

**HUMANITY FIRST**

Registered Charity No. 1149693  
Company No. 08253779

Unit 27, Red Lion Road, Red Lion Business Park  
Surbiton, KT6 7QD

TRUSTEES REPORT AND AUDITED FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER  
2021

Haines Watts Kingston  
LLP Aissela, 46 High  
Street Esher, Surrey  
KT10 9QY

**HUMANITY FIRST**

Registered Charity No. 1149693

Unit 27, Red Lion Road, Red Lion Business Park  
Surbiton, KT6 7QD

**Contents**

	<b>Page</b>
Administrative Information	3
Trustees Report	4
Independent Auditor's Report	10
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Accounts	16

**HUMANITY FIRST**  
Registered Charity No. 1149693

Unit 27, Red Lion Road, Red Lion Business Park  
Surbitor, KT6 7QD

**Information**

COMPANY NUMBER	8253779 (Registered with Companies House, England & Wales)
CHARITY NUMBER	1149693 (Registered with Charity Commission, UK)
GOVERNING DOCUMENT	Humanity First is a charity incorporated as a company limited by guarantee in England and Wales. The charity is governed by a Constitution and by its Memorandum and Articles of Association. Humanity First is also a registered charity with the Charity Commission.
MAIN OBJECTIVES	<ul style="list-style-type: none"><li>(i) the prevention or relief of poverty;</li><li>(ii) the advancement of education.</li><li>(iii) the advancement of health, including the prevention or relief of sickness, disease and human suffering;</li><li>(iv) the relief of those in need because of youth, age, ill-health, disability, financial, hardship or other disadvantage and specifically;</li><li>(v) to further enhance our partner support network;</li><li>(vi) capacity building and skills enhancement for on-ground teams to support humanitarian projects in an effective manner; and</li><li>(vii) building integrated platforms to provide enhanced visibility and access across the organisation.</li></ul>
REGISTERED OFFICE	27 Red Lion Business Park, Red Lion Road, Surbitor, Surrey KT6 7QD
BANKERS	NatWest PLC
AUDITORS	Haines Watts Kingston LLP Aissela, 46 High Street Esher, Surrey, KT10 90Y
ORGANISATION	Under the Board of Trustees, there is a management board chaired by Mr A Y Sayed. The Board monitors disasters all over the world and takes action after consulting with the Board of Trustees.
TRUSTEES:	Mr R A Hayat Mr A Y Sayed Mr MM Ahmad Dr SM Ahmad Mr WB Atkinson Mr K K Edwards Dr S A Bhatti Mr M H Harter Mr BF Trawally Mr M Naeem

**Humanity First**  
**(A company limited by guarantee)**  
**Report of the trustees (incorporating the director's report)**  
**for the year ended 31 December 2021**

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of this report are set out on page 3.

**Structure, governance and management**

The Charity is constituted as a company limited by guarantee, and is governed by its Memorandum and Articles of Association. New trustees are appointed in accordance with its Articles of Association. The charity provides continued opportunities of training of all trustees both internal and external. The Charity is organized so that the trustees meet regularly to manage its affairs. The trustees have delegated the management of day to day affairs to the management board.

**Public benefit reporting**

The key objectives of the charity were attained during the year by continued support and assistance to the people who have suffered from effects of natural disasters. The charity also continued its sustained projects in the field of Disaster Response Preparedness Courses, Skills training, Medical training, Vocational Centers, Social uplifting, and Education.

The trustees state that they have complied with section 4 of the Charities Act 2006 with regards to public benefit guidance published by the commission.

**Internal control**

The trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with periodic review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate significant risks.

**Governance, activities and objectives**

The Charity's objects are to provide immediate relief to people in those parts of the world who have been the victims of natural or man-made disasters. Relief is provided on humanitarian grounds irrespective of nationality, race, colour, creed or religion.

Humanity First is the international office of affiliated Humanity First charities around the globe. It works with its international network of affiliated charities to implement projects and respond to disaster relief efforts around the globe. It oversees global standards, best practice and governance as well as coordinates strategy and program development. It provides training, development and capacity building initiatives to its affiliates to improve efficiencies and maximise the benefit of every £ donated. It provides representation at international forums and co-ordinates engagement with multi-lateral institutions. Humanity First also co-ordinates responses to international disaster relief situations by its international affiliates.

