

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
2023

Cooper Parry Group
Limited Aissela, 46 High
Street Esher, Surrey
KT10 9QY

HUMANITY FIRST

Registered Charity No. 1149693

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HUMANITY FIRST
Registered Charity No. 1149693

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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">(i) the prevention or relief of poverty;(ii) the advancement of education.(iii) the advancement of health, including the prevention or relief of sickness, disease and human suffering;(iv) the relief of those in need because of youth, age, ill-health, disability, financial, hardship or other disadvantage and specifically;(v) to further enhance our partner support network;(vi) capacity building and skills enhancement for on-ground teams to support humanitarian projects in an effective manner; and(vii) building integrated platforms to provide enhanced visibility and access across the organisation.
REGISTERED OFFICE	27 Red Lion Business Park, Red Lion Road, Surbiton, Surrey KT6 7QD
BANKERS	NatWest PLC
AUDITORS	Cooper Parry Group Limited 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:	<ul style="list-style-type: none">Mr R A HayatMr A Y SayedMr MM AhmadDr SM AhmadMr WB AtkinsonMr K K EdwardsDr S A BhattiMr M H HarterMr BF TrawallyMr M Naeem

Humanity First
(A company limited by guarantee)
Report of the trustees (incorporating the director's report)
for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. 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 organised so that the trustees meet periodically 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 disadvantaged and those who have suffered from the effects of natural disasters. The charity also continued its sustained projects across core programmes including Water for Life, Global Health, Gift of Sight, Food Security, Knowledge for Life, Community Care and Orphan Care.

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 world. It works with this international network to implement projects and respond to disaster relief efforts globally. 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 pound 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.

Summary of Activities

A summary of activities carried out by Humanity First and its international affiliates (“HF”) throughout 2023 is provided below:

Disaster Relief

Some of the disasters that HF responded to through 2023 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	
Madagascar	Jan-23	Cyclone Cheneso	130,000					1,000
Turkiye, Syria	Feb-23	7.8M Earthquake	14 Million					35,000
Burkina Faso	Feb-23	Mahdiabad Assault	500					300
India	Mar-23	Drought	2 Million					5,000
Guam	May-23	Typhoon Mawar						500
Morocco	Sep-23	6.8M Earthquake	300,000					1,000
Chad, Egypt	Sep-23	Sudan Civil War	11 Million					5,000
Greece	Sep-23	Storms Daniel & Elias						500
Palestine	Oct-23	Gaza War	2.5 Million					20,000
Afghanistan	Oct-23	6.3M Earthquake	17,000					250
Ghana	Nov-23	Volta Flooding						500
Australia	Dec-23	Queensland Floods						500
India	Dec-23	Cyclone Michuang						1,800

- HF also responded to many smaller emergency events throughout the year. In total, HF provided Disaster Relief response in 30 countries and assisted 127,040 people.
- HF maintains collaboration with UN agencies in emergency situations including OCHA, FAO, WHO, UNICEF, UNHCR and WFP.

Global Health

HF continued to co-originate investment in new health infrastructure. A summary for 2023 is provided below:

Country	Name / Location	Building Status	Beds	Annual Patients	Staff
Benin	Cotonou	Rented	35	10,866	49
Mali	Bamako Clinic, Bamako	Rented	0	6,700	4
Indonesia	Asih Sasama Clinic, Ngloro	Rented	0	4,000	5
Senegal	Masroor Hospital, Dakkar	Rented	30	11,820	17
Guatemala	Nasir Hospital, Secatepequez	Owned	27	14,357	70
Nigeria	Okoko, Oyo State	Rented	0	1,302	1
Bangladesh	Bijoynagar Mother & Baby Clinic	Rented	0	3,000	2
Bangladesh	Chandina Mother & Baby Clinic	Rented	0	3,000	2
Congo Republic	Ahmadiyya Clinic, Massengo, Gambona District	Rented	10	800	1
Cambodia	Makprang, Kampot Province	Owned	5	223	5
Burkina Faso	Dori Clinic	Owned	-	1,000	1
UNDER CONSTRUCTION					
Ivory Coast	Masroor Centre for Healthcare, Yopougon-Gesco	Owned	27		
Indonesia	Yogyakarta	Owned	50		
Tanzania	Songea Town, Ruvuma Region	Owned	12		

