

HUMANITARIAN LOGISTICS ASSOCIATION

England & Wales · Charity number 1127723

Details

Status	Registered
Legal form	Charitable company
Company number	06477969
Registered	2009-01-27
Register	View on the Charity Commission register

Contact

Address	The Mill House Mill Lane Earls Barton Northampton NN6 0NR
Phone	07739172295
Email	membership@humanitarianlogistics.org
Website	www.humanitarianlogistics.org

Activities

Objects: TO ADVANCE THE EDUCATION AND KNOWLEDGE OF PERSONS, BODIES, ORGANISATIONS AND THE PUBLIC GENERALLY IN THE LOGISTICS AND ORGANISATION OF THE PROVISION OF HUMANITARIAN AID SO AS TO PROMOTE THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER, WAR AND CIVIL UNREST.

Activities: Discussion, information and knowledge sharing focal point for individual humanitarian logisticians and organisations involved in humanitarian transport and logistics. Networking of volunteers abroad.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN ANY PART OF THE WORLD

- Afghanistan
- Albania
- Angola
- Argentina
- Australia
- Austria
- Bangladesh
- Belarus
- Belgium
- Benin
- Bosnia And Herzegovina
- Brazil
- Bulgaria
- Burkina Faso
- Burma
- Burundi
- Cambodia
- Cameroon
- Canada
- Central African Republic
- Chad
- Chile
- China
- Colombia
- Congo (Democratic Republic)
- Croatia
- Czech Republic
- Denmark
- East Timor
- Egypt
- Eritrea
- Estonia
- Ethiopia

- Finland
- France
- Germany
- Ghana
- Haiti
- Hong Kong
- Hungary
- India
- Indonesia
- Iran
- Iraq
- Israel
- Italy
- Ivory Coast
- Japan
- Kenya
- Kuwait
- Kyrgyzstan
- Laos
- Lebanon
- Lesotho
- Liberia
- Luxembourg
- Macedonia
- Madagascar
- Malawi
- Malaysia
- Malta
- Martinique
- Mauritania
- Mexico
- Morocco
- Mozambique
- Nepal
- Netherlands

- New Zealand
- Nicaragua
- Niger
- Nigeria
- Norway
- Pakistan
- Panama
- Philippines
- Poland
- Portugal
- Puerto Rico
- Qatar
- Russia
- Rwanda
- Saudi Arabia
- Senegal
- Serbia
- Sierra Leone
- Singapore
- Somalia
- South Africa
- South Korea
- Spain
- Sri Lanka
- St Lucia
- Sudan
- Sweden
- Switzerland
- Syria
- Tajikistan
- Tanzania
- Thailand
- The Gambia
- Tunisia
- Turkey

- Uganda
- Ukraine
- United Arab Emirates
- United States
- Uruguay
- Wallis And Futuna
- Zambia
- Zimbabwe
- Gloucestershire
- Hampshire
- Northamptonshire
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,501	£60,620	-	-
2023-12-31	£71,240	£73,623	-	-
2022-12-31	£44,212	£44,366	-	-
2021-12-31	£6,588	£13,358	-	-
2020-12-31	£7,918	£9,034	-	-

Trustees

Name	Role	Appointed
Simon Parker	Chair	2021-05-14
Chirodip Basu Roy		2023-07-14
Christopher John Aworth		2023-07-12
Isaac Jeremy Kwamy		2018-01-30
Neil Rodrigues		2022-06-03
Sadia Kalam		2023-07-14
Zuzana Cernakova		2023-07-14

Accounts

REGISTERED COMPANY NUMBER: 06477969 (England and Wales)
REGISTERED CHARITY NUMBER: 1127723

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Humanitarian Logistics Association

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

Humanitarian Logistics Association

**Contents of the Financial Statements
for the year ended 31 December 2024**

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**Report of the Trustees
for the year ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objects

The Humanitarian Logistics Association (HLA) is a non-profit, international membership association for humanitarian logistics professionals and organisations that respond to take relief to and create infrastructure for those affected by global emergencies.

The objectives of the charity are reported on the Charity Commission website as:

- a. Discussion, information and knowledge sharing focal point for individual humanitarian logisticians and organisations involved in humanitarian transport and logistics; and
- b. The networking of volunteers abroad.

HLA is a professional association with a global network. Its expertise is focused on knowledge sharing to improve practice in the field of humanitarian logistics. As a non-operational (non-deploying) entity, the Charity works in the area of emergency preparedness by advising individuals on career development and facilitating dialogue and connections within and between multiple sectors. For over 13 years HLA has engaged through capacity strengthening and innovation projects, which most recently have been focused on both East Africa and Europe. Our funding sources are via membership subscriptions and project grants from institutional donors or through partners.

Mission

Empowered logisticians drive cross sector solutions that are locally sustainable and globally enabled to deliver aid more effectively.

The HLA is focussed on achieving three key outcomes:

1. Policy change

We work through hosted Advocacy Groups - such as the Local Procurement Learning Partnership - with donors, aid organisations, private and public sectors to help them improve their supply chain management policies to enable improved aid delivery.

2. Market Transparency

We support shared marketplaces which are recognised and used by all sectors involved in aid delivery, enabling resource efficiencies and better supported local businesses.

3. Empowered logisticians

We facilitate evidence and knowledge generated via projects, research and case studies to be shared to improve awareness and provoke mind-set changes, enabling individual skills and organisational supply chain design improvements.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees are pleased to confirm that HLA has fully complied with the duty in section 4 of the 2006 Act, having due regard to guidance on 'public benefit' as published by the Charity Commission.

Volunteers

HLA has assisted its membership and stakeholders through the engagement of many highly motivated volunteers, through benefits in kind and through other non-financial transactions.

The Trustees are extremely pleased that the Association has been able to develop as an organisation and deliver value to its members and are grateful to the team of volunteers who have given up their time to support the HLA's activities.

Volunteers that served during the reporting period were:

1. Andrew Parkes (Operations)
2. Tikhwi Muyundo (Africa rep.)
3. Guy Dunkerley (Chief Operating Officer, from February 2025)

Partnerships

HLA's key partner during 2024 has been UNICEF.

In addition to IT and web site hosting services for which fees were paid, Umbrella Development provided significant in-kind specialist website support.

ACHIEVEMENT AND PERFORMANCE

This annual report serves to update the HLA's position since the last annual report in 2023:

2024 saw the continuation of business planning activities that began during the COVID-19 pandemic, which prompted revisions to the ways in which HLA engaged with its network. Subsequently, the Association has delivered on its objectives of:

- a. Being an independent, organisation for the professional development of humanitarian logisticians, and humanitarian logistics more broadly;
- b. Providing a neutral forum for the exchange of knowledge and experience;
- c. Also, HLA has continued to work to develop best practice and standards for humanitarian logistics and has acted as a forum for connections to the humanitarian logistics community of practice via individual and corporate membership.

The HLA remains the premier sector-wide body focused on humanitarian logisticians and continues to seek to facilitate systemic changes to the sector's efficiency and effectiveness, since logistics remain the second largest cost for humanitarian organisations.

Review of Achievements against Outcomes (Impact Areas)

The key elements of the Association's Impact Model are aligned to the five-year strategy 2021 to 2025. In their work on the HLA strategy, trustees reviewed the Outcome Areas.

Impact Area 1 - Policy Change

Local Procurement Learning Partnership (LPLP)

This is a multi-stakeholder initiative, seeking to improve the timely, relevant, and efficient use of local procurement in humanitarian response and resiliency building activities.

- In 2023, HLA received innovation accelerator funding from the H2H network to conduct baseline research for the development of a local procurement learning framework (LPLF). In early 2024, HLA published a paper 'Local Procurement Framework: Enabling Aid agencies to transform their procurement systems to better support local projects and markets design' to highlight the initial findings and outline for the LPLF.

- Findings identified that effective and appropriate local procurement / sourcing cannot be achieved by a single entity or sector approach. There needs to be high level of continuous collaboration to achieve results that would make a difference. A system building effort would augment (and potentially replace) the current aid sector approach.

- An outline plan was developed for longer-term project to create the Local Procurement Learning Framework in other countries. HLA is seeking follow on funding to further develop the framework.