A summary of activities carried out by Humanity First ("HF") and its international affiliates throughout 2021 is provided below:

- During 2021, HF expanded into Lesotho and now has 61 registered affiliates around the world.
- HF ran its International Conference from the UK on 30-31 October, as a mainly virtual event due to the impact of COVID-19. Where normally there would be a live audience of around 120 from 15 countries, this year there was an attendance of 1,229 from 65 countries taking part virtually, and with great feedback. There were sessions looking at lessons learned and best practice, and also innovative new solutions such as 3D Printing, Containerised Clinics, off-grid solar, telemedicine, drilling rigs and other solutions relevant to our poverty alleviation work. The conference heard inspiring accounts from affiliates in Africa, Asia and Australasia on how they were becoming stronger and more independent.
- Through the year, HF established a curriculum of training and ran sessions for new and developing affiliates to enable them to become more autonomous whilst strengthening their local governance, and ability to do fundraising and marketing for themselves.

- HF provided strategy, planning, project management and risk management support to affiliates especially around larger capital projects on new infrastructure such as hospitals, orphanages and schools.
- HF conducted visits to many countries to help our local affiliates and to externally audit finances and operations.
- HF updated and consolidated global statistics on its various programmes covering the extent of its work and the estimated total beneficiaries. Since first launching in 1995, HF's data showed that it had assisted over 11 million people as summarised below.



#### Disaster Response

- HF supported local emergency responses with guidance and where needed collaboration with UN agencies and other global actors. In larger emergencies (this year the COVID-19 pandemic), HFI coordinated multi-national teams. The COVID-19 pandemic involved over 4,000 volunteers in 78 countries.
- Some of the disasters that HF Humanity First responded to through 2021 include the following:

Country	Month	Type of Emergency	No. of people affected	Type of assistance				Estimated beneficiaries
				Medical	Shelter & Clear-Up	Food & Water	Clothing & Hygiene	
<b>Bosnia</b>	Jan-21	Earthquake						200
<b>Indonesia</b>	Feb-21	Flooding						4,263
<b>Australia</b>	Apr-21	Cyclone Seroia						200
<b>Burkina Faso</b>	Apr-21	Conflict IDPs	1.2 million					1,000
<b>Turkey</b>	May-21	Syrian Crisis refugees	8 Million					309
<b>Guinea Bissau</b>	Jun-21	Fire						50
<b>India</b>	Jun-21	Cyclone Yaas						500
<b>Belgium &amp; Germany</b>	Jul-21	Flooding	125 dead and 1,300 missing					1,000
<b>Greece</b>	Aug-21	Forest Fires						1,300
<b>Palestine</b>	May-Sep-21	Conflict						8,200

<b>USA</b>	Aug-21	Hurricane Ida	116 dead					200
<b>India</b>	Sep-21	Flooding						2,000
<b>Benin</b>	Sep-21	Flooding						2,600
<b>Indonesia</b>	Oct-21	Flooding	88,000 displaced					33,221
<b>Uganda</b>	Oct-21	Storm						1,200
<b>Madagascar</b>	Dec-21	Drought						5,000
<b>Kenya</b>	Dec-21	Drought						2,200
<b>Indonesia</b>	Dec-21	Mt Semeru Volcano	10,500 displaced					1,000
<b>Philippines</b>	Dec-21	Typhoon Odette - damage	13 million affected					400
<b>Global</b>	Through 2021	COVID Pandemic	3 Billion					100,000

- HF maintains collaboration with UN agencies in emergency situations. In particular, HFI ensured access to OCHA clusters on multi-national and multi-agency responses. HFI has been pushing with WHO to help our medical teams to achieve EMT1 status as accredited first responders. HFI also helped affiliates liaise with FAO, WHO, UNICEF, UNHCR, WFP etc.

#### Global Health

- HF is coordinating investment in new healthcare infrastructure and the summary is as follows:

Country	Name / Location	Building Status	Beds	Annual Patients	Staff
Benin	Cotonou	Rented	35	14,900	49
Mali	Bamako Clinic, Bamako	Rented	0	14,400	4
Indonesia	Asih Sasama Clinic, Ngloro	Rented	0	5,000	5
Senegal	Masroor Hospital, Dakkar	Rented	30	7,820	17
Guatemala	Nasir Hospital, Secatepequez	Owned	27	9,000	70
Nigeria	Okoko, Oyo State	Rented	0	800	1
Bangladesh	Bijonagar Mother & Baby Clinic	Rented	0	2,400	2
Bangladesh	Chandina Mother & Baby Clinic	Rented	0	2,400	2
Congo Republic	Ahmadiyya Clinic, Massengo, Gambona District	Rented	10	800	1
<b>UNDER CONSTRUCTION</b>					
Ivory Coast	Masroor Centre for Healthcare, Yopougon-Gesco	Owned	27		
Indonesia	Yogyakarta	Owned	50		
Sao Tome	Sao Tome	Owned			
Tanzania	Songea Town, Ruvuma Region	Owned	12		
Cambodia	Makprang, Kampot Province	Owned			