- 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.
- Medical Missions were run by teams from Europe, Asia and North America to many countries.
- HF is shifting the focus to clinical capacity building in many specialties, neonatal/pediatric care, laparoscopy, ENT, dental, ophthalmology, cardiac and burns/ plastic surgery.
- HF is also driving the adoption of telemedicine / tele-proctoring to support local clinicians with expert advice when conducting virtual clinics in rural areas.
- Through the year, HF treated a total 107,949 patients.

Knowledge for Life

- HF co-ordinated the build and running of many new schools. 91 schools were established by the end of 2023 of which the majority were being run by HF, and the remainder transferred. The strategy is focussed on ensuring low income and remote regions get equal access to education. Where possible, HF is trying to ensure value-
- adding facilities such as hygiene, library, IT and dining are available in HF schools.
- HF is looking at better design in Africa to improve the use of natural light and ventilation to create a more conducive learning environment. A pilot project is planned in South Africa.
- HF manages the Masroor Senior Secondary School in Old Yundum, The Gambia. HF is starting to invest in renovation and facilities improvement for the school.
- New campus facilities are being developed in Burkina Faso, Mali and Tanzania to include primary, secondary

and vocational training and education facilities.

- HF has developed teaching materials in English, French, Spanish, Arabic, Portuguese and Urdu.
- HF also runs 28 vocational training centres. HF is helping to ensure equal access for girls/ women, people with disabilities, and those on low incomes.
- During 2023, 19,551 students benefitted.

Food Security

- In July 2023, HF co-ordinated the Qurbani campaign to ensure that food packs were provided to 829,089 people in 64 countries.
- 3 new food banks were opened in 2023, so now centres are running in the following cities:
 - o Europe: Athens (Greece), Gothenburg (Sweden), Mirfield (UK), Tbilisi (Georgia), Walsall (UK)
 - o North America: Atlanta (USA), Mexico City (Mexico), Santiago de Queretaro (Mexico), Toronto (Canada)
 - o Africa: Cape Town (South Africa)
- A Shea Butter plant was opened near Tamale in Ghana which is providing local employment and raising much needed income for projects in Ghana.

Water for Life

- In Pakistan, HF continued to work at pace on new wells in Tharparkar and hand-pumps in Punjab, Sindh and KPK despite the political and security challenges.
- HF is driving a strategy to move from handpumps/ foot pumps to solar boreholes which are more efficient and will have a much longer lifespan.
- In many countries HF is working with its partner, IAAAE, to train local clinicians and deploy or repair village handpumps. HF maintained its relationship with IAAAE and other key deployment partners.
- Over the last year, additional installations included: Pakistan (193), Chad (46), Cambodia (25), Togo (5), Cameroon (25), Senegal (20), Burkina Faso (32), Liberia (6), Mali (64), Tanzania (15), Indonesia (4), Gambia (6), Ivory Coast (4), Guinea Republic (12), Ghana (31), Uganda (40), Kenya (5), Niger (5), South Africa (4) & Sierra Leone (6).
- Over the last year, total of 593 new water installations were completed supporting an additional 355,616 villagers. In total, HF has completed 5,616 water installations.

Orphan Care

- The Darul Ikram orphanage in Porto Novo (Benin) is gaining in strength. There are now 62 children being supported, including a few twins.
- The new Hasanah Kautsar orphanage was nearing completion in Kawalu, Indonesia.
- 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 2024. Most of the construction work is complete, with the team working on the internal fit-out.

- In Belize, an existing orphanage was renovated by our team.
- In total, 2,451 orphans were supported in 12 countries.

