations and protected the physical and mental wellbeing of the children during this difficult period of time.

In fact, they have done so well that there is a calmer and more harmonious atmosphere in the homes. Spending more quality time together has been a positive experience for the children who have been better behaved and shown more kindness towards each other and the staff. For all of the worry, stress and upheaval caused by the coronavirus and our response to it there have been some positives that we can take away.

New partnerships

We are thrilled to be working alongside the very brilliant founders of @BambuuBrush to launch the @Bambuu Project. Through our partnership we aim to alleviate environmental and humanitarian suffering in developing countries – starting in Ghana.

Tommie and Rebecca visited the Humanitas School to deliver plastic pollution workshops to the pupils and teachers and are working alongside @BambuuBrush to raise funds to establish a plastic collection and recycling facility in the community. This will incorporate an incentivised scheme encouraging local people to collect plastic in exchange for every day products made from the recycled plastics that have been collected by them.

With additional funds raised through the @Bambuu Project the team will be able to deliver more plastic pollution workshops to more children in more countries around the world. To help children to understand the negative impact that plastic pollution is causing to our planet and inspire them to take action to protect their local environment. The team also plan to scale up their ambitions to establish plastic recycling and social enterprise projects in impoverished communities around the world.

@BambuuBrush have also generously committed to donating 10% of the sales of their beautiful products to Humanitas Charity. We are very excited by the strength of this partnership and the combined skills and talent that we have to make lasting change to the social and natural environments in vulnerable communities around the world.

In November 2019 Humanitas Charity made a grant to Atlas (Haiti) in support of projects that promote the education and economic advancement of vulnerable girls living in Haiti.

Raising funds and our profile

This year we received support from a number of existing and new trusts and foundations, corporates and individual major donors including the Souter Charitable Trust, Mothers4Children, the RG Hills Charitable Trust and the Betty Lawes Foundation. We are grateful to Cabenco, Game of the People, Howard Digital, IDNet, Cantina Carnitas, @BambuuBrush and Enchant for their continued support.

The growth of our school's partnership programme has been severely hindered by the coronavirus pandemic. The focus on the closure and re-opening of schools across the UK has left headteachers and teaching staff very little opportunity to consider, let alone undertake, any fundraising or cultural exchange activities. We hope to re-ignite the great work that has already taken place once we return to some semblance of normality.

In October 2019 we hosted a trip to our school in Ghana with teaching and non-teaching staff from our partners at Chatsworth Schools. The team got stuck in straight away, working alongside our teaching staff to exchange skills and ideas. Whilst on the trip, some members of the Humanitas and Chatsworth Schools staff bravely ran the Accra marathon in 33-degree heat! We are grateful to the team from Chatsworth Schools who raised £7,000 in sponsorship, a sterling physical and fundraising effort.

We launched our 'We are all human here' t-shirt campaign to spreading a simple message during this politically and socially divisive period in our history -that we will not be divided by politics, religion, borders or race. We have been spreading the word that when we unite, we're no longer divided by fear, but are held together by love for our fellow human beings. Our campaign was launched on social media and attracted a significant following in Hitchin with local, independent shops selling our t-shirts. The campaign was well covered in the press and the interest on social media surpassed our expectations. The campaign continues to grow as we work towards attracting support from social influencers and celebrities. All profits raised from the sales of our t-shirts support our projects.

Our focus for the year ahead

2021 marks the 20th anniversary of Humanitas Charity and we are planning a series of activities and campaigns to mark this significant milestone. This will include a series of 'Coffee with Humanitas' short interviews with significant people who have supported our cause, a telling of Sarah Wade's story and a major donor appeal to female entrepreneurs and influencers to support the future of our Safe Homes.

We will also be seeking funds to open the classrooms in our secondary school and ensure that as many children in the village of Ayensuako have the opportunity to further their education.

Building on the success of this year's volunteer trips, we will be offering more dates starting in 2022.