Impact Area 2 - Market Transparency

- HLA been collaborating with UNICEF Supply Division and Office of Innovation since 2023 under a project 'Kits that Fit' using funding from the Norwegian Government's Humanitarian Innovation Fund to conduct research and case studies on the 'Mass Customisation of Emergency Kits'. The contract is held by UNICEF with HLA acting as project facilitator and cooperating partner.
- During 2024, HLA supported efforts to localise emergency kit customization in Kenya. While the benefits are yet to be fully realized the project asks crisis affected people what they need, enabling feedback on the items in their kit, and improving supply chain visibility.
- While feedback on humanitarian assistance is part of monitoring and evaluation in different countries, current systems do not allow affected populations to share feedback on the emergency items they receive. Furthermore, local businesses and private sector actors do not have access to this feedback and thus miss out on opportunities to target or improve their services for better emergency response and preparedness.
- The Kits that Fit project is introducing innovative WASH items to UNICEF's humanitarian responses, by localising procurement with local businesses. Rather than generic kits sourced globally, HLA is helping the project to procure and prepare kits locally, increase supply chain resilience, reduce wastage and support local markets.
- Due to the success of the Kits that Fit project, and increased interest within UNICEF to scale up the initiative, the project extended until mid 2025.

Impact Area 3 - Empowered Logisticians:

- Work-in-kind in this area has again been a focus of activity in 2024. HLA has continued to keep members informed of logistics news and events through newsletters and emails and via the HLA website.
- There was no annual conference in 2024, and instead we took the opportunity to partner with Messe München India to hold a conference as part of the Air Cargo and Logistics Africa event in Nairobi, Kenya on 21 February 2025.
- During the year, HLA convened several meetings and webinars for stakeholders from business, aid and academia.
- Newsletters - Regular newsletters have been produced successfully. Content was managed by our volunteer communications and marketing team.
- Social media followers - HLA shares articles, information and knowledge via its social media channels, which have seen a significant increase in followers from 2019 to 2024.
- A new publication, HLA Digest was launched in the fourth quarter of 2024. The aim is to carry informative and interesting articles by members and associated organisations; and contributions are always welcome to it.

Humanitarian Logistics Association

Report of the Trustees for the year ended 31 December 2024

- A wholly owned subsidiary, HLA Connect was founded in June 2024, as a Community Interest Company. The purpose is to be able to widen the scope of activities and partnerships open to HLA, and to enable it to deliver its mission in a wider range of activities. Its initial officers are George Fenton and Andrew Parkes, with Chris Aworth as Secretary.

Lessons from 2024:

Focus remains on delivering high quality content and regular network communications. While the reliance on volunteers to support this has been successful, it has led to peaks and troughs in activities. Going forward, a core team of remunerated staff is needed to ensure consistency of resource and activity across the year.

The Trustees recognise the need for a digital strategy, greater board engagement, and sustainable revenue.

Projects during 2024 have proven to be highly valuable and a good way to support the HLA's advocacy groups.

2024 has been a consolidation year in terms of membership, with plans made to enhance the range of services and benefits to members by updating and improving the website and other support facilities. A key requirement is to attract additional core funding to professionalise and sustain the organisation.

FINANCIAL REVIEW

Financial position

In 2024, the Trustees have reviewed HLA's financial controls and feel that the segregation of the roles of Financial Controller (accountant/bookkeeper) and a Finance Director continue to be robust given the increasing sums being handled by the Charity.

Year ended 31 Dec 2024

Free Reserves £3,226

Restricted Reserves £ 5,795

Incoming resources £49,501

The statement of financial activities for 2024 showed an net expenditure of £11,119. This position was due to:

- Investments made in the establishment of HLA Connect, to support future trading capability
- A pause in marketing activity to focus efforts on updating membership value, resulting in a reduction in corporate membership subscriptions.

FINANCIAL REVIEW

Reserves policy

Rationale:

- To provide a level of working capital that protects the continuity of core work
- To provide a level of funding for unexpected opportunities
- To provide cover for risks (e.g. unforeseen expenditure or unanticipated loss of income)

Present and Major Risks

- Reliance on contributions from a fewer organisations (due to reduced aid funding)
- Lack of personnel with day-to-day practical involvement
- Dependency on small number of key individuals to oversee all aspects

Future Risk Factors

- Management is being bolstered by suitably qualified personnel to share the workload
- An initial Aid Logistics Annual Conference and Awards event will bring stakeholders together to find common ground and improve aid delivery
- A revamped website will be launched to include new service offerings to the aid Logistics sector

A detailed review of risks was kept under review during 2024. The Trustees/Directors remain aware of their responsibilities for risk management and seek to identify and then eliminate, ameliorate (through insurance and other mechanisms) or where essential accept and track the risks to HLA with reports of their impact to Trustee/Directors at their meetings. The trustees are aware of the risks to the charity based on the Risk Register built on the advice of the UK Charities Commission, our regulator.

Reserve Calculations

Reserves to cover possible outgoings for 6 months are considered necessary as follows -

Decreased corporate involvement £4,719

Other operational costs £5,000

Total £9,719

These figures are based on:

1. The risk of incurring significant unforeseen expenditure that cannot be delayed, and the likely magnitude of such expenditure, and
2. The risk of suffering significant unforeseen loss of income which cannot be replaced in the short term, and the likely magnitude of such a loss

Review of Reserve Requirements

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis prior to an AGM.

In principle, Trustees only authorise projects when 100% of the annual cost is held as a reserve.

When projects are undertaken in foreign currencies, a 10% allowance is made for exchange rate fluctuations.

HLA has a policy, levying a 10% overhead on projects for charitable governance - where feasible and allowable by donors. This was informed by the Charity Commission guideline that proper governance should be in the range between 10-15% of all costs. This policy will be kept under review as the need for in-house and external financial and legal advice grows.

FUTURE PLANS

As well as membership growth and the now regular events of seminars, advocacy group roundtable meetings and the annual Health and Humanitarian Logistics Conference for members and other stakeholders, significant additional developments are expected, including:

- A second phase of the Kits that Fit project will be carried out during 2025, with funding committed by UNICEF. This work will represent the primary focus of HLA's activity during 2025.
- Strengthen the Local Procurement Learning Partnership advocacy group through the implementation of further research and knowledge sharing projects. This will include the preparation of funding proposals to support the continuation of research work started in 2023.
- Explore other project opportunities and funding.
- Continue to support the humanitarian logistics network through thought leadership initiatives.
- Explore partnerships / sponsors / donors to support HLA core activities and provide additional funding to allow the employment of dedicated staff in the areas of communications and membership support.
- Strengthen communications and content development for social media and the website.
- Build the volunteer base to support HLA administration and the secretariat with the aim to increase income / funding that will enable team remuneration.
- Obtain sponsorship for the Annual Humanitarian Health and Logistics Conference to support event organisation.

Better and more up to date communications have allowed us better to promulgate the humanitarian logistics lessons and innovations to our community of practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Memorandum and Articles of Association dated 21 January 2008 (Amended 9 January 2009, 12 June 2019, 31 May 2019) however new Articles of Association were adopted on 28 March 2024. The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees also follow the Charity Commission's guidelines 'Charity reporting and accounting: the essentials November 2016.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The HLA has been managed under the structure outlined below:

Board of Trustees		
Chief Executive		HLA Advisory Group
Head of Operations	Accounts	
	Marketing &	
Advocacy Groups	Communications	
Memberships		

The Company is overseen by a Board of Trustee/Directors of wide experience across the humanitarian logistics sector, private sector and academia, and is overseen by its chairman. The trustees meet physically or electronically at least four times per year. Trustees receive strategic guidance and support from the HLA Advisory Group (HAG), which normally meets every two months.

All trustees are warmly thanked for their services during the year.

George Fenton remains Chief Executive Officer and in February 2025 Guy Dunkerley was appointed Chief Operating Officer.

The trustees remain highly grateful to the Logistics Leaders Network for their support and advice on communications, events and sponsorships, and to the members of the HLA Advisory Group.

The charity reports its evolving personal membership on the Charity Commission website. There are no voting rights attached to this form of membership.

Fiscal performance is reported to Companies House and the Charity Commission.

HLA Advisory Group (HAG)

The HAG has become a key source of planning support to the overall governance of HLA. The objective of the HAG is to provide space for advisors to discuss topics specific to humanitarian logistics as these relate to the operation of the HLA as an international professional association, which represents the interests of its members. The overall purpose of the HAG is to allow the various actors engaging with humanitarian logistics activities to discuss ideas and experiences, share resources and learning, and to foster greater collaboration among organisations to improve practice and to develop the sector.

The HAG provides strategic and operational guidance and technical direction to the HLA Board of Trustees.