- The largest new development is the Masroor Centre for Healthcare in Ivory Coast for which HF spearheaded global fundraising and awareness, particularly in Europe, Canada, Middle East and Australia.
- HF also runs two mobile surgery units operating in Burkina Faso, Benin and Togo.
- One major milestone in May 2021 was the first ever transplant operation performed by HF medical teams. In Guatemala, the team performed a kidney transplant.
- Medical Missions were run by teams from Europe, Asia and North America to many countries including Guatemala, Gambia, Liberia, Benin, Togo, Chad, Sao Tome, Pakistan, Indonesia and Ghana. As part of these missions, surgical procedures were done for a range of needs including Hernia, Laparoscopy, Dental, Maternity, Cardiac / Pacemakers and General Surgery. Many local doctors and surgeons gained new skills by observing and then jointly doing procedures and medical interventions.
- HF was driving the adoption of telemedicine / tele-proctoring to ensure longer-term and year-round engagement with local clinicians, and also assisted affiliates with expanding relations with local Ministry of Health officials and the WHO.

#### Knowledge for Life

- HF coordinated the build and running of many new schools. 68 schools were established by the end of 2021 of which 39 were being run by HF, and the remainder transferred. The strategy is focused on ensuring low income and remote regions get equal access to education. Where possible, HFI is trying to ensure value-adding facilities such as hygiene, library, IT and dining are available in HF schools.
- HF encouraged investment in 3rd party schools to renovate and equip classrooms in rural schools to encourage greater enrolment and achievement for under-served communities across Central America, Africa, the Middle East and South Asia.
- HF Humanity First have created teaching materials in English, French, Spanish, Arabic, Portuguese and Urdu.
- HF affiliates also run 25 vocational training centers. HF is helping to ensure equal access for girls/ women, people with disabilities, and those on low incomes. Where new centers were being established, HFI supported with needs assessment to ensure that the skills were in demand and would help youth gain meaningful employment.

#### Food Security

- In July 2021, HF coordinated the Qurbani campaign to ensure that food packs were provided to 548,286 people in 56 countries.
- Food Banks are now operational in Canada, USA, UK and Sweden.
- HFI is looking to pilot larger scale farming projects, especially with the impact of Climate Change and the COVID-19 pandemic.

#### Gift of Sight

- HFI assisted with the establishment of the new Masroor Eye Institute in Koubri in Burkina Faso where HF patients will be referred for eye surgery from across the region.

#### Water for Life

- In Pakistan, HF continued to work at pace, and now 1,093 (93 new) wells in Tharparkar and 1,000 (160 new) hand-pumps in Punjab, Sindh and KPK have been completed. Elsewhere in Asia, water installations were completed in Cambodia (25) and India (3).
- HFI is driving a strategy to move from hand pumps/ foot pumps to solar boreholes which are more efficient and will have a much longer lifespan. So far installations have been done in Gambia, Benin, Ghana, Niger and Pakistan.
- In many countries HF is working with IAAAE to train local clinicians and deploy or repair village hand pumps. HFI maintains the relationship with IAAAE and other key deployment partners.
- Over the last year in Africa, additional installations were: Benin (53), Togo (65), Chad (80), Niger (93), Ivory Coast (17), Guinea Bissau (2), Uganda (21), Burkina Faso (35), Mali (55), Liberia (3), Tanzania (3), Gambia, Cameroon (15), Nigeria (6) and Sierra Leone.
- Over the last year, total of 749 new water installations were completed, and in total, HF has completed 4,910 water installations.

#### Community Care

- HF provided food, clothing, hygiene items and bedding to homeless and vulnerable people across North America, Europe and Australasia.
- HF established a new care home for the elderly on the island of Sao Tome.

#### Orphan Care

- The Darul Ikram orphanage in Porto Novo (Benin) is gaining in strength. There are 40 children being supported, but with a total capacity for 100 children.
- A new orphanage is being built in Kabende in the Kabarole District of western Uganda, with a capacity to support 25 orphans and plans to open in late 2022.
- HF also supported many orphans and provided resources to orphanages in other countries such as Nigeria, Guinea Republic, Guyana, Uganda, Cameroon, Chad, Central African Republic, Ukraine, Indonesia and Sierra Leone.
- In all countries, HFI is reviewing safeguarding procedures to ensure the welfare and security of orphans.

## **Financial review (It will change on finalization of accounts)**

The donations received by the Charity from all sources increased by 18% during the year to £ 0.61 million while overall expenditure decreased by 38% to £ 0.33 million. The increase is in line with the increased income from HF affiliates from which HF receives the majority of its funding. The decrease in expenditure is due to timing of certain projects being extended into 2022 as a result of COVID. The charity delivered a net income of £ 281,241 during the year.