Gift of Sight

- HF 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.
- Patients are being sponsored for cataract surgery to the MEI in Burkina Faso and to the Lions Hospital in Nairobi, Kenya.
- The mobile eye surgery unit is running well in Benin and Togo, and two new units have been built in Germany, ready to deploy in Uganda, however we need to find a more cost-effective way of shipping them from Germany to Uganda.
- Through the year, HF treated almost 10,000 patients including 2,037 with cataract surgery and 7,457 with prescription glasses.

Community Care

HF provided food, clothing, hygiene items and bedding to homeless and vulnerable people across North America, Europe and Australasia. Cities where HF is working include the following:

Region	Cities
Europe	Almere, Amsterdam, Antwerp, Athens, Brussels, Edinburgh, Epernay, Gothenburg, Liege, Lille, Malmo, Marseille, Oslo, Paris, Prague, Strasbourg, Tbilisi, The Hague, Vienna
South Asia	Chennai, Kuala Lumpur, Odisha, Patna
Pacific	Adelaide, Auckland, Perth, Sydney
North America	Calgary, Mexico City, Miami, Montreal, Santiago de Querataro, Toronto
Central & South America	Berbice, Cayenne, Georgetown, Linden
Africa	Cape Town, Durban, Johannesburg, Magale

- HF Clothes Banks in Nigeria and Greece have been working well. In Nigeria, in the first year, 10,000 pieces of good quality clothing have been distributed.
- In French Guiana, the team are managing a program for refugee support with an annual grant of 3M EUR from the French Government. The team has been managing recruitment, HR, financial control and governance with local legal expertise. There is a team of 30 staff, mainly local.
- 31,544 vulnerable people including homeless, elderly and disabled were supported through the year.

Financial review

The donations received by the Charity from all sources decreased by 22% during the year to £ 0.53 million while overall expenditure increased by 83% to £ 0.30 million. The decrease in income is due to timing of grant confirmations

from some of Humanity First's affiliates from which HF receives the majority of its funding. As some grants will be confirmed following closing of the accounts they will be reflected in subsequent year's accounts. The Charity delivered a net income of £ 223,120 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.

Our fundraising practices

HF does not carry out fundraising activities from the UK public at large. It provides coordination, support and governance to HF's international affiliates around the world. The primary focus for 2023 continued to be the appeal for HF's main hospital construction 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

The audit business of Haines Watts Kingston LLP was acquired by Cooper Parry Group Limited on 14 November 2023. Haines Watts Kingston LLP has resigned as auditor and Cooper Parry Group Limited has been appointed in its place.

A resolution proposing that Cooper Parry, 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 S A Bhatti
Senior Vice Chairman,
Board of Trustees
Date: 7th Oct 2024

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 31st December 2023 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 31st December 2023, 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:

Independent Auditor's Report to the Members of Humanity First

- 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 for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Independent Auditor's Report to the Members of Humanity First

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.

A handwritten signature in dark ink that reads "Cooper Parry Group Limited". The signature is written in a cursive, flowing style and is underlined with a single horizontal stroke.

Senior Statutory Auditor
For and on behalf of Cooper Parry Group Limited,
Statutory Auditor
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date: ... 07/10/2024

HUMANITY FIRST
Registered Charity No. 1149693

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
INCOME AND ENDOWMENTS							
Donations and legacies	8	109,691	410,480	520,171	270,622	409,563	680,185
Government grants		80		80	152		152
Other trading activities		11,086	-	11,086	2,377	-	2,377
Total Income		120,857	410,480	531,337	273,151	409,563	682,714
EXPENDITURE							
Expenditure on Raising Funds	9	20,315	-	20,315	10,993	-	10,993
Expenditure on Charitable Activities	10	146,799	141,103	287,902	49,302	108,467	157,769
Total Expenditure		167,114	141,103	308,217	60,295	108,467	168,762
Net Income/(Expenditure) and net movement in funds for the year		(46,258)	269,377	223,120	212,855	301,096	513,951
Transfer between reserves	11	-	-	-	(12,345)	12,345	-
Reconciliation of Funds							
Total Funds brought forward		1,341,216	1,543,267	2,884,483	1,140,706	1,229,825	2,370,531
Total reserves carried forward		1,294,958	1,812,644	3,107,603	1,341,216	1,543,267	2,884,483

