

COMPANY NUMBER: 08366197

**HUMANITY DIRECT TRUST
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022**

CHARITY NUMBER: 1152275

HUMANITY DIRECT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---------------------------|--|
| Registered Company Number | 08366197 |
| Registered Charity Number | 1152275 |
| Registered Office | 7 Brenkley Way Blezard Business Park Newcastle upon Tyne NE13 6DS |
| Trustees | G. E. S. Coltman K. S. Swift M. T. De Freitas |
| Bankers | Barclays Bank plc Leicester LE87 2BB |

HUMANITY DIRECT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The company was registered under the terms of the Charities Act 2011 in April 2013. It is a private charitable company, limited by guarantee, incorporated on 18 January 2013. The governing instruments are the Memorandum and Articles of Association which were adopted on incorporation.

The trustees who have served during the period and since the period end are set out on page 1.

OBJECTIVES AND ACTIVITIES

The Humanity Direct Trust was set up to provide potential donors with direct access to individuals often in the remotest parts of the world who are in need of life changing surgeries. Individuals requiring help are identified through a partnership with hospitals, medical clinics and church organisations. These individuals who are short of the necessary funds for their operations are offered the chance to raise money via the Trusts website.

The system allows potential donors to see exactly who will be benefiting from their donation and to donate directly to the hospital that will perform the required surgery.

The donors can see the results of their donation when the recipients express their gratitude through a personal thank-you photo, message or a video.

The Trust aims to cover its costs by means of additional optional donations towards overheads and also through any gift aid claimed by UK taxpayers that have donated and opted in to gift aid.

FINANCIAL REVIEW

In this period of operation the Trusts management and administration costs were met thanks to a significant donation from a private limited company. Support from this company is very much appreciated by the Trust. The trustees are hopeful that in the following year additional donations and gift aid reclaims will increase to continue to cover the costs.

HUMANITY DIRECT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES


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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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.

ON BEHALF OF THE BOARD



.....
K. S. SWIFT

Trustee – Company Number 08366197

HUMANITY DIRECT TRUST

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF HUMANITY DIRECT TRUST

We report on the accounts of the company for the year ended 31 January 2022, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act
- To state whether particular matters have come to our attention

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 386 of the Companies Act 2006 and
- To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities SORP (FRS 102)

have not met or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Graham Douglas ACA
For and on behalf of Douglas Shaw Limited
Chartered Accountants
7 Brenkley Way
Bleazard Business Park
Newcastle upon Tyne
NE13 6DS

HUMANITY DIRECT TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 JANUARY 2022

| | Note | Unrestricted General Funds £ | Total 2022 £ | Total 2021 £ |
|------------------------------------|------|---------------------------------------|--------------------|--------------------|
| Incoming resources | | | | |
| Donations received | | 329,341 | 329,341 | 66,210 |
| Gift Aid reclaimed | | 967 | 967 | 3,470 |
| Bank interest received | | - | - | - |
| | | | | |
| Total incoming resources | | 330,308 | 330,308 | 69,680 |
| | | | | |
| Charitable activities | 2 | 44,526 | 44,526 | 30,791 |
| Depreciation | 4 | 3,194 | 3,194 | 3,993 |
| Management and administration | 3 | 50,334 | 50,334 | 34,745 |
| | | | | |
| Total resources expended | | 98,054 | 98,054 | 69,529 |
| | | | | |
| Net income/(expenditure) | | 232,254 | 232,254 | 151 |
| | | | | |
| Transfer of funds | | - | - | - |
| | | | | |
| Net movement in funds | | 232,254 | 232,254 | 151 |
| | | | | |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | | (182,218) | (182,218) | (182,369) |
| | | | | |
| Total funds carried forward | | 50,036 | 50,036 | (182,218) |

The notes on pages 8 to 11 form part of these financial statements.

HUMANITY DIRECT TRUST

BALANCE SHEET AS AT 31 JANUARY 2022

| | | | Total 2022 | | Total 2021 |
|--|------|---------|---------------|---------|---------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 6 | | 12,777 | | 15,971 |
| Current Assets | | | | | |
| Debtors | 7 | 30,258 | | 14,739 | |
| Cash at bank | | 34,714 | | 9,843 | |
| | | | | | |
| Creditors | | 64,972 | | 24,582 | |
| Amounts falling due within one year | 8 | (3,492) | | (1,550) | |
| | | | | | |
| Net current assets | | | 61,480 | | 23,032 |
| | | | | | |
| Total assets less current liabilities | | | 74,257 | | 39,003 |
| | | | | | |
| Creditors | | | | | |
| Amounts due after one year | 9 | | (24,221) | | (221,221) |
| | | | | | |
| Net assets/(liabilities) | | | 50,036 | | (182,218) |
| | | | | | |
| Funds | | | | | |
| Unrestricted funds | 10 | | 50,036 | | (182,218) |
| Restricted funds | | | - | | - |
| | | | | | |
| | | | 50,036 | | (182,218) |

The notes on pages 8 to 11 form part of these financial statements.

HUMANITY DIRECT TRUST

BALANCE SHEET AS AT 31 JANUARY 2022 (CONTINUED)

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.