Member Profile

- High-level thought leaders in the fields of health and humanitarian logistics, supply chain management and market-based programming e.g., recognised leaders in the industry, CEOs, Board Members of high-level initiatives such as individuals representing universities/think-tanks, private sector logistics companies, donors etc.;

Humanitarian Logistics Association

Report of the Trustees for the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Individuals who were or are actively working in logistics and humanitarian assistance - to be able understand our aims;
- Individuals sufficiently respected in the logistics and humanitarian sector to add to the reputation of the HLA;
- Individuals who represent diversity with respect to geographic location and institutional type.

Advisory group members that served during the reporting period were:

1. Will Holden, Managing Director Emergency Logistics Team
2. Martijn Blansjaar, Head of Supply and Logistics, Oxfam GB
3. Jane (Tikhwi) Muyundo, Humanitarian Logistics & Capacity Building Consultant
4. Neil Rodrigues, Senior Director, Global Supply Chain Operations, IRC
5. Dr Jarrod Goentzel, Director, MIT Humanitarian Supply Chain Lab
6. Ilse Larkin, Logistics Officer, UN WFP
7. Dr Wojciech Piotrowicz, Director HUMLOG Institute, Helsinki
8. Allan Masavah, Head of Operational Logistics, Procurement and Supply Chain Unit, Africa Region, IFRC
9. Otavio Costa, Logistics Officer, UN WFP Somalia
10. Maggie Heraty, Humanitarian logistician / Advisor, Transport for London
11. Michael Stone, President, IFRC Alumni Association
12. Rebecca Darts, Procurement Specialist, Oxfam Novib (Secretary to the Advisory Group)
13. Haydn Sandvig, Director Logistics Learning Alliance

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06477969 (England and Wales)

Registered Charity number

1127723

Registered office

The Mill House
Mill Lane
Earls Barton
Northampton
NN6 0NR

Trustees

G A Fenton (resigned 18/1/2024)
I J Kwamy
S G Parker
N K Rodrigues
Dr S A Schiffing (resigned 18/1/2024)
Miss Z Cernakova
C B Roy
Ms S Kalam
C J Aworth
Dr Y Sabri (appointed 26/9/2024)

Humanitarian Logistics Association

Report of the Trustees for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

C J Aworth

Independent Examiner

Sophia Maynell (FCA)

Tayabali Tomlin

Chartered Accountants

Kenton House

Oxford Street

Moreton-in-Marsh

Gloucestershire

GL56 0LA

Bankers/Financial Service Providers

HSBC

2, The Promenade

Cheltenham

GL50 1LR

WISE

56 Shoreditch High Street

London E1 6JJ

PayPal

Whittaker House

2 Whittaker Ave

Richmond TW9 1EN

Approved by order of the board of trustees on 12 May 2025 and signed on its behalf by:

Simon Parker

Simon Parker (Jun 19, 2025 16:47 GMT+1)

S G Parker - Trustee

Independent Examiner's Report to the Trustees of Humanitarian Logistics Association

Independent examiner's report to the trustees of Humanitarian Logistics Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Sophia Maynell (FCA)

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

12 May 2025

Humanitarian Logistics Association

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		639	1	640	-
Other trading activities	2	9,203	39,658	48,861	71,240
Total		<u>9,842</u>	<u>39,659</u>	<u>49,501</u>	<u>71,240</u>
EXPENDITURE ON					
Raising funds		-	-	-	(289)
Other		11,790	48,830	60,620	73,912
Total		<u>11,790</u>	<u>48,830</u>	<u>60,620</u>	<u>73,623</u>
NET INCOME/(EXPENDITURE)		(1,948)	(9,171)	(11,119)	(2,383)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,173	14,967	20,140	22,523
TOTAL FUNDS CARRIED FORWARD		<u><u>3,225</u></u>	<u><u>5,796</u></u>	<u><u>9,021</u></u>	<u><u>20,140</u></u>

The notes form part of these financial statements

Humanitarian Logistics Association

Balance Sheet 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	5	143	-	143	2,963
Cash at bank		4,613	5,795	10,408	42,120
		<u>4,756</u>	<u>5,795</u>	<u>10,551</u>	<u>45,083</u>
CREDITORS					
Amounts falling due within one year	6	(1,530)	-	(1,530)	(24,943)
		<u>3,226</u>	<u>5,795</u>	<u>9,021</u>	<u>20,140</u>
NET CURRENT ASSETS					
		<u>3,226</u>	<u>5,795</u>	<u>9,021</u>	<u>20,140</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,226</u>	<u>5,795</u>	<u>9,021</u>	<u>20,140</u>
NET ASSETS					
		<u>3,226</u>	<u>5,795</u>	<u>9,021</u>	<u>20,140</u>
FUNDS	7				
Unrestricted funds				3,226	5,173
Restricted funds				5,795	14,967
TOTAL FUNDS				<u>9,021</u>	<u>20,140</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

Humanitarian Logistics Association

Balance Sheet - continued 31 December 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2025 and were signed on its behalf by:

Simon Parker

Simon Parker (Jun 19, 2025 16:47 GMT+1)

S G Parker - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the year ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	-	2,824
Services	39,658	51,015
Sponsorships	7,904	15,130
Memberships	1,299	2,271
	<u>48,861</u>	<u>71,240</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	<u>31,893</u>	<u>39,347</u>	<u>71,240</u>
EXPENDITURE ON			
Raising funds	(54)	(235)	(289)
Other	<u>49,297</u>	<u>24,615</u>	<u>73,912</u>
Total	<u>49,243</u>	<u>24,380</u>	<u>73,623</u>
NET INCOME/(EXPENDITURE)	(17,350)	14,967	(2,383)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>22,523</u>	<u>-</u>	<u>22,523</u>
TOTAL FUNDS CARRIED FORWARD	<u>5,173</u>	<u>14,967</u>	<u>20,140</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	-	2,821
Prepayments	143	142
	<u>143</u>	<u>2,963</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	23,455
Other creditors	1,530	1,488
	<u>1,530</u>	<u>24,943</u>

7. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	5,173	(1,947)	3,226
Restricted funds			
Restricted Fund	14,967	(9,172)	5,795
	<u>20,140</u>	<u>(11,119)</u>	<u>9,021</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	9,842	(11,789)	(1,947)
Restricted funds			
Restricted Fund	39,659	(48,831)	(9,172)
	<u>49,501</u>	<u>(60,620)</u>	<u>(11,119)</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	22,523	(17,350)	5,173
Restricted funds			
Restricted Fund	-	14,967	14,967
	<u>22,523</u>	<u>(2,383)</u>	<u>20,140</u>
TOTAL FUNDS	<u>22,523</u>	<u>(2,383)</u>	<u>20,140</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,893	(49,243)	(17,350)
Restricted funds			
Restricted Fund	39,347	(24,380)	14,967
	<u>71,240</u>	<u>(73,623)</u>	<u>(2,383)</u>
TOTAL FUNDS	<u>71,240</u>	<u>(73,623)</u>	<u>(2,383)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	22,523	(19,297)	3,226
Restricted funds			
Restricted Fund	-	5,795	5,795
	<u>22,523</u>	<u>(13,502)</u>	<u>9,021</u>
TOTAL FUNDS	<u>22,523</u>	<u>(13,502)</u>	<u>9,021</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,735	(61,032)	(19,297)
Restricted funds			
Restricted Fund	79,006	(73,211)	5,795
TOTAL FUNDS	<u>120,741</u>	<u>(134,243)</u>	<u>(13,502)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Humanitarian Logistics Association

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	641	-
	<u>640</u>	<u>-</u>
Other trading activities		
Fundraising events	-	2,824
Services	39,658	51,015
Sponsorships	7,904	15,130
Memberships	1,299	2,271
	<u>48,861</u>	<u>71,240</u>
Total incoming resources	49,501	71,240
EXPENDITURE		
Support costs		
Management		
Subscriptions	-	167
Accountancy	2,718	2,161
Sundries	382	2,196
Events and aid expenses	5,457	9,154
Travel and subsistence	6,632	6,020
Printing and stationery	-	68
Computer expenses	212	917
Website costs	-	5,530
Consulting	45,738	44,446
Advertising	437	-
Fundraising	648	-
Insurance	310	311
	<u>62,534</u>	<u>70,970</u>
Finance		
Bank charges	353	806
Carried forward	353	806

This page does not form part of the statutory financial statements

Humanitarian Logistics Association

Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
Finance		
Brought forward	353	806
Currency losses/ (gains)	(2,267)	1,847
	<u>(1,914)</u>	<u>2,653</u>
Total resources expended	<u>60,620</u>	<u>73,623</u>
Net expenditure	<u><u>(11,119)</u></u>	<u><u>(2,383)</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06477969 (England and Wales)
REGISTERED CHARITY NUMBER: 1127723

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Humanitarian Logistics Association

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

Humanitarian Logistics Association

Contents of the Financial Statements for the year ended 31 December 2023

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Statement of Financial Activities	12
Balance Sheet	13 to 14
Notes to the Financial Statements	15 to 19
Detailed Statement of Financial Activities	20

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objects

The Humanitarian Logistics Association (HLA) is a non-profit, international membership association for humanitarian logistics professionals and organisations that respond to take relief to and create infrastructure for those affected by global emergencies.