The management periodically reviews financial statements of the charity for budgetary compliance and its expenditure review in support of charity objectives. The management constantly reviews the funding position from media sponsorship and sale of publications to ensure it is able to achieve its delivery of service in media and publication.

## **Covid-19**

The impact of Covid-19 on the charity was muted as a result of Humanity First's strong reserves positions and efficient cost structure including its unique volunteer model. HF's low level of operational costs means it was not as exposed to short term fluctuations in income. Income from affiliates has picked up following easing of restriction worldwide towards the end of 2021. Local lock-downs in countries where HF operates resulted in some delays to regular projects but much of the activity has now resumed.

## **Our fundraising practices**

HF does not carry out fundraising activities from the UK public at large. Fundraising was focused on providing coordination, support and governance on to HF's international affiliates around the world. The main focus was coordinating the international appeal for, HF main hospital project in West Africa ,the Masroor Centre for Healthcare in Ivory Coast.

## **Reserves**

It is the Charity's policy to have working capital requirement of approximately 9 months in the reserves. The present level of funding is adequate to support the continuation of the Charity's operations, and the trustees consider the financial position of the charity to be satisfactory. In addition to meeting the adequacy of working capital, the trustees aim to maintain adequate contingency reserves and liquidity to meet the requirements of supporting potential disaster relief operations at short notice.

## **Investment powers, policy and performance**

The trustees are empowered by the Memorandum and Articles of Association, to decide on the courses of action that they consider appropriate to further the Charity's objects.

## **Grant making policy**

The Charity does not make any grants and as such, no policy is in place.

## **Employment policy**

The Charity is an equal opportunities employer. However until now, it is served mostly by dedicated volunteers. The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in furthering the Charity's objects.

## **Statement of Trustees' Responsibilities**

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

Company law requires 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 income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosure and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

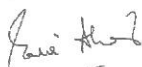
#### Auditor

A resolution proposing that Haines Watts, Aissela, 46 High Street, Esher, Surrey, KT10 9QY, be reappointed as auditor of the charity will be put to the Annual General Meeting.

#### Small Company Provisions

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the Board



Dr SA Bhatti  
Vice Chairman, Board of Trustees

Date: 29-09-2022

## Independent Auditor's Report to the Members of Humanity First

### Opinion

We have audited the financial statements of [Humanity First] (the 'charitable company') for the year ended 31<sup>st</sup> December 2021 which comprise Statement of financial activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at [date], and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit [; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page ...], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We discussed with the Directors the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focused on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management

Our procedures in relation to fraud included but were not limited to: inquires of management whether

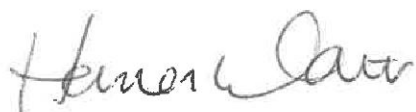
they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

[A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Wills FCA MA  
Senior Statutory Auditor  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

For and on behalf of Haines Watts Chartered Accountants,  
Statutory Auditor

20/9/22

**HUMANITY FIRST**  
Registered Charity No. 1149693

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>							
Donations and legacies	8	390,992	219,137	610,129	275,133	225,697	500,830
Government grants		217		217	6,279		6,279
Other trading activities		824	-	824	8,507	-	8,507
<b>Total Income</b>		<b>392,032</b>	<b>219,137</b>	<b>611,169</b>	<b>289,920</b>	<b>225,697</b>	<b>515,617</b>
<b>EXPENDITURE</b>							
Expenditure on Raising Funds	9	12,030	-	12,030	19,648	-	19,648
Expenditure on Charitable Activities	10	137,879	180,019	317,899	139,895	372,769	512,664
<b>Total Expenditure</b>		<b>149,909</b>	<b>180,019</b>	<b>329,928</b>	<b>159,542</b>	<b>372,769</b>	<b>532,312</b>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		<b>242,123</b>	<b>39,118</b>	<b>281,241</b>	<b>130,377</b>	<b>(147,072)</b>	<b>(16,695)</b>
<b>Transfer between reserves</b>	11	<b>(18,345)</b>	<b>18,345</b>	<b>-</b>	<b>(137,628)</b>	<b>137,628</b>	<b>-</b>
<b>Reconciliation of Funds</b>							
Total Funds brought forward		916,927	1,172,363	2,089,290	924,178	1,181,807	2,105,985
<b>Total reserves carried forward</b>		<b>1,140,705</b>	<b>1,229,825</b>	<b>2,370,531</b>	<b>916,927</b>	<b>1,172,363</b>	<b>2,089,290</b>