The financial statements were approved and authorised for issue by the Board of Trustees on
26.10.2022 and were signed on its behalf by



K. S. SWIFT

Trustee – Company Number 08366197

The notes on pages 8 to 11 form part of these financial statements.

HUMANITY DIRECT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

1. ACCOUNTING POLICIES

a) Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- and with the Charities Act 2011.

b) Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

c) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

d) Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

e) Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------|------------------------------|
| Website costs | - 20% reducing balance basis |
| Equipment | - 20% reducing balance basis |

f) Taxation

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

g) Fund Accounting

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

Restricted funds represent donations and grants received for specific purposes within the charitable objectives.

2. CHARITABLE EXPENDITURE

| | 2022 £ | 2021 £ |
|--------------------|-----------|-----------|
| Medical costs paid | 44,526 | 30,791 |
| | <hr/> | <hr/> |
| | 44,526 | 30,791 |
| | <hr/> | <hr/> |

HUMANITY DIRECT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022 (CONTINUED)

3. MANAGEMENT AND ADMINISTRATION

| | 2022 £ | 2021 £ |
|----------------------------|-----------|-----------|
| Advertising | 10,750 | 4,598 |
| Accountancy fees | 2,032 | 1,800 |
| Bank and Paypal charges | 386 | 392 |
| Fundraising event costs | 24,843 | 15,817 |
| Printing and stationery | - | 858 |
| Sundry expenses | 131 | - |
| Computer and website costs | 12,192 | 11,280 |
| Rent and Rates | - | - |
| | <hr/> | <hr/> |
| | 50,334 | 34,745 |
| | <hr/> | <hr/> |

4. NET OUTGOING RESOURCES

Net resources are stated after charging

| | 2022 £ | 2021 £ |
|--------------|-----------|-----------|
| Depreciation | 3,194 | 3,993 |
| | <hr/> | <hr/> |
| | 3,194 | 3,993 |
| | <hr/> | <hr/> |

5. TRUSTEES' REMUNERATIONS AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022.

HUMANITY DIRECT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022 (CONTINUED)

6. TANGIBLE FIXED ASSETS

| | Equipment £ | Website Costs £ | Total £ |
|--------------------------|----------------|-----------------------|------------|
| COST OR VALUATION | | | |
| At 1 February 2021 | 6,345 | 45,060 | 51,405 |
| Additions | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 January 2022 | 6,345 | 45,060 | 51,405 |
| | <hr/> | <hr/> | <hr/> |
| DEPRECIATION | | | |
| 1 February 2021 | 3,096 | 32,338 | 35,434 |
| Charge for period | 650 | 2,544 | 3,194 |
| | <hr/> | <hr/> | <hr/> |
| At 31 January 2022 | 3,746 | 34,882 | 38,628 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE | | | |
| At 31 January 2022 | 2,599 | 10,178 | 12,777 |
| | <hr/> | <hr/> | <hr/> |
| At 31 January 2021 | 3,249 | 12,722 | 15,971 |
| | <hr/> | <hr/> | <hr/> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|-----------------|-----------|-----------|
| Gift Aid | - | 14,739 |
| Stripe Payments | 30,258 | - |
| | <hr/> | <hr/> |
| | 30,258 | 14,739 |
| | <hr/> | <hr/> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|----------|-----------|-----------|
| Accruals | 3,492 | 1,550 |
| | <hr/> | <hr/> |
| | 3,492 | 1,550 |
| | <hr/> | <hr/> |

HUMANITY DIRECT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022 (CONTINUED)

9. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

| | 2022 £ | 2021 £ |
|----------------------------------|-----------|-----------|
| Loan from Hope Estates Ltd | - | 197,000 |
| Loan from Humanity Direct Ltd | 12,221 | 12,221 |
| Loan from Crossgate Builders Ltd | 12,000 | 12,000 |
| | <hr/> | <hr/> |
| | 24,221 | 221,221 |
| | <hr/> | <hr/> |

10. MOVEMENT IN FUNDS

| | At 1 February 2021 £ | Net Movement In funds £ | At 31 January 2022 £ |
|---------------------------|-------------------------------|----------------------------------|-------------------------------|
| Unrestricted funds | | | |
| General fund | (182,218) | 232,254 | 50,036 |
| | <hr/> | <hr/> | <hr/> |
| | (182,218) | 232,254 | 50,036 |
| | <hr/> | <hr/> | <hr/> |

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

| | Incoming Resources £ | Resources Expended £ | Movement In funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 330,308 | (98,054) | 232,254 |
| | <hr/> | <hr/> | <hr/> |
| | 330,308 | (98,054) | 232,254 |
| | <hr/> | <hr/> | <hr/> |

11. ANALYSIS OF NET ASSETS

| | Unrestricted funds £ | Total 2022 £ | Total 2021 £ |
|-----------------------|----------------------------|--------------------|--------------------|
| Tangible fixed assets | 12,777 | 12,777 | 15,971 |
| Current assets | 64,972 | 64,972 | 24,582 |
| Current liabilities | (3,492) | (3,492) | (1,550) |
| Long term liabilities | (24,221) | (24,221) | (221,221) |
| | <hr/> | <hr/> | <hr/> |
| | 50,036 | 50,036 | (182,218) |
| | <hr/> | <hr/> | <hr/> |