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 17 to 24 form a part of these Financial Statements

HUMANITY FIRST
Company No.08253779
BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<u>FIXED ASSETS</u>					
Tangible Assets	3		437,237		444,437
<u>CURRENT ASSETS</u>					
Stocks	4	24,516		35,926	
Accrued Income		515,580		613,450	
Debtors & Prepayments	5	11,579		13,188	
Amount due from associated undertakings		659,193		371,627	
Cash & Bank		<u>1,477,323</u>		<u>1,421,674</u>	
		2,688,190		2,455,866	
<u>CURRENT LIABILITIES</u>					
Creditors - Due within one year	6	<u>(17,825)</u>		<u>(15,820)</u>	
Net Current Assets			2,670,365		2,440,046
Total Assets less Current Liabilities			3,107,602		2,884,482
Net Assets			<u><u>3,107,602</u></u>		<u><u>2,884,482</u></u>
Represented by:					
<u>FUNDS</u>					
Unrestricted funds	7		1,294,959		1,341,215
Restricted funds	7		1,812,644		1,543,267
Total charity funds			<u><u>3,107,602</u></u>		<u><u>2,884,482</u></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 15 to 22 form a part of these Financial Statements

The financial statements were approved by the Board of Trustees on.....7th Oct 2024.....



Dr S A Bhatti
Senior Vice Chairman,
Board of Trustees
Date: 7th Oct 2024

HUMANITY FIRST
Registered Charity No. 1149693

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023

		<u>2023</u>	<u>2022</u>
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	Note A	<u>81,040</u>	<u>(75,505)</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>(5,379)</u>	<u>(4,387)</u>
Net cash provided by (used in) investing activities		<u>(5,379)</u>	<u>(4,387)</u>
Cash flows from financing activities:			
Repayments of borrowing		<u>-</u>	<u>-</u>
Net cash provided by/ (used in) financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		75,661	(79,892)
Change due to unrealised foreign exchange gain/(loss)		(20,013)	29,308
Cash and cash equivalents at the beginning of the reporting period		<u>1,421,674</u>	<u>1,472,258</u>
Cash and cash equivalents at the end of the reporting period	Note B	<u><u>1,477,323</u></u>	<u><u>1,421,674</u></u>

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

Net movement in funds for the reporting period (as per the statement of financial activities)		223,120	513,951
Adjustments for:			
Depreciation charges		12,578	12,404
(Increase)/decrease in amount due from associated undertakings		(287,566)	(258,298)
(Increase)/decrease in stocks		11,410	(2,068)
(Increase)/decrease in debtors		99,479	(312,080)
Increase/(decrease) in creditors		2,005	(107)
Unrealised foreign exchange (gain)/loss		20,013	(29,308)
Net cash provided by (used in) operating activities	Note A	<u>81,040</u>	<u>(75,505)</u>

Note B: Analysis of cash and cash equivalents

Cash at Bank	Note B	<u>1,477,323</u>	<u>1,421,674</u>
Total cash and cash equivalents		<u><u>1,477,323</u></u>	<u><u>1,421,674</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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

" After reviewing and considering relevant information in making their assessment, the Trustees have concluded there are no material uncertainties that could significantly impact Humanity First's ability to continue as a going concern for at least one year from the date of approval of the financial statements. As a result they have continued 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 £24,516 (2022: £35,926)

There is estimation uncertainty in calculating accrued income in relation to affiliate charities. As the amounts accrued in relation to 2023 have not been received, and there are still negotiations still in place at the date of signing, the amounts accrued are based on the Trustees most recent correspondence with the charities in relation to the amounts due to Humanity First.