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

The notes on Pages 16 to 23 form a part of these Financial Statements

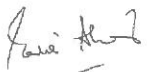
**HUMANITY FIRST**  
Company No.08253779  
**BALANCE SHEET**  
AS AT 31ST DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
<b>FIXED ASSETS</b>					
Tangible Assets	3		452,454		463,828
<b>CURRENT ASSETS</b>					
Stocks	4	33,858		39,463	
Accrued Income		305,215		124,510	
Debtors & Prepayments	5	9,343		21,163	
Cash & Bank		1,472,258		1,462,818	
		<u>1,820,674</u>		<u>1,647,954</u>	
<b>CURRENT LIABILITIES</b>					
Creditors - Due within one year	6	(15,927)		(22,493)	
Net Current Assets			1,804,747		1,625,461
Amount due from associated undertakings			113,329		-
Total Assets less Current Liabilities			2,370,531		2,089,290
Net Assets			<u>2,370,531</u>		<u>2,089,290</u>
Represented by:					
<b>FUNDS</b>					
Unrestricted funds	7		1,140,705		916,927
Restricted funds	7		1,229,825		1,172,363
Total charity funds			<u>2,370,531</u>		<u>2,089,290</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on Pages 16 to 23 form a part of these Financial Statements

The financial statements were approved by the Board of Trustees on 29-09-2022



.....  
Dr S A Bhatti  
Vice Chairman, Board of Trustees

**HUMANITY FIRST**  
Registered Charity No. 1149693

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

		<u>2021</u>	<u>2020</u>
		£	£
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	Note A	35,651	( 15,422)
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment		( 1,020)	( 254)
Net cash provided by (used in) investing activities		( 1,020)	( 254)
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		-	-
Net cash provided by/ (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		34,631	( 15,676)
Change due to unrealised foreign exchange gain/(loss)		( 25,192)	18,114
Cash and cash equivalents at the beginning of the reporting period		1,462,818	1,460,379
Cash and cash equivalents at the end of the reporting period	Note B	<u>1,472,258</u>	<u>1,462,818</u>

Note A: Reconciliation of net movement in funds to net cash flow from operating activities

<b>Net movement in funds for the reporting period (as per the statement of financial activities)</b>		281,241	( 16,695)
Adjustments for:			
Depreciation charges		12,394	13,182
(Increase)/decrease in amount due from associated undertakings		( 113,329)	-
(Increase)/decrease in stocks		5,605	( 22,755)
(Increase)/decrease in debtors		( 168,885)	36,100
Increase/(decrease) in creditors		( 6,566)	( 7,140)
Unrealised foreign exchange (gain)/loss		25,192	( 18,114)
<b>Net cash provided by (used in) operating activities</b>	Note A	<u>35,651</u>	<u>( 15,422)</u>

Note B: Analysis of cash and cash equivalents

Cash at Bank	Note B	<u>1,472,258</u>	<u>1,462,818</u>
Total cash and cash equivalents		<u>1,472,258</u>	<u>1,462,818</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. Accounting Policies**

**1.1 Basis of preparation of Financial Statements**

"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 published in October 2019 (effective 1 January 2019) and the Companies Act 2006."

Humanity First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

***Going Concern***

"The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have taken into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts."

**1.2 Key source of estimation, uncertainty and judgement**

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by management regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

The stock at the year-end is partly made up of blankets donated by another charity. As a result there is a degree of estimation in the cost. The cost is calculated based on the cost of previous blankets purchased, adjusted for inflation and the size of blankets donated. The stock value at the year-end in relation to donated blankets is £33,856.

There is estimation uncertainty in calculating accrued income in relation to affiliate charities. The amounts accrued for the 2021 financial year are based on the Trustees most recent correspondence with the charities in relation to the amounts due to Humanity First. For the USA and Canadian affiliates, income is only recognised once a project has been approved by the respective country local board of trustees.

**1.3 Income**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity have entitlement to the funds;
- Any performance conditions;
- There is sufficient certainty that the receipt of the income is considered probable;
- The amount can be measured reliably.

***Tax reclaims on donations and gifts***

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate only if the trustees are satisfied that the claim will be successful.

***Volunteer help***

In accordance with the Charities SORP (FRS 102), the general volunteer time (described in the Trustees' report) is not recognised in the accounts.

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the account of the obligation can be measured reliably. Expenditure is classified under the following headings:

Expenditure on raising funds relates to the sale of merchandise, the costs of fundraising and their associated support costs.

Expenditure on charitable activities includes disaster relief and development aid in the form of projects, governance costs and their associated support costs.

Support costs not attributable to a single activity are allocated on a basis consistent with identified cost drivers for that cost category such as staff head count, floor space and expenditure and are apportioned to relevant restricted funds.

An analysis of the support costs and their basis of apportionment are included in Note 13.