We plan to build on the initial success of our 'We are all human here' campaign by attracting support from celebrities, musicians and social media influencers.

We will continue to work alongside @Bambuu Brush to explore opportunities to make products from recycled plastics that will support the social and economic development of impoverished communities and reduce plastic waste.

Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2020 we received a total of £165,413 in grants and donations (including associated gift aid).

Overall, there was a deficit on the General Fund for the year after transfers of £24,550 (2019: surplus of £29,640) leaving a balance carried forward at 28 September 2020 of £5,593. Fund balances of £59,075 are carried forward at 28 September 2020 on restricted funds.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure, although this has not been possible in the year under review.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of eight Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr G J Loughlin	
Mr B Ross-Williams	(Resigned 1 December 2019)
Ms L Hughes	
Miss S V Wade	
Dr R Momeni	
Duchess of York S M Ferguson	
Mrs M Evans	(Appointed 1 October 2019)

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground. We also recruit professional volunteers from the UK to provide support in all of our project areas to keep our operational costs to a minimum.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at www.humanitascharity.org

The Trustees' report was approved by the Board of Trustees.

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Miss S V Wade

Trustee

Dated: 09.03.2021

HUMANITAS CHARITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 28 SEPTEMBER 2020

The Trustees, who are also the directors of Humanitas Charity for the purpose 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 which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards 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 Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HUMANITAS CHARITY

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HUMANITAS CHARITY

I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2020.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

John Caladine FCCA CTA FCIE

Caladine Ltd
Chartered Certified Accountants

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 10 March 2021

HUMANITAS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 SEPTEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	2	55,805	109,608	165,413	88,690	311,088	399,778
Other trading activities	3	-	-	-	9,945	-	9,945
Investments	4	141	-	141	6	4	10
Other income	5	18,385	-	18,385	-	-	-
Total income		74,331	109,608	183,939	98,641	311,092	409,733
Expenditure on:							
Raising funds	6	8,714	1,693	10,407	9,080	2,973	12,053
Charitable activities	7	62,288	270,336	332,624	59,921	155,361	215,282
Total resources expended		71,002	272,029	343,031	69,001	158,334	227,335
Net incoming/ (outgoing) resources before transfers		3,329	(162,421)	(159,092)	29,640	152,758	182,398
Gross transfers between funds	16	(27,879)	27,879	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(24,550)	(134,542)	(159,092)	29,640	152,758	182,398
Fund balances at 29 September 2019		30,143	193,617	223,760	503	40,859	41,362
Fund balances at 28 September 2020		5,593	59,075	64,668	30,143	193,617	223,760

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Property, plant and equipment	**12**		2,002		7,500
Investments	**13**		1		1
			2,003		7,501
Current assets					
Trade and other receivables	**14**	3,954		211,046	
Cash at bank and in hand		63,479		15,029	
		67,433		226,075	
Current liabilities	**15**	(4,768)		(9,816)	
Net current assets			62,665		216,259
Total assets less current liabilities			64,668		223,760
Income funds					
Restricted funds	**16**		59,075		193,617
Unrestricted funds					
Designated funds:					
Refugee Project		17,661		20,000	
	17	17,661		20,000	
General unrestricted funds		(12,068)		10,143	
			5,593		30,143
			64,668		223,760

HUMANITAS CHARITY

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 28 SEPTEMBER 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 8.03.2021.

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Miss S V Wade
Trustee

Trustee

Company Registration No. 05761174

1 Accounting policies

Company information
Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences which may result from government policies to contain the spread.

However, the Trustees are confident that the Charity has sufficient reserves to continue operations and continue to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work.

The charity sets aside monies given generally for its partner charity Romanian Relief, which it has decided to use for children being looked after by Romanian Relief in their Safe Homes Project and therapy centres. Monies are also given to fund an operational educational project in Ghana.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The following restricted funds are in operation:

Safe Homes
Providing safe homes for orphaned and abandoned children with disabilities and special needs, which the charity gives grants for.