The objectives of the charity are reported on the Charity Commission website as:

- a. Discussion, information and knowledge sharing focal point for individual humanitarian logisticians and organisations involved in humanitarian transport and logistics; and
- b. The networking of volunteers abroad.

HLA is a professional association with a global network. Its expertise is focused on knowledge sharing to improve practice in the field of humanitarian logistics. As a non-operational (non-deploying) entity, the Charity works in the area of emergency preparedness by advising individuals on career development and facilitating dialogue and connections within and between multiple sectors. For over 13 years HLA has engaged through capacity strengthening and innovation projects, which most recently have been focused on both East Africa and Europe. Our funding sources are via membership subscriptions and project grants from institutional donors or through partners.

Mission

Empowered logisticians drive cross sector solutions that are locally sustainable and globally enabled to deliver aid more effectively.

The HLA is focussed on achieving three key outcomes:

1. Policy change

We work through hosted Advocacy Groups - such as the Local Procurement Learning Partnership - with donors, aid organisations, private and public sectors to help them improve their supply chain management policies to enable improved aid delivery.

2. Market Transparency

We support shared marketplaces which are recognised and used by all sectors involved in aid delivery, enabling resource efficiencies and better supported local businesses.

3. Empowered logisticians

We facilitate evidence and knowledge generated via projects, research and case studies to be shared to improve awareness and provoke mind-set changes, enabling individual skills and organisational supply chain design improvements.

Humanitarian Logistics Association

Report of the Trustees for the year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees are pleased to confirm that HLA has fully complied with the duty in section 4 of the 2006 Act, having due regard to guidance on 'public benefit' as published by the Charity Commission.

Volunteers

HLA has assisted its membership and stakeholders through the engagement of many highly motivated volunteers, through benefits in kind and through other non-financial transactions.

The Trustees are extremely pleased that the Association has been able to develop as an organisation and deliver value to its members and are grateful to the team of volunteers who have given up their time to support the HLA's activities.

Volunteers that served during the reporting period were:

1. Andrew Parkes (Head of Operations)
2. Thomas Fernandez (South East Asia rep.)
3. Tikhwi Muyundo (Africa rep.)

Marketing & Comms Team:

4. Chris Hartfield
5. Farshid Raminfar
6. Srithi Dass
7. Emma Holman

Partnerships

Key relationships continue to be developed to support HLA with volunteer resource. DVV Media (UK) provided valuable in-kind support with annual event operations.

In addition to IT and web site hosting services for which fees were paid, Umbrella Development provided significant in-kind specialist website support.

ACHIEVEMENT AND PERFORMANCE

This annual report serves to update the HLA's position since the last annual report in 2022:

2023 saw the continuation of business planning activities that began during the COVID-19 pandemic, which prompted revisions to the ways in which HLA engaged with its network. Subsequently, the Association has delivered on its objectives of:

- a. Being an independent, organisation for the professional development of humanitarian logisticians, and humanitarian logistics more broadly;
- b. Providing a neutral forum for the exchange of knowledge and experience;
- c. Also, HLA has continued to work to develop best practice and standards for humanitarian logistics and has acted as a forum for connections to the humanitarian logistics community of practice via individual and corporate membership.

The HLA remains the premier sector-wide body focused on humanitarian logisticians and continues to seek to facilitate systemic changes to the sector's efficiency and effectiveness, since logistics remain the second largest cost for humanitarian organisations.

Review of Achievements against Outcomes (Impact Areas)

The key elements of the Association's Impact Model are aligned to the five-year strategy 2021 to 2025. In their work on the HLA strategy, trustees reviewed the Outcome Areas.

Impact Area 1 - Policy Change

Local Procurement Learning Partnership (LPLP)

This is a multi-stakeholder initiative, seeking to improve the timely, relevant, and efficient use of local procurement in humanitarian response and resiliency building activities.

- In 2022, HLA applied for innovation accelerator funding from the H2H network to conduct baseline research for the development of a local procurement learning framework. £12,000 was awarded for a two-month project to start early 2023. The project design was informed by a roundtable meeting that had been convened in Nairobi at the end of October 2022, in collaboration with Strathmore Business School, to discuss the development of the local procurement learning framework.
- In early 2023, primary research into local procurement and local manufacturing challenges and opportunities in Kenya was conducted with key informants from the health, aid, private and academic sectors. A case study was produced and examples from it shared at aid conferences and webinars during the year.
- Findings identified that effective and appropriate local procurement / sourcing cannot be achieved by a single entity or sector approach. There needs to be high level of continuous collaboration to achieve results that would make a difference. A system building effort would augment (and potentially replace) the current aid sector approach.
- An outline plan was developed for longer-term project to create the Local Procurement Learning Framework in other countries.

Impact Area 2 - Market Transparency

- HLA collaborated with UNICEF Supply Division (in 2022) to obtain from the Norwegian Government Humanitarian Innovation Fund a two-year grant to conduct research and case studies on the 'Mass Customisation of Emergency Kits' (communicated by UNICEF as 'Kits that Fit'). The contract is held by UNICEF with HLA acting as project facilitator and cooperating partner.
- The partnership with UNICEF commenced in mid 2023 with HLA supporting efforts to localise emergency kit customization in Kenya. While the benefits are yet to be fully realized the project asks crisis affected people what they need, enabling feedback on the items in their kit, and improving supply chain visibility.
- While feedback on humanitarian assistance is part of monitoring and evaluation in different countries, current systems do not allow affected populations to share feedback on the emergency items they receive. Furthermore, local businesses and private sector actors do not have access to this feedback and thus miss out on opportunities to target or improve their services for better emergency response and preparedness.
- The Kits that Fit project is introducing innovative WASH items to UNICEF's humanitarian responses, by localising procurement with local businesses. Rather than generic kits sourced globally, HLA is helping the project to procure and prepare kits locally, increase supply chain resilience, reduce wastage and support local markets.
- By doing this, the HLA supports the 'localisation agenda' and Accountability to Affected Populations (AAP) and will share knowledge for wider adoption across the sector.

Impact Area 3 - Empowered Logisticians:

- Work-in-kind in this area has again been a focus of activity in 2023. HLA has continued to keep members informed of logistics news and events through newsletters and emails and via the HLA website, which has been fundamental to growing membership in 2023. A number of special offer campaigns were undertaken to broaden the membership footprint.
- The partnership with Pharma.Aero continued with a joint knowledge sharing via phase 2 of a project on using drones for the delivery of health supplies in Africa.
- Supported by our new events partner, DVV Media UK, HLA successfully organised and ran the annual Health and Humanitarian Logistics conference in Nairobi, Kenya in November 2023, securing sponsorship from UPS Foundation, Chemonics and Wootton Automotive.
- During the year, HLA convened several meetings and webinars for stakeholders from business, aid and academia.
- Monthly newsletters - Regular newsletters have been produced successfully. Content was managed by our volunteer communications and marketing team.
- Social media followers - HLA shares articles, information and knowledge via its social media channels, which have seen a significant increase in followers from 2019 to 2023.

Humanitarian Logistics Association

Report of the Trustees for the year ended 31 December 2023

Lessons from 2023:

Focus remains on delivering high quality content and regular network communications. While the reliance on volunteers to support this has been successful, it has led to peaks and troughs in activities. Going forward, a core team of remunerated staff is needed to ensure consistency of resource and activity across the year.

The Trustees recognise the need for a digital strategy, greater board engagement, and sustainable revenue.

Projects during 2023 have proven to be highly valuable and a good way to support the HLA's advocacy groups.

FINANCIAL REVIEW

Financial position

In 2023, the Trustees have reviewed HLA's financial controls and feel that the segregation of the roles of Financial Controller (accountant/bookkeeper) and a Finance Director continue to be robust given the increasing sums being handled by the Charity.