1.3 Income & Accrued 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 attached to the receipt of income;
- 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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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:

	<u>2023</u> £	<u>2022</u> £
Wages and salaries	13,083	12,420
Social Security Costs	-	-
	<u>20,013</u>	<u>(29,308)</u>
Foreign Exchange (Gains)/Losses	<u>20,013</u>	<u>(29,308)</u>
Depreciation	<u>12,578</u>	<u>12,404</u>
Auditor's remuneration	<u>7,675</u>	<u>8,000</u>
Cost of stocks recognised as an expense	<u>24,516</u>	<u>35,926</u>
During the year, remuneration to key management totalled	<u>13,083</u>	<u>12,420</u>

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

	<u>2023</u>	<u>2022</u>
Full Time	0	0
Part Time	1	1

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 (2022: Nil).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. Tangible Fixed Assets

	Total	Computer Equipment	Office Equipment	Land & Building
	£	£	£	£
Cost				
As at January 1, 2023	598,097	39,220	32,766	526,111
Additions during the year	5,379	1,710	3,669	-
Disposal during the year	-			
As at December 31, 2023	603,476	40,930	36,435	526,111
Depreciation				
As at January 1, 2023	153,660	35,958	21,506	96,196
Charge for the year	12,578	994	2,986	8,598
As at December 31, 2023	166,238	36,952	24,492	104,794
Net Book Value				
As at December 31, 2023	437,237	3,977	11,943	421,317
As at December 31, 2022	444,437	3,262	11,260	429,915

4. Stocks

	2023	2022
	£	£
Stock of Merchandise held for sale	-	-
Stock of Merchandise for charitable donations	24,516	35,926
	<u>24,516</u>	<u>35,926</u>

5. Debtors & Prepayments

	2023	2022
	£	£
Debtors	11,457	10,633
Advances to Countries	-	1,353
Prepayments	-	348
Social Security and Other Taxes	122	854
	<u>11,579</u>	<u>13,188</u>

6. Creditors - Amounts falling due within one year

	2023	2022
	£	£
Creditors	9,678	8,736
Social Security and Other Taxes	173	109
Accruals	7,975	6,975
	<u>17,825</u>	<u>15,820</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

7. Movement in Funds

	Balance at 01.01.23	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.23	Balance at 01.01.22	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.22
Unrestricted Reserves	1,341,215	120,857	(167,114)	-	1,294,959	1,140,706	273,151	(60,295)	(12,345)	1,341,215
Restricted Reserves (see Note 16)	1,543,267	410,480	(141,103)	-	1,812,644	1,229,825	409,563	(108,467)	12,345	1,543,267
	<u>2,884,482</u>	<u>531,337</u>	<u>(308,217)</u>	<u>-</u>	<u>3,107,602</u>	<u>2,370,531</u>	<u>682,714</u>	<u>(168,762)</u>	<u>-</u>	<u>2,884,482</u>

8. Donation

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Disaster Relief Projects	109,691	31,629 378,851	31,629 488,542	270,622	77,909 331,654	77,909 602,276
Total Donations	<u>109,691</u>	<u>410,480</u>	<u>520,171</u>	<u>270,622</u>	<u>409,563</u>	<u>680,185</u>

9. Expenditure on Raising Funds

	Direct Costs £	Support Costs £	Total Costs 2023 £	Direct Costs £	Support Costs £	Total Costs 2022 £
Fundraising Expenses	776	-	776	389	-	389
Marketing & Advertising	3,501	-	3,501	8,335	-	8,335
Salaries and Wages	-	3,925	3,925	-	3,726	3,726
Subscriptions	-	703	703	-	281	281
Closing stock adjustment-cost of sales	11,410	-	11,410	(1,738)	-	(1,738)
	<u>15,687</u>	<u>4,628</u>	<u>20,315</u>	<u>6,986</u>	<u>4,007</u>	<u>10,993</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