Ghana
This is a project called Education Matters, relating to a school and a library for children in a remote village in Ghana.

1 Accounting policies (Continued)

Humanitas Community Garden
This project will include the creation of a vibrant community meeting space in the heart of Hitchin, Hertfordshire. A publicly accessible community garden where people from across Hitchin and surrounding area can come together for leisure, recreation, volunteering, networking and creative activities.

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic.

Crisis Appeal
Crisis appeal is a fund for the Coronavirus impact on the children we work with in Romania and Ghana. The funds are distributed between the projects in Ghana and Romania.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

1.5 Expenditure

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1 Accounting policies (Continued)

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2020	**2020**	**2020**	2019	2019	2019
	£	**£**	**£**	£	£	£
Donations and gifts	54,305	55,617	109,922	63,490	78,728	142,218
Grants	100	49,991	50,091	23,500	231,360	254,860
Donated goods and services	1,400	4,000	5,400	1,700	1,000	2,700
	55,805	109,608	165,413	88,690	311,088	399,778

3 Other trading activities

	Total	Unrestricted funds
	2020	2019
	£	£
Fundraising events	-	2,187
Rental income	-	7,758
Other trading activities	-	9,945

4 Investments

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2019	2020	2020	2020
	£	£	£	£
Interest receivable	141	6	4	10

5 Other Income

	Unrestricted funds	Total
	2020	2019
	£	£
Other income (Furlough Income)	18,385	-

6 Raising funds

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2020	**2020**	**2020**	2019	2019	2019
	£	**£**	**£**	£	£	£
Fundraising and publicity						
Printing, Newsletters, Marketing, Social Media and Website	1,728	-	1,728	843	322	1,165
Consultancy	3,885	-	3,885	2,295	-	2,295
Other fundraising costs	3,101	1,693	4,794	5,942	2,651	8,593
	8,714	1,693	10,407	9,080	2,973	12,053

7 Charitable activities

	2020	2019
	£	£
Staff costs	60,330	73,031
Depreciation and impairment	8,168	7,617
Rent	6,857	11,376
Consultancy	35,886	27,080
Medical Equipment and Medicines	474	369
Mission Costs	7,392	1,885
Computer Supplies and Services	958	1,336
Miscellaneous	1,274	1,095
Telephone	-	20
Office Supplies	-	436
Community Garden	431	7,214
Travel	6,681	7,531
Volunteer Expenses	1,658	-
Subscriptions	1,790	-
	131,899	138,990
Grant funding of activities (see note 8)	194,419	69,980
Share of support costs (see note 9)	2,521	2,586
Share of governance costs (see note 9)	3,785	3,726
	332,624	215,282
Analysis by fund		
Unrestricted funds	62,288	59,921
Restricted funds	270,336	155,361
	332,624	215,282

8 Grants payable

	2020 £	2019 £
Grants to institutions:		
Ghana IFIM Sharp Project	38,633	13,180
Romanian Relief Safe Homes and Fostercare	138,000	56,800
Crisis Appeal	12,855	-
Haiti	4,931	-
	194,419	69,980

9 Support costs

	Support costs £	Governance costs £	Total 2020 £	Support costs £	Governance costs £	Total 2019 £
Insurance	847	-	847	687	-	687
Office Supplies	-	-	-	113	-	113
Rent - Admin	1,469	-	1,469	1,679	-	1,679
Computer Supplies and Services	205	-	205	107	-	107
Accountancy	-	2,280	2,280	-	2,184	2,184
Bank charges	-	665	665	-	702	702
Independent examination fees	-	840	840	-	840	840
	2,521	3,785	6,306	2,586	3,726	6,312
Analysed between						
Charitable activities	2,521	3,785	6,306	2,586	3,726	6,312

10 Trustees

Trustee Sarah Wade received remuneration of £45,000 (2019:£45,000) during the year.