The financial position of the Charity for the year ended 31 Dec 2023 was as follows:

Free Reserves £5,173

Restricted Reserves £14,967

Turnover £ 71,240

**Report of the Trustees
for the year ended 31 December 2023**

FINANCIAL REVIEW

Reserves policy

Rationale:

- To provide a level of working capital that protects the continuity of core work
- To provide a level of funding for unexpected opportunities
- To provide cover for risks (e.g. unforeseen expenditure or unanticipated loss of income)

Present and Major Risks

- Reduction in corporate involvement
- Reliant on contributions from a few organisations
- Lack of personnel with day-to-day practical involvement
- Dependency on small number of key individuals to oversee all aspects

Future Risk Factors

- Management is being bolstered by suitably qualified personnel to share the workload
- An initial Aid Logistics Annual Conference and Awards event will bring stakeholders together to find common ground and improve aid delivery
- A revamped website will be launched to include new service offerings to the aid Logistics sector

A detailed review of risks was kept under review during 2023. The Trustees/Directors remain aware of their responsibilities for risk management and seek to identify and then eliminate, ameliorate (through insurance and other mechanisms) or where essential accept and track the risks to HLA with reports of their impact to Trustee/Directors at their meetings. The trustees are aware of the risks to the charity based on the Risk Register built on the advice of the UK Charities Commission, our regulator.

Reserve Calculations

Reserves to cover possible outgoings for 6 months are considered necessary as follows -

Decreased corporate involvement £4,800
Other operational costs £2,400
Total £7,200

These figures are based on:

1. The risk of incurring significant unforeseen expenditure that cannot be delayed, and the likely magnitude of such expenditure, and
2. The risk of suffering significant unforeseen loss of income which cannot be replaced in the short term, and the likely magnitude of such a loss

Review of Reserve Requirements

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis prior to an AGM.

In principle, Trustees only authorise projects when 100% of the annual cost is held as a reserve.

When projects are undertaken in foreign currencies, a 10% allowance is made for exchange rate fluctuations.

HLA has a policy, levying a 10% overhead on projects for charitable governance - where feasible and allowable by donors. This was informed by the Charity Commission guideline that proper governance should be in the range between 10-15% of all costs. This policy will be kept under review as the need for in-house and external financial and legal advice grows.

FUTURE PLANS

As well as membership growth and the now regular events of seminars, advocacy group roundtable meetings and the annual Health and Humanitarian Logistics Conference for members and other stakeholders, significant additional developments are expected, including:

- Continue to operate in partnership with UNICEF on the Kits that Fit project. This work will represent the primary focus of HLA's activity during 2024.
- Strengthen the Local Procurement Learning Partnership advocacy group through the implementation of further research and knowledge sharing projects. This will include the preparation of funding proposals to support the continuation of research work started in 2023.
- Explore other project opportunities and funding
- Continue to support the humanitarian logistics network through thought leadership initiatives
- Explore partnerships / sponsors / donors to support HLA core activities
- Strengthen communications and content development for social media and the website
- Build the volunteer base to support HLA administration and the secretariat with the aim to increase income / funding that will enable team remuneration
- Obtain sponsorship for the Annual Humanitarian Health and Logistics Conference to support event organisation

Better and more up to date communications have allowed us better to promulgate the humanitarian logistics lessons and innovations to our community of practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

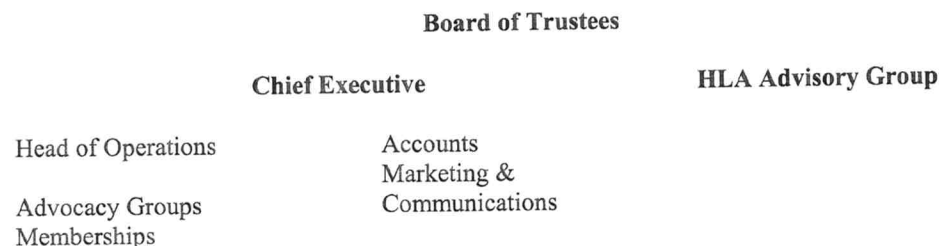
The charity is controlled by its governing document, its Memorandum and Articles of Association dated 21 January 2008 (Amended 9 January 2009) however new Articles of Association were adopted following the year end on 28 March 2024. The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees also follow the Charity Commission's guidelines 'Charity reporting and accounting: the essentials November 2016.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The HLA has been managed under the structure outlined below:



The Company is overseen by a Board of Trustee/Directors of wide experience across the humanitarian logistics sector, private sector and academia, and is overseen by its chairman. The trustees meet physically or electronically at least four times per year. Trustees receive strategic guidance and support from the HLA Advisory Group (HAG), which normally meets every two months.

The charity reports its evolving personal membership on the Charity Commission website. There are no voting rights attached to this form of membership.

Fiscal performance is reported to Companies House and the Charity Commission.

HLA Advisory Group (HAG)

The HAG has become a key source of planning support to the overall governance of HLA. The objective of the HAG is to provide space for advisors to discuss topics specific to humanitarian logistics as these relate to the operation of the HLA as an international professional association, which represents the interests of its members. The overall purpose of the HAG is to allow the various actors engaging with humanitarian logistics activities to discuss ideas and experiences, share resources and learning, and to foster greater collaboration among organisations to improve practice and to develop the sector.

The HAG provides strategic and operational guidance and technical direction to the HLA Board of Trustees.

Member Profile

- High-level thought leaders in the fields of health and humanitarian logistics, supply chain management and market-based programming e.g., recognised leaders in the industry, CEOs, Board Members of high-level initiatives such as individuals representing universities/think-tanks, private sector logistics companies, donors etc.;
- Individuals who were or are actively working in logistics and humanitarian assistance - to be able understand our aims;
- Individuals sufficiently respected in the logistics and humanitarian sector to add to the reputation of the HLA;
- Individuals who represent diversity with respect to geographic location and institutional type.

Advisory group members that served during the reporting period were:

1. Will Holden, Managing Director Emergency Logistics Team
2. Martijn Blansjaar, Head of Supply and Logistics, Oxfam GB

Humanitarian Logistics Association

Report of the Trustees for the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

3. Jane (Tikhwi) Muyundo, Humanitarian Logistics & Capacity Building Consultant
4. Neil Rodrigues, Senior Director, Global Supply Chain Operations, IRC
5. Dr Jarrod Goentzel, Director, MIT Humanitarian Supply Chain Lab
6. John Cropper, Co-founder, Pyramid Learning
7. Ilse Larkin, Logistics Officer, UN WFP
8. Dr Wojciech Piotrowicz, Director HUMLOG Institute, Helsinki
9. Rishi Ramrakha, Head of Operational Logistics, Procurement and Supply Chain Unit, Africa Region, IFRC
10. Otavio Costa, Logistics Officer, UN WFP Somalia
11. Maggie Heraty, Humanitarian logistician / Advisor, Transport for London
12. Michael Stone, President, IFRC Alumni Association
13. Rebecca Darts, Procurement Specialist, Oxfam Novib (Secretary to the Advisory Group)
14. Haydn Sandvig, Director Logistics Learning Alliance

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06477969 (England and Wales)

Registered Charity number

1127723

Registered office

The Mill House
Mill Lane
Earls Barton
Northampton
NN6 0NR

Trustees

G A Fenton (resigned 18/1/2024)
I J Kwamy
P M Maritz (resigned 14/7/2023)
S G Parker
N K Rodrigues
Dr S A Schiffling (resigned 18/1/2024)
Ms K S Grant (resigned 31/8/2023)
Miss Z Cernakova (appointed 14/7/2023)
C B Roy (appointed 14/7/2023)
Ms S Kalam (appointed 14/7/2023)
C J Aworth (appointed 12/7/2023)

Company Secretary

C J Aworth

Humanitarian Logistics Association

**Report of the Trustees
for the year ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Sophia Maynell (FCA)
Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Humanitarian Logistics Association for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Approved by order of the board of trustees on 20 September 2024 and signed on its behalf by:



S G Parker - Trustee

**Independent Examiner's Report to the Trustees of
Humanitarian Logistics Association**

Independent examiner's report to the trustees of Humanitarian Logistics Association ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Sophia Maynell (FCA)

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

Date: 20/9/24.....