**1.5 Tangible Fixed Assets and Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Land and building - 2% reducing balance
- All other assets - 20% reducing balance

**1.6 Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

"Key source of estimation, uncertainty and judgement"

Stocks comprise:

- a- Stock of merchandise held for sale and
- b- Stock of merchandise held for charitable donations in the future

**HUMANITY FIRST**  
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

**1.7 Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is a objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the charity's cash management.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

**1.8 Taxation**

Under the relevant provision of the UK tax legislation the charity is exempt from UK taxation, as stated therein.

**1.9 Funds**

Restricted funds are spent in accordance with specific instructions of the donor.

Unrestricted income funds comprise those funds which are spent at the discretion of management committee for any purpose in the furtherance of the charitable objectives.

**2.0 Government grants**

Grant income is recognised under the accrual model of Financial Reporting Standard 102.

Grant income is recognised in the profit and loss account on a systematic basis over the period in which the company recognises the related costs for which the grant is intended to compensate.

**2. Operating Income**

The operating income is stated after charging the following:

	2021 £	2020 £
Wages and salaries	11,700	41,169
Social Security Costs	-	-
Foreign Exchange (Gains)/Losses	25,192	( 18,114)
Depreciation	12,394	13,182
Auditor's remuneration	6,375	5,795
Cost of stocks recognised as an expense	33,858	39,463
During the year, remuneration to key management totalled	11,700	11,700

The Average monthly number of paid staff employed during the year was as follows:

	2021	2020
Full Time	0	1
Part Time	1	2

The charity's activities are carried out by a large number of volunteers and trustees who are not remunerated for their services to the company.

No employee received benefits of more than £60,000 (2020: Nil).

**HUMANITY FIRST**  
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

**3. Tangible Fixed Assets**

	Total	Computer Equipment	Office Equipment	Land & Building
	£	£	£	£
<b>Cost</b>				
As at January 1, 2021	592,690	38,200	28,379	526,111
Additions during the year	1,020	1,020		-
Disposal during the year	-			
As at December 31, 2021	593,710	39,220	28,379	526,111
<b>Depreciation</b>				
As at January 1, 2021	128,862	34,123	16,269	78,470
Charge for the year	12,394	1,019	2,422	8,953
As at December 31, 2021	141,256	35,142	18,691	87,422
<b>Net Book Value</b>				
As at December 31, 2021	452,454	4,078	9,688	438,689
As at December 31, 2020	463,828	4,077	12,110	447,641

**4. Stocks**

	2021	2020
	£	£
Stock of Merchandise held for sale	1,843	1,843
Stock of Merchandise for charitable donations	32,015	37,620
	<u>33,858</u>	<u>39,463</u>

**5. Debtors & Prepayments**

	2021	2020
	£	£
Debtors	8,954	12,390
Advances to Countries	1,491	6,099
Prepayments	1,395	1,946
Social Security and Other Taxes	485	727
	<u>9,343</u>	<u>21,163</u>

**6. Creditors - Amounts falling due within one year**

	2021	2020
	£	£
Creditors	7,055	11,330
Social Security and Other Taxes	97	93
Accruals	8,775	11,070
	<u>15,927</u>	<u>22,493</u>

**HUMANITY FIRST**  
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

**7. Movement in Funds**

	Balance at 01.01.21	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.21	Balance at 01.01.20	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.20
Unrestricted Reserves	916,927	392,032	( 149,909)	( 18,345)	1,140,705	924,178	289,920	( 159,542)	( 137,628)	916,927
Restricted Reserves (see Note 18)	1,172,363	219,137	( 180,019)	18,345	1,229,825	1,181,807	225,697	( 372,769)	137,628	1,172,363
	<u>2,089,290</u>	<u>611,169</u>	<u>( 329,928)</u>	<u>-</u>	<u>2,370,531</u>	<u>2,105,985</u>	<u>515,617</u>	<u>( 532,312)</u>	<u>-</u>	<u>2,089,290</u>

**8. Donation**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Disaster Relief Projects	390,992	36,819 182,318	36,819 573,310	275,133	43,631 182,066	43,631 457,199
Total Donations	<u>390,992</u>	<u>219,137</u>	<u>610,129</u>	<u>275,133</u>	<u>225,697</u>	<u>500,830</u>

**9. Expenditure on Raising Funds**

	Direct Costs £	Support Costs £	Total Costs 2021 £	Direct Costs £	Support Costs £	Total Costs 2020 £
Fundraising Expenses	616	-	616	181	-	181
Marketing & Advertising	1,840	-	1,840	-	-	-
Salaries and Wages	-	3,510	3,510	-	8,031	8,031
Subscriptions	-	458	458	-	9,114	9,114
Cost of Sales	5,605	-	5,605	2,321	-	2,321
	<u>8,061</u>	<u>3,968</u>	<u>12,030</u>	<u>2,502</u>	<u>17,146</u>	<u>19,648</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