Donations from Trustees and related parties during the year amounted to £4,399 (2019:£18,067).

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Charity Support and Administration	2	3

11 Employees (Continued)

Employment costs	2020 £	2019 £
Wages and salaries	57,416	69,841
Social security costs	2,914	3,190
	60,330	73,031

There were no employees whose annual remuneration was £60,000 or more.

12 Property and Equipment

	Fixtures, fittings and equipment £
Cost	
At 29 September 2019	31,826
Additions	2,670
At 28 September 2020	34,496
Depreciation and impairment	
At 29 September 2019	24,326
Depreciation charged in the year	8,168
At 28 September 2020	32,494
Carrying amount	
At 28 September 2020	2,002
At 28 September 2019	7,500

13 Fixed asset investments

	Other investments
Cost or valuation	
At 29 September 2019 & 28 September 2020	1
Carrying amount	
At 28 September 2020	1
At 28 September 2019	1

Other investments comprise:	Notes	2020 £	2019 £
Investments in subsidiaries	20	1	1

14 Trade and other receivables

Amounts falling due within one year:	2020 £	2019 £
Trade receivables	517	568
Amounts owed by subsidiary undertakings	937	7,978
Grants receivable	-	200,000
Other receivables	2,500	2,500
	3,954	211,046

15 Current liabilities

	2020 £	2019 £
Other taxation and social security	897	1,056
Trade payables	1,118	2,803
Other payables	353	3,677
Accruals and deferred income	2,400	2,280
	4,768	9,816

16 Restricted funds

The income funds of the charity include restricted funds - see note 1.3 for a full explanation of each fund. The following are details of unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 29 September 2018	Incoming resources	Resources expended	Balance at 29 September 2019	Incoming resources	Resources expended	Transfers	Balance at 28 September 2020
	£	£	£	£	£	£	£	£
Safe Homes	-	250,803	(89,906)	160,897	67,791	(189,313)	-	39,375
Ghana	3,236	51,648	(43,334)	11,550	27,054	(61,552)	22,948	-
Humanitas Community Garden	10,000	4	(7,215)	2,789	-	(431)	-	2,358
Refugee Project	27,623	8,637	(17,879)	18,381	1,219	(2,469)	-	17,131
Haiti	-	-	-	-	-	(4,931)	4,931	-
Crisis Appeal	-	-	-	-	13,544	(13,333)	-	211
	40,859	311,092	(158,334)	193,617	109,608	(272,029)	27,879	59,075

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 29 September 2018	Balance at 29 September 2019	Resources expended	Balance at 28 September 2020
	£	£	£	£
Refugee Project	20,000	20,000	(2,339)	17,661

Refugee Project
This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic.

Although a substantial part of the designated fund has been utilised for general fund purposes in the year it is intended to restore this fund from gifts and grants during 2020/21.

18 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances are represented by:						
Property, plant and equipment	2,002	-	2,002	7,500	-	7,500
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	3,590	59,075	62,665	22,642	193,617	216,259
	5,593	59,075	64,668	30,143	193,617	223,760

19 Related party transactions

Remuneration of key management personnel

	2020	2019
	£	£
Aggregate compensation	47,094	47,032

19 Related party transactions (Continued)

Transactions with related parties

	Amounts owed by related parties 2020		Amounts owed by related parties 2019	
	Balance	Net	Balance	Net
	£	£	£	£
Humanitas Boutique Ltd	937	937	7,978	7,978
	937	937	7,978	7,978

Included in debtors at the year end date is £937 (2019:£7,978) owed to the charity by its subsidiary, Humanitas Boutique Ltd. This loan is interest free and no security has been provided.

During the year the charity paid rent of £nil (2019:£2,085) to its subsidiary, Humanitas Boutique Ltd, for the use of office space.

20 Subsidiaries

Details of the Charity's subsidiaries at 28 September 2020 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Humanitas Boutique Ltd	England	Retail	Ordinary	100.00	