Humanitarian Logistics Association

**Statement of Financial Activities
for the year ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	<u>31,893</u>	<u>39,347</u>	<u>71,240</u>	<u>44,212</u>
EXPENDITURE ON					
Raising funds	3	<u>(54)</u>	<u>(235)</u>	<u>(289)</u>	<u>4,383</u>
Other		<u>49,297</u>	<u>24,615</u>	<u>73,912</u>	<u>43,194</u>
Total		<u>49,243</u>	<u>24,380</u>	<u>73,623</u>	<u>47,577</u>
NET INCOME/(EXPENDITURE)		(17,350)	14,967	(2,383)	(3,365)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>22,523</u>	<u>-</u>	<u>22,523</u>	<u>25,888</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>5,173</u></u>	<u><u>14,967</u></u>	<u><u>20,140</u></u>	<u><u>22,523</u></u>

The notes form part of these financial statements

Humanitarian Logistics Association

Balance Sheet 31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	6	2,963	-	2,963	1,184
Cash at bank		27,153	14,967	42,120	22,942
		<u>30,116</u>	<u>14,967</u>	<u>45,083</u>	<u>24,126</u>
CREDITORS					
Amounts falling due within one year	7	(24,943)	-	(24,943)	(1,603)
		<u>5,173</u>	<u>14,967</u>	<u>20,140</u>	<u>22,523</u>
NET CURRENT ASSETS					
		<u>5,173</u>	<u>14,967</u>	<u>20,140</u>	<u>22,523</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>5,173</u>	<u>14,967</u>	<u>20,140</u>	<u>22,523</u>
NET ASSETS					
		<u>5,173</u>	<u>14,967</u>	<u>20,140</u>	<u>22,523</u>
FUNDS	8				
Unrestricted funds				5,173	22,523
Restricted funds				14,967	-
TOTAL FUNDS				<u>20,140</u>	<u>22,523</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

Humanitarian Logistics Association

Balance Sheet - continued
31 December 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2024 and were signed on its behalf by:



S G Parker - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the year ended 31 December 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	2,824	1,467
Services	51,015	8,475
Sponsorships	15,130	25,698
Memberships	2,271	8,572
	<u>71,240</u>	<u>44,212</u>

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	-	1,172
	<u>-</u>	<u>1,172</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	<u>44,212</u>	<u>-</u>	<u>44,212</u>
EXPENDITURE ON			
Raising funds	4,383	-	4,383
Other	<u>43,194</u>	<u>-</u>	<u>43,194</u>
Total	<u>47,577</u>	<u>-</u>	<u>47,577</u>
NET INCOME/(EXPENDITURE)	(3,365)	-	(3,365)

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	25,888	-	25,888
TOTAL FUNDS CARRIED FORWARD	22,523	-	22,523

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,821	1,042
Prepayments	142	142
	2,963	1,184

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	23,455	413
Other creditors	1,488	1,190
	24,943	1,603

8. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	22,523	(17,350)	5,173
Restricted funds			
Restricted Fund	-	14,967	14,967
TOTAL FUNDS	22,523	(2,383)	20,140

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,893	(49,243)	(17,350)
Restricted funds			
Restricted Fund	39,347	(24,380)	14,967
TOTAL FUNDS	<u>71,240</u>	<u>(73,623)</u>	<u>(2,383)</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	25,888	(3,365)	22,523
TOTAL FUNDS	<u>25,888</u>	<u>(3,365)</u>	<u>22,523</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,212	(47,577)	(3,365)
TOTAL FUNDS	<u>44,212</u>	<u>(47,577)</u>	<u>(3,365)</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	25,888	(20,715)	5,173
Restricted funds			
Restricted Fund	-	14,967	14,967
TOTAL FUNDS	<u>25,888</u>	<u>(5,748)</u>	<u>20,140</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,105	(96,820)	(20,715)
Restricted funds			
Restricted Fund	39,347	(24,380)	14,967
TOTAL FUNDS	<u>115,452</u>	<u>(121,200)</u>	<u>(5,748)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Humanitarian Logistics Association**Detailed Statement of Financial Activities
for the year ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	2,824	1,467
Services	51,015	8,475
Sponsorships	15,130	25,698
Memberships	2,271	8,572
	<u>71,240</u>	<u>44,212</u>
Total incoming resources	71,240	44,212
EXPENDITURE		
Other trading activities		
Bad debts	-	3,211
Support costs		
Management		
Ecommerce	-	109
Subscriptions	167	1,171
Accountancy	2,161	1,638
Sundries	2,196	1,557
Events and aid expenses	9,154	25,192
Travel and subsistence	6,020	1,630
Printing and stationery	68	286
Computer expenses	917	1,710
Website costs	5,530	5,486
Consulting	44,446	850
LPLP expenses	-	3,449
Fundraising	-	226
Insurance	311	337
	<u>70,970</u>	<u>43,641</u>
Finance		
Bank charges	806	287
Currency losses/ (gains)	1,847	438
	<u>2,653</u>	<u>725</u>
Total resources expended	73,623	47,577
Net expenditure	(2,383)	(3,365)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 06477969 (England and Wales)
REGISTERED CHARITY NUMBER: 1127723

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Humanitarian Logistics Association

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

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Annual Report to 31 December 2022

1. Overview

The Trustee/Directors are pleased to present their report and accounts for the year ended 31 December 2022. The Company (No. 6477969) is Limited by Guarantee and is also a registered charity (No. 1127723).

The Trustee/Directors are of the opinion that the accounts have been prepared in accordance with the charity's governing document, being its Memorandum and Articles of Association dated 21 January 2008 updated on 9 January 2009.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

Principal address and Registered Office

c/o Chartered Institute of Logistics and Transport UK
Earlstrees Court
Earlstrees Road
Corby
Northamptonshire NN17 4AX

Bankers

HSBC
2, The Promenade
Cheltenham
Gloucestershire
GL50 1LR

The trustees remain highly grateful to CILT UK for its support in acting as host for the Association's registered office, to DVV Media and the Logistics Leaders Network for their support and advice on communications, events and sponsorships, and to the members of the HLA Advisory Group.

2. Objectives and Overview of Achievements

The objectives of the charity are reported on the Charity Commission website as:

- a. Discussion, information and knowledge sharing focal point for individual humanitarian logisticians and organisations involved in humanitarian transport and logistics; and
- b. The networking of volunteers abroad.

Mission

Empowered logisticians drive cross sector solutions that are locally sustainable and globally enabled to deliver aid more effectively

The HLA is focussed on achieving three key outcomes:

1. Policy change
 - We work through hosted Advocacy Groups - such as the Local Procurement Learning Partnership - with donors, aid organisations, private and public sectors to help them improve their supply chain management policies to enable improved aid delivery.
2. Market Transparency
 - We support shared marketplaces which are recognised and used by all sectors involved in aid delivery, enabling resource efficiencies and better supported local businesses.

3. Empowered logisticians

- We facilitate evidence and knowledge generated via projects, research and case studies to be shared to improve awareness and provoke mind-set changes, enabling individual skills and organisational supply chain design improvements.

This annual report serves to update the HLA's position since the last annual report in 2021.

2022 saw the continuation of activities planned under the refresh project (initiated in late 2019). Subsequently, the Association has again delivered on its objectives of:

- Being an independent, organisation for the professional development of humanitarian logisticians, and humanitarian logistics more broadly;
- Providing a neutral forum for the exchange of knowledge and experience;
- Also HLA has continued to work to develop best practice and standards for humanitarian logistics and has acted as a forum for connections to the humanitarian logistics community of practice via individual and corporate membership.

The HLA remains the premier sector-wide body focused on humanitarian logisticians and continues to seek to bring systemic changes to the sector's efficiency and effectiveness, since logistics remain the second largest cost for humanitarian organisations.

Public benefit

The trustees are pleased to confirm that HLA has fully complied with the duty in section 4 of the 2006 Act, having due regard to guidance on 'public benefit' as published by the Charity Commission.

3. Review of Achievements against Outcomes (Impact Areas)

The table below highlights the key elements of the Association's Impact Model as aligned to the five-year strategy 2021 to 2025.

HLA Impact model

Goal	Empowered logisticians drive cross sector solutions that are locally sustainable and globally enabled to deliver aid more effectively					
Outcomes	Policy change Donors, aid organizations, private and public sectors have better aligned supply chain management policies to enable improved aid delivery		Market Transparency Shared market-place(s) recognised and used by all sectors involved in aid delivery, enabling resource efficiencies and better supported local markets		Empowered logisticians Evidence and knowledge generated via projects, research and case studies is shared to improve awareness and provoke mind-set changes, enabling individual skills and organisational supply chain design improvements	
Neutral platforms	Thematic Advocacy Groups	National HLA Branches	Online market-place information	Awareness, training and knowledge sharing	Annual Humanitarian Health and Logistics Conference (Awards)	
Platform Objectives	To connect individuals, groups and initiatives to: • Generate evidence from research, projects and case studies • Shape aid delivery policies, processes and standards • Support/conduct awareness and training to bridge conceptual and policy gaps	To establish local HLA branches (initially in regional hubs e.g. Nairobi, Bangkok) to: • Support local private, aid, public sector collaboration • Shape globally enabled local innovation	To gather local market intelligence that complements organisational processes for: • Improved market transparency for all involved in aid delivery = CSOs, social enterprises, aid, public, private sectors & donors • Supplier quality checks gathered - sanctions, registration and tax checks, tags for quality standards e.g. HPC, WHO, NDMA, NSA, etc. • Used by members to generate information for members	To offer a neutral place to share knowledge and resources generated via inter-agency projects • Training identification, promotion and improvement • Information sharing, leadership and networking events to convene multi-sector stakeholders enabling each to learn from and influence each other (for the benefit of aid recipients)	To take forward key issues identified from HLA events & meetings throughout each year: • Position papers support sector advocacy and mindset changes • Awards recognise individuals and organisations' (?) good practice and innovations that shape future interventions • Strong local focus supporting voices from the field (main differentiator from Logistics Cluster)	

Targeting logisticians and aid delivery to impact individuals from all sectors: aid, private, UN, government
Working with existing initiatives/mechanisms – not reinventing the wheel

In their work on the new HLA strategy, trustees reviewed the Outcome Areas.