10. Expenditure on Charitable Activities

	Direct Costs £	Support Costs £	Total Costs 2023 £	Direct Costs £	Support Costs £	Total Costs 2022 £
a) Disaster Relief						
Covid-19	-	-	-	6,149	2,855	9,004
Indonesia Disaster Appeal-Tsunami	-	-	-	-	-	-
Disaster Relief- Pakistan flood	28,590	18,096	46,686	4,400	2,043	6,443
Disaster Relief- Ukrain	-	-	-	885	411	1,296
Disaster Relief- Turkey	1,146	725	1,872	-	-	-
Zimbabwe Disaster Appeal	-	-	-	-	-	-
East Africa Drought Appeal	13,585	8,599	22,184	-	-	-
Philippines Disaster Appeal	-	-	-	-	-	-
Disaster Relief Fund	16,489	10,437	26,926	36,596	16,993	53,589
	<u>59,810</u>	<u>37,857</u>	<u>97,668</u>	<u>48,030</u>	<u>22,303</u>	<u>70,332</u>
b) Projects						
Water for Life	5,000	5,970	10,970	11,506	3,927	15,433
Learn- A -Skill Centres	-	-	-	-	-	-
Global Health	37,264	44,494	81,758	35,678	12,177	47,854
Medical Camp	-	-	-	-	-	-
Food Security	13,103	15,646	28,749	11,620	3,966	15,586
Knowledge for Life	1,410	1,684	3,094	-	-	-
Gift of Sight	4,019	4,799	8,817	-	-	-
Community Care	-	-	-	-	-	-
Orphan Care	18,000	21,493	39,493	-	-	-
	<u>78,796</u>	<u>94,085</u>	<u>172,881</u>	<u>58,804</u>	<u>20,069</u>	<u>78,873</u>
c) Other Charitable Expenses						
Countries Administration Costs	-	-	-	-	-	-
Unrestricted-HF UK	4,000	4,776	8,776	-	-	-
	<u>4,000</u>	<u>4,776</u>	<u>8,776</u>	<u>-</u>	<u>-</u>	<u>-</u>
d) Disaster Response Training	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
e) Governance Costs						
Audit Fee	7,675	-	7,675	8,000	-	8,000
Other costs	902	-	902	564	-	564
Salaries, Wages & Pension	-	-	-	-	-	-
	<u>8,577</u>	<u>-</u>	<u>8,577</u>	<u>8,564</u>	<u>-</u>	<u>8,564</u>
Total expenditure on charitable activities	<u>151,183</u>	<u>136,719</u>	<u>287,902</u>	<u>115,397</u>	<u>42,372</u>	<u>157,769</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

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 2022, transfers made for unrestricted reserves to cover shortfall in restricted reserves were as follows:

	2023	2022
Transfer between funds	-	12,345

12. Analysis of Support Costs

Support costs are allocated on the following basis;

	2023					2022				
Support Costs	Head Office	Projects	Governance	Fundraising	Total	Head Office	Projects	Governance	Fundraising	Total
Rates	1,931	2,092	-	-	4,023	1,671	1,810	-	-	3,482
Water Rates	91	98	-	-	189	23	25	-	-	48
Light & Heat	541	586	-	-	1,127	265	287	-	-	551
Office Cleaning	425	460	-	-	885	397	430	-	-	827
Misc. Office Expenses	2,259	2,447	-	-	4,706	86	93	-	-	179
Repair & Maintenance	2,470	2,676	-	-	5,146	850	921	-	-	1,771
Property Insurance	1,908	2,067	-	-	3,974	1,040	1,126	-	-	2,166
Service Charges	540	585	-	-	1,125	432	468	-	-	900
Staff Wages	4,396	4,762	-	3,925	13,083	4,173	4,521	-	3,726	12,420
Telephone & Internet	3,358	-	-	-	3,358	4,123	-	-	-	4,123
Printing, Postage & Stationery	420	-	-	-	420	182	-	-	-	182
Computer Peripherals	145	158	-	-	303	579	627	-	-	1,206
Website Promotion	3,561	3,858	-	-	7,419	4,559	4,939	-	-	9,498
Conference Expenses	-	-	-	-	-	301	326	-	-	628
Staff Welfare Expenses	104	112	-	-	216	43	47	-	-	90
Subscriptions	-	-	-	703	703	-	-	-	281	281
Bank Charges	2,857	-	-	-	2,857	2,484	-	-	-	2,484
Collection Charges	1,996	-	-	-	1,996	4,553	-	-	-	4,553
Accountancy	18,397	-	-	-	18,397	17,893	-	-	-	17,893
Depreciation	6,038	6,541	-	-	12,578	5,954	6,450	-	-	12,404
Bad debts	-	-	-	-	-	-	-	-	-	-
Foreign Exchange Losses	-	20,013	-	-	20,013	-	29,308	-	-	(29,308)
	90,264	46,455	-	4,628	141,347	49,609	7,236	-	4,007	46,379