<b>10. Expenditure on Charitable Activities</b>	Direct Costs £	Support Costs £	Total Costs 2021 £	Direct Costs £	Support Costs £	Total Costs 2020 £
<b>a) Disaster Relief</b>						
Covid-19	11,500	3,000	14,500	36,572	6,406	42,978
Indonesia Disaster Appeal-Tsunami	27,300	7,123	34,423	5,000	876	5,876
Disaster Relief- Malaysia Refugees Relief	-	-	-	2,757	483	3,240
Disaster Relief Fund	4,030	1,051	5,081	11,050	1,936	12,986
	<b>42,830</b>	<b>11,174</b>	<b>54,004</b>	<b>55,379</b>	<b>9,701</b>	<b>65,080</b>
<b>b) Projects</b>						
Water for Life	29,266	17,113	46,399	73,441	17,700	91,141
Learn- A -Skill Centres	1,107	647	1,754	16,377	3,947	20,324
Global Health	31,365	18,328	49,693	14,805	3,568	18,373
Medical Camp	-	-	-	560	135	695
Food Security	6,131	3,583	9,714	54,757	13,197	67,954
Knowledge for Life	11,421	6,674	18,095	123,626	29,796	153,421
Gift of Sight	53,378	31,191	84,569	4,996	1,204	6,200
Community Care	-	-	-	-	-	-
Orphan Care	3,585	2,095	5,680	20,296	4,892	25,188
	<b>136,273</b>	<b>79,629</b>	<b>215,902</b>	<b>308,857</b>	<b>74,440</b>	<b>383,297</b>
<b>c) Other Charitable Expenses</b>						
Countries Administration Costs	300	175	475	7,346	1,771	9,117
Unrestricted-HF UK	25,544	14,926	40,470	32,736	7,890	40,626
	<b>25,844</b>	<b>15,102</b>	<b>40,946</b>	<b>40,082</b>	<b>9,660</b>	<b>49,742</b>
<b>d) Disaster Response Training</b>	-	-	-	-	-	-
<b>e) Governance Costs</b>						
Audit Fee	6,375	-	6,375	5,795	-	5,795
Other costs	671	-	671	4,430	-	4,430
Salaries, Wages & Pension	-	-	-	-	4,319	4,319
	<b>7,046</b>	<b>-</b>	<b>7,046</b>	<b>10,225.37</b>	<b>4,319</b>	<b>14,545</b>
<b>Total expenditure on charitable activities</b>	<b>211,993</b>	<b>105,905</b>	<b>317,899</b>	<b>414,544</b>	<b>98,120</b>	<b>512,664</b>

**HUMANITY FIRST**  
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

**11. Transfers between funds**

It is the policy of Humanity First that where donations are received in respect of a particular project then those funds are only expended for that project.  
If restricted funds falls in deficit i.e. where expenditure exceeds income then the Board transfers funds from unrestricted to cover this shortfall.

In the year 2021, transfers made for unrestricted reserves to cover shortfall in restricted reserves were as follows:

	2021	2020
Transfer between funds	18,345	137,628

**12. Analysis of Support Costs**

Support costs are allocated on the following basis:

Support Costs	Head Office	Projects	Governance	Fundraising	2021 Total	Head Office	Projects	Governance	Fundraising	2020 Total
Rates	1,871	1,810	-	-	3,682	1,510	1,636	-	-	3,147
Water Rates	86	94	-	-	180	108	116	-	-	224
Light & Heat	388	421	-	-	809	470	509	-	-	978
Office Cleaning	499	541	-	-	1,040	645	699	-	-	1,344
Misc. Office Expenses	572	619	-	-	1,191	308	333	-	-	641
Repair & Maintenance	804	871	-	-	1,675	623	675	-	-	1,299
Property Insurance	1,545	1,674	-	-	3,219	1,320	1,430	-	-	2,749
Service Charges	432	468	-	-	900	432	468	-	-	900
Staff Wages	3,931	4,259	-	3,510	11,700	11,747	17,072	4,319	8,031	41,169
Telephone & Internet	4,760	-	-	-	4,760	7,708	-	-	-	7,708
Printing, Postage & Stationery	116	-	-	-	116	1,283	-	-	-	1,283
Computer Peripherals	225	244	-	-	469	217	235	-	-	452
Website Promotion	4,665	5,054	-	-	9,718	6,965	7,545	-	-	14,510
Conference Expenses	4,311	4,670	-	-	8,981	38	42	-	-	80
Staff Welfare Expenses	61	66	-	-	128	136	147	-	-	283
Subscriptions	-	-	-	458	458	-	-	-	9,114	9,114
Bank Charges	2,105	-	-	-	2,105	3,051	-	-	-	3,051
Collection Charges	4,229	-	-	-	4,229	5,762	-	-	-	5,762
Accountancy	17,114	-	-	-	17,114	19,100	-	-	-	19,100
Depreciation	5,949	6,445	-	-	12,394	6,327	6,855	-	-	13,182
Bad debts	-	-	-	-	-	3,073	3,329	-	-	6,403
Foreign Exchange Losses	-	25,192	-	-	25,192	-	18,114	-	-	(18,114)
	53,471	52,434	-	3,968	109,873	70,823	22,978	4,319	17,146	115,266