Impact Area 1 - Policy Change

Local Procurement Learning Partnership (LPLP)

This is a multi stakeholder initiative, seeking to improve the timely, relevant, and efficient use of local procurement in humanitarian response and resiliency building activities.

- In 2022, HLA applied for innovation accelerator funding from the H2H network to conduct baseline research for the development of a local procurement learning framework. £12,000 was awarded for a two month project to start early 2023.
- A roundtable meeting was convened in Nairobi at the end of October 2022 in collaboration with Strathmore Business School to discuss the development of the local procurement learning framework. Stakeholders from the health, aid, private and academic sectors attended.

Impact Area 2 - Market Transparency

- Also in 2022, HLA / LPLP collaborated with UNICEF Supply Division to apply, successfully, to the Norwegian Government Humanitarian Innovation Fund for a two year grant to conduct research and case studies on the 'Mass Customisation of Emergency Kits' (communicated with UNICEF as 'Kits that Fit'). The contract will be held by UNICEF with HLA acting as project manager.

Impact Area 3 - Empowered Logisticians:

- In the aftermath of Russia's invasion of Ukraine, HLA collaborated with Bioport Logistics (Lyon) to launch a knowledge sharing campaign to advise on the supply of unsolicited donations in order to complement efforts to reduce the volume of supplies being delivered that were taking up valuable warehousing space on Ukraine's borders.
- In March 2022, the new website was launched, with particular focus on the 'member zone' to provide a more user friendly experience, greater value for membership, and support for the new strategy and impact model.
- Work-in-kind in this area continued to be a main focus of activity in 2022. HLA has continued to keep members informed of logistics news and events through newsletters and emails, and keep all aware of latest practice via the HLA website.
- Partnership with Pharma.Aero continued with a joint knowledge sharing project on using drones for the delivery of health supplies in Malawi. A report was produced and presented at the annual conference.
- HLA successfully organised and ran the Health and Humanitarian Logistics conference in Brussels on 16/17 November 2022. HLA secured sponsorship for this event from UPS Foundation, Dawsongroup and Chemonics
- HLA convened the annual dinner in Brussels - engaging 50 key stakeholders from business, aid and academia. Event was fully sponsored by Brussels Airport and Hazgo.

Membership

The new website has been fundamental to growing membership in 2022. A number of special offer campaigns were undertaken to broaden the membership footprint.

Monthly newsletters

Regular newsletters have been produced successfully. (See [newsletter summary](#)). Content was managed by our volunteer communications and marketing team.

Website

New website launched in March, enabling better content management. HLA tracks communications activity online through Google Analytics. Approximately 60% of website visits are from low and middle income countries,

Social media followers

HLA shares articles, information and knowledge via its social media channels, which have seen a significant increase in followers from 2019 to 2022.

Overall Lessons from 2022:

Focus remains on delivering high quality content and regular network communications. While the reliance on

volunteers to support this has been successful, it has led to peaks and troughs in activities. Going forward, a core team of remunerated staff is needed to ensure consistency of resource and activity across the year.

Need for... digital strategy, more board engagement, sustainable revenue....
Projects proving good and advocacy groups gaining traction.

4. Resources

People

For most of its life, HLA has assisted its membership and stakeholder through the engagement of many highly motivated volunteers, through benefits in kind and through other non-financial transactions.

The Trustees are extremely pleased that the Association has been able to develop as an organisation and deliver value to its members, and are grateful to the team of volunteers who have given up their time to support the HLA's activities.

Volunteers that served during the reporting period were:

Andrew Parkes (Head of Operations)
Thomas Fernandez (S. E Asia rep.)
Tikhwi Muyundo (Africa rep.)

Marketing & Comms Team:

Anna Lake
Farshid Raminfar
Jamie Anderson
Emma Holman
Melissa Taylor
Rebekah Yore
Lesley Pilbeam

John Sharman (Intern)
Tony Tagent (Finance advisor)

Paid services for accounting / book keeping were received from Jenny Shelly

Partnerships

Key relationships continue to be developed to support HLA with volunteer resource. DVV Media (UK) provided assistance with event support

In addition to IT and web site hosting services for which fees,were paid, Umbrella Development provided significant in kind specialist website support.

Financial Summary:

Micro-entity Balance Sheet as at 31 December 2022

	Notes	2022	2021
		£	£
Fixed Assets		-	-
Current Assets			
Prepayments and accrued income		23,984	26,951
Creditors: amounts falling due within one year		142	174
Net current assets (liabilities)		(1,603)	(1,237)
Total assets less current liabilities		<u>22,523</u>	<u>25,888</u>
Creditors: amounts falling due after more than one year		0	0
Provisions for liabilities		0	0
Accruals and deferred income		0	0
Total net assets (liabilities)		<u>22,523</u>	<u>25,888</u>
Reserves		<u>22,523</u>	<u>25,888</u>

The Trustees have decided that there is no requirement for an audit or external examination this year. This will be kept under review.

Financial and Reserves Policy

Financial Roles

In 2022, HLA was in its ninth year of handling significant sums and the separation of roles for a Financial Controller (accountant / bookkeeper) and a Finance Director continued to prove robust this year.

Financial policies

In principle, Trustees only authorise projects when 100% of the annual cost is held as a reserve.

When projects are undertaken in foreign currencies, a 10% allowance is made for exchange rate fluctuations.

In 2016 Trustees implemented a new policy, levying a 10% overhead on projects for charitable governance. This was informed by the Charity Commission guideline that proper governance should be in the range between 10-15% of all costs. This policy will be kept under review as the need for in-house and external financial and legal advice grows.

Risk Assessment

A detailed review of risks was conducted in 2022. The Trustee/Directors remain aware of their responsibilities for risk management and seek to identify and then eliminate, ameliorate (through insurance and other mechanisms) or *where essential* accept and track the risks to HLA with reports of their impact to Trustee/Directors at their meetings. In 2022 the trustees were made aware of the risks to the charity based on the Risk Register that had been built on the advice of the UK Charities Commission, our regulator.

Outline plans for 2023

As well as membership growth and the now regular events of seminars, advocacy group roundtable meetings and the annual Health and Humanitarian Logistics Conference for members and other stakeholders, in 2023 significant additional developments are expected, including:

- Strengthen the Local Procurement Learning Partnership advocacy group through the implementation of research and knowledge sharing projects
- Complete and test the beta version of the new website and member zone platform

- Develop new registers / databases for members, consultants, knowledge library, and potentially suppliers
- Continue to support the humanitarian logistics network through thought leadership initiatives
- Explore project opportunities and funding
- Explore partnerships / sponsors / donors to support HLA activities / projects
- Strengthen communications and content development for social media and the website
- Build the volunteer base to support HLA administration and the secretariat with the aim to increase income / funding that will enable team remuneration
- Obtain sponsorship for the Annual Humanitarian Health and Logistics Conference to support event organisation

Better and more up to date communications have allowed us better to promulgate the humanitarian logistics lessons and innovations to our community of practice.

3. Organisation of the Charitable Company

The Company is overseen by a Board of Trustee/Directors of wide experience across the humanitarian logistics sector, private sector and academia, and is overseen by its Chairman. The trustees meet physically or electronically at least four times per year. Trustees receive strategic guidance and support from the HLA Advisory Group (HAG), which normally meets every two months.

The charity reports its evolving personal membership on the Charity Commission website. There are no voting rights attached to this form of membership.

Fiscal performance is reported to Companies House and the Charity Commission.