13. Analysis of Net Assets between Funds 2023

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	437,237	-	437,237
Cash and current investments	323,872	1,153,451	1,477,323
Other current assets	551,675	-	551,675
Amount due from associated undertakings	-	659,193	659,193
Other current liabilities	(17,825)	-	(17,825)
Total	1,294,959	1,812,644	3,107,602

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Analysis of Net Assets between Funds 2022

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	444,437		444,437
Cash and current investments	250,034	1,171,640	1,421,674
Other current assets/liabilities	662,564		662,564
Amount due from associated undertakings		371,627	371,627
Other current liabilities	(15,820)		(15,820)
Total	1,341,215	1,543,267	2,884,482

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 (2022: £1,572). Expenses reimbursed to Trustees in the year totalled £ nil (2022: £ Nil).

Trustees expenses reimbursed in 2023 related to expenditure for overseas travel to monitor Humanity First charitable projects.

There were no other related party transactions requiring disclosure (2022: 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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

16. Analysis of Restricted Funds

Restricted Fund	Balance at 01.01.23	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.23	Balance at 01.01.22	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.22
a) Disaster Relief										
Haiti Disaster	85,284	-	-	-	85,284	85,284	-	-	-	85,284
Gaza Disaster Relief	4,663	40,645	(583)	-	44,725	4,663	-	-	-	4,663
Rohingya Appeal	65,331	-	-	-	65,331	65,331	-	-	-	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	19,389	-	-	-	19,389
Ukrain crises	-	-	-	-	-	-	-	(1,485)	1,485	-
Pakistan flood	28,008	31,332	(28,590)	-	30,750	-	32,408	(4,400)	-	28,008
Covid-19	-	0	-	-	0	-	0	(6,149)	6,149	-
Turkey Appeal	-	52,050	(2,687)	-	49,363	-	-	-	-	-
Japan Disaster Appeal	19,571	-	-	-	19,571	19,571	-	-	-	19,571
Other Disaster Relief Funds	25,552	297	(16,489)	-	9,360	17,508	45,501	(37,457)	-	25,552
b) Projects										
Water for Life	202,346	1,415	(5,000)	-	198,761	177,828	36,024	(11,506)	-	202,346
Learn- A -Skill Centres	2,938	1,852	-	-	4,790	970	1,968	-	-	2,938
Global Health	517,917	251,478	(37,637)	-	731,758	361,923	191,843	(35,849)	-	517,917
Benin Hospital	402	-	-	-	402	402	-	-	-	402
Food Security	109,223	16,764	(13,103)	-	112,883	60,168	55,964	(11,620)	4,711	109,223
Community Care	3,886	-	-	-	3,886	1,806	2,080	-	-	3,886
Knowledge for Life	78,616	2,204	(1,410)	-	79,410	72,729	5,887	-	-	78,616
Gift of Sight	173,510	6,003	(4,019)	-	175,495	166,863	6,647	-	-	173,510
Orphan Care	175,411	6,440	(18,000)	-	163,851	144,169	31,242	-	-	175,411
Restricted-unallocated	-	-	-	-	-	-	-	-	-	-
c) Other Charitable Expenses										
Countries Administration Costs	-	-	-	-	-	-	-	-	-	-
d) Disaster Response Training										
	-	-	-	-	-	-	-	-	-	-
	<u>1,543,267</u>	<u>410,480</u>	<u>(141,103)</u>	<u>-</u>	<u>1,812,644</u>	<u>1,229,825</u>	<u>409,564</u>	<u>(108,467)</u>	<u>12,345</u>	<u>1,543,267</u>