**13. Analysis of Net Assets between Funds 2021**

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	452,454	-	452,454
Cash and current investments	242,432	1,229,825	1,472,258
Other current assets	348,416	-	348,416
Other current liabilities	(15,927)	-	(15,927)
Total	1,027,375	1,229,825	2,257,202

**HUMANITY FIRST**  
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

Analysis of Net Assets between Funds 2020

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	463,828		463,828
Cash and current investments	290,455	1,172,363	1,462,818
Other current assets/liabilities	185,136		185,136
Other current liabilities	( 22,493)		( 22,493)
Total	916,926	1,172,363	2,089,290

Unrestricted funds are held in order to allow timely reaction to humanitarian crises. Balances on restricted funds arise due to timing differences between project and disaster relief donations and related expenditure.

**14. Related Party Transactions**

There was no remuneration paid to the Trustees in the year for any services rendered. Donations made to the charity by Trustees in the year totalled £1,572 (2020: £1,542). Expenses reimbursed to Trustees in the year totalled £ nil (2020: £ Nil).

Trustees expenses reimbursed in 2021 related to expenditure for overseas travel to monitor Humanity First charitable projects.

There were no other related party transactions requiring disclosure (2020: None). There were small donations made by individuals connected to the Trustees but this information is impractical to compile.

**15. Company Limited by Guarantee**

The Company is a private company limited by guarantee and accordingly does not have share capital. The members of the Company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the Company. The Company was incorporated in England and Wales and information relating to the registered office address can be found on page 1.

**HUMANITY FIRST**  
Registered Charity No. 1146693

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021

**16. Analysis of Restricted Funds**

Restricted Fund	Balance at 01.01.21	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.21	Balance at 01.01.20	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.20
<b>a) Disaster Relief</b>										
Haiti Disaster	85,284	-	-	-	85,284	85,284	-	-	-	85,284
Gaza Disaster Relief	4,663	-	-	-	4,663	4,663	-	-	-	4,663
Rohingya Appeal	65,331	-	-	-	65,331	65,289	42	-	-	65,331
Syria Disaster	17,578	-	-	-	17,578	17,578	-	-	-	17,578
Grenfell Tower Appeal	58	-	-	-	58	58	-	-	-	58
East Africa Drought Appeal	13,585	-	-	-	13,585	13,585	-	-	-	13,585
Middle East Appeal	-	19,389	-	-	19,389	-	7	(7)	-	-
Covid-19	-	0	(11,500)	1,443	0	-	36,572	(36,572)	-	0
Japan Disaster Appeal	19,571	-	-	-	19,571	19,571	-	-	-	19,571
Indonesia Disaster Appeal	21,896	-	(27,300)	5,404	-	26,896	-	(5,000)	-	21,896
Other Disaster Relief Funds	14,165	7,373	(4,030)	-	17,508	20,963	7,010	(13,807)	-	14,165
<b>b) Projects</b>										
Water for Life	158,403	43,415	(29,286)	5,297	177,829	203,263	28,581	(73,441)	-	158,403
Learn- A -Skill Centres	-	2,077	(1,107)	-	970	-	2,607	(16,377)	13,770	-
Global Health	371,991	13,712	(23,781)	1	361,923	305,355	82,628	(16,551)	560	371,991
Benin Hospital	8,602	-	(8,200)	-	402	8,602	-	-	-	8,602
Food Security	-	66,299	(6,131)	-	60,168	6,390	15,566	(54,757)	32,661	0
Community Care	-	1,806	-	-	1,806	-	-	-	-	-
Knowledge for Life	59,835	18,115	(11,421)	6,200	72,729	70,743	29,446	(123,626)	83,272	59,835
Gift of Sight	206,634	13,607	(53,378)	-	166,863	201,943	9,887	(4,996)	-	206,634
Orphan Care	124,767	22,987	(3,585)	-	144,169	131,624	13,432	(20,269)	-	124,767
Restricted-unallocated	-	-	-	-	-	-	-	-	-	-
<b>c) Other Charitable Expenses</b>										
Countries Administration Costs	-	300	(300)	-	-	-	-	(7,346)	7,346	-
<b>d) Disaster Response Training</b>										
	1,172,363	219,137	(180,019)	18,345	1,229,826	1,181,807	225,697	(372,769)	137,628	1,172,363