HLA Advisory Group (HAG)

The HAG has become a key source of support to the overall governance of HLA. The objective of the HAG is to provide space for advisors to discuss topics specific to humanitarian logistics as these relate to the operation of the HLA as an international professional association, which represents the interests of its members. The overall purpose of the HAG is to allow the various actors engaging with humanitarian logistics activities to discuss ideas and experiences, share resources and learning, and to foster greater collaboration among organisations to improve practice and to develop the sector.

The HAG provides strategic and operational guidance and technical direction to the HLA Board of Trustees.

Member Profile

- High-level thought leaders in the fields of health and humanitarian logistics, supply chain management and market-based programming e.g., recognised leaders in the industry, CEOs, Board Members of high-level initiatives such as individuals representing universities/think-tanks, private sector logistics companies, donors etc.;
- Individuals who were or are actively working in logistics and humanitarian assistance – to be able understand our aims;
- Individuals sufficiently respected in the logistics and humanitarian sector to add to the reputation of the HLA;
- Individuals who represent diversity with respect to geographic location and institutional type.

Advisory group members that served during the reporting period were:

1. Will Holden, Managing Director Emergency Logistics Team
2. Martijn Blansjaar, Head of Supply and Logistics, Oxfam GB
3. Jane (Tikhwi) Muyundo, Humanitarian Logistics & Capacity Building Consultant
4. Neil Rodrigues, Senior Director, Global Supply Chain Operations, IRC

5. Dr Jarrod Goentzel, Director, MIT Humanitarian Supply Chain Lab
6. John Cropper, Co-founder, Pyramid Learning
7. Ilse Larkin, Logistics Officer, UN WFP
8. Dr Wojciech Piotrowicz, Director HUMLOG Institute, Helsinki
9. Rishi Ramrakha, Head of Operational Logistics, Procurement and Supply Chain Unit, Africa Region, IFRC
10. Otavio Costa, Logistics Officer, UN WFP Somalia
11. Christophe Peyrichou, Humanitarian Operations Manager, Bioport
12. Maggie Heraty, Humanitarian logistician / Advisor, Transport for London
13. Michael Stone, President, IFRC Alumni Association
14. Rebecca Darts, Procurement Specialist, Oxfam Novib (Secretary to the Advisory Group)

Trustee/Directors

Following the initiation in 2019 of the development of a new Business Plan, which included the transition to a Chief Executive. This process was followed up in 2020 with the development of a new strategy and impact model. A key element of this work has been to improve HLA's governance and drive towards enhancing services to our members and wider community of practice by building on a foundation of committed volunteers and by creating the right framework for us to become an employer.

Trustee/Directors that served during this reporting period, and were:

1. Simon Parker (Chairman)
2. George Fenton (Executive)
3. Isaac Kwamy
4. Femi Olajimbiti
5. Phillip Maritz (Finance Director)
6. Sarah Schiffing
7. Neil Rodrigues
8. Sheona Grant

Trustee Resignations:

Mike Goodhand OBE

Trustee/Directors' responsibilities

The Trustee/Directors are responsible for preparing this report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustee/Directors to prepare financial statements, for each financial year, which give a true and fair view of the company and its income and expenditure for the period. In preparing those accounts the Trustee/Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the accounts on a going concern basis unless it is inappropriate to presume the charitable company will continue in operation.

The Trustee/Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with Companies Act 2006. They are responsible for safeguarding the assets of the charitable company and then take reasonable steps to prevent fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and in accordance with the governing document and the Statement of Recommended Practice – Accounting and Reporting by Charities 2005 (revised 2008).

By order of the Board



Simon Parker
Chairman

19 September 2024

Independent Examiner's Report to the Trustees of Humanitarian Logistics Association

Independent examiner's report to the trustees of Humanitarian Logistics Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Sophia Maynell (FCA)

Tayabali Tomlin
Chartered Accountants
Kenton House
Oxford Street
Moreton-in-Marsh
Gloucestershire
GL56 0LA

19 September 2024

Humanitarian Logistics Association

**Statement of Financial Activities
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	<u>44,212</u>	<u> </u>	<u>44,212</u>	<u>6,589</u>
EXPENDITURE ON					
Raising funds	3	<u>4,383</u>	<u> </u>	<u>4,383</u>	
Other		<u>43,194</u>	<u> </u>	<u>43,194</u>	<u>13,359</u>
Total		<u>47,577</u>	<u> </u>	<u>47,577</u>	<u>13,359</u>
NET INCOME/(EXPENDITURE)		(3,365)		(3,365)	(6,770)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>25,888</u>	<u> </u>	<u>25,888</u>	<u>32,658</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>22,523</u></u>	<u><u> </u></u>	<u><u>22,523</u></u>	<u><u>25,888</u></u>

The notes form part of these financial statements

Humanitarian Logistics Association

Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	6	1,184		1,184	140
Cash at bank		22,942		22,942	26,985
		<u>24,126</u>	<u>—</u>	<u>24,126</u>	<u>27,125</u>
CREDITORS					
Amounts falling due within one year	7	(1,603)		(1,603)	(1,237)
NET CURRENT ASSETS		<u>22,523</u>	<u>—</u>	<u>22,523</u>	<u>25,888</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,523</u>	<u>—</u>	<u>22,523</u>	<u>25,888</u>
NET ASSETS		<u>22,523</u>	<u>—</u>	<u>22,523</u>	<u>25,888</u>
FUNDS	8				
Unrestricted funds				22,523	25,888
TOTAL FUNDS				<u>22,523</u>	<u>25,888</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

Humanitarian Logistics Association

Balance Sheet - continued
31 December 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2023 and were signed on its behalf by:

Simon Parker

Simon Parker - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the year ended 31 December 2022**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	1,467	127
Services	8,475	
Sponsorships	25,698	
Memberships	8,572	6,462
	<u>44,212</u>	<u>6,589</u>

3. RAISING FUNDS**Raising donations and legacies**

	2022	2021
	£	£
Support costs	1,172	

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	6,589		<u>6,589</u>
EXPENDITURE ON			
Other	13,359		<u>13,359</u>
NET INCOME/(EXPENDITURE)	(6,770)		(6,770)
RECONCILIATION OF FUNDS			
Total funds brought forward	32,658		32,658

Notes to the Financial Statements - continued
for the year ended 31 December 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>25,888</u>		<u>25,888</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,042	6
Prepayments	142	134
	<u>1,184</u>	<u>140</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	413	1,237
Other creditors	1,190	
	<u>1,603</u>	<u>1,237</u>

8. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	25,888	(3,365)	22,523
TOTAL FUNDS	<u>25,888</u>	<u>(3,365)</u>	<u>22,523</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,212	(47,577)	(3,365)
TOTAL FUNDS	<u>44,212</u>	<u>(47,577)</u>	<u>(3,365)</u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	32,658	(6,770)	25,888
TOTAL FUNDS	<u>32,658</u>	<u>(6,770)</u>	<u>25,888</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,589	(13,359)	(6,770)
TOTAL FUNDS	<u>6,589</u>	<u>(13,359)</u>	<u>(6,770)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	32,658	(10,135)	22,523
TOTAL FUNDS	<u>32,658</u>	<u>(10,135)</u>	<u>22,523</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2022

8. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,801	(60,936)	(10,135)
TOTAL FUNDS	<u>50,801</u>	<u>(60,936)</u>	<u>(10,135)</u>

9. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

Humanitarian Logistics Association

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events		
Services	1,467	127
Sponsorships	8,475	
Memberships	25,698	
	8,572	6,462
	<u>44,212</u>	<u>6,589</u>
Total incoming resources	<u>44,212</u>	<u>6,589</u>
EXPENDITURE		
Other trading activities		
Bad debts	3,211	
Support costs		
Management		
Ecommerce	109	838
Subscriptions	1,171	1,311
Accountancy	1,638	897
Secretarial fees		13
Sundries	1,557	
Events and aid expenses	25,192	
Travel and subsistence	1,630	29
Printing and stationery	286	1,234
Computer expenses	1,710	166
Website costs	5,486	7,793
Consulting	850	1,200
LPLP expenses	3,449	
Fundraising	226	
Insurance	337	236
	<u>43,641</u>	<u>13,717</u>
Finance		
Bank charges	287	86
Currency losses/ (gains)	438	(444)
	<u>725</u>	<u>(358)</u>

This page does not form part of the statutory financial statements

Humanitarian Logistics Association

**Detailed Statement of Financial Activities
for the year ended 31 December 2022**

	2022	2021
	£	£
Total resources expended	<u>47,577</u>	<u>13,359</u>
Net expenditure	<u><u>(3,365)</u></u>	<u><u>(6,770)</u></u>

This page does not form part of the statutory financial statements