

Company number: 09583057

Charity number: 1164839

THE HUNGER PROJECT UK

TRUSTEES' REPORT AND ACCOUNTS

31 December 2022

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THE HUNGER PROJECT UK

REFERENCE AND ADMINISTRATIVE INFORMATION

REGISTERED CHARITY NUMBER

1164839

COMPANY NUMBER

09583057

GOVERNING DOCUMENT

Memorandum and Articles of Association, as amended by Special Resolution on 26 July 2021.

TRUSTEES

Judith Pollock (Chair) (resigned 21 March 2022)

Irena Tullis

Monique Surridge

Rob Shepherd (resigned 21 March 2022)

Mandakini Lakhani (Co-chair)

Joanna Elliott (Co-chair)

Robert Fernandez (appointed 28 November 2022)

Paul Harbard (appointed 28 November 2022)

COMPANY SECRETARY

Elsbeth Cox MVO

REGISTERED/PRINCIPAL OFFICE

7 Bell Yard

London

WC2A 2JR

ACCOUNTANTS

Hazlewoods LLP

Windsor House

Bayshill Road

Cheltenham

GL50 3AT

BANKERS

Natwest Bank plc

88 Cromwell Road

London

SW7 4EW

Coop Bank

PO Box 250

Delf House

Skelmersdale

WN8 6WT

CAF (Charities Aid Foundation)

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4TA

THE HUNGER PROJECT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

The Hunger Project UK is a registered charity in England & Wales 1164839, a company limited by guarantee registered in England & Wales 9583057 and is governed by its Memorandum and Articles of Association. The activities of The Hunger Project UK (THP-UK) are specifically restricted to advancing the following charitable objectives:

1. To advance the education of the public in subjects relevant to world hunger and starvation
2. To promote and assist in the provision of educational research which is likely to be of assistance in relieving poverty and hunger in any part of the world
3. To assist in the eradication of world hunger and starvation by providing or assist in providing, financial and practical support for the people in any part of the world who are in need and who are hungry.

The Trustees confirm that they have complied with their duty under the Charities Act 2011, to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

The Trustees use the going concern basis of accounting in the preparation of the financial statements. The Board agreed that from 2022, the minimum cash reserve maintained will be £60,000. In the unlikely scenario that all donations and one-off fundraising ceases, THP-UK will have sufficient cash reserves to continue paying its obligations for at least 12 months. At the year end the reserves stood at £120,997, since this was all represented by cash the Trustees are of the opinion that the financial position is healthy. Staff costs increased during the year as a result of recruiting a Country Director in April and others. These tasks were previously undertaken by Trustees on a voluntary basis during Covid, but this was not sustainable going forward. It is expected that the result of this investment in staff income will continue to increase in 2023.

The Trustees, who are also Directors under company law, are appointed to the Board by existing Trustees, subject to there being no fewer than four Trustees at any one time. The Trustees all give their time to the charity on a voluntary basis and receive no remuneration. Out-of-pocket expenses may be reimbursed. In 2022 two new Trustees were appointed following an exhaustive search by an independent recruitment consultant.

In 2022, THP-UK main activities included:

1. Building a community of UK-based women, passionate about the end of hunger. In 2022, we relaunched our Unleashed Women movement, a collective of women committed to becoming agents of change and playing an active role in ending hunger and poverty, by investing their time and money into our projects.
2. Creating UK allies and enabling millions of people globally to come together to end world hunger, for good. In May 2022 we campaigned for World Hunger Day, a global campaign founded by The Hunger Project UK in 2011.
3. Bringing our UK supporters closer to our global work, through creating engaging content, leadership and events. In March 2022, we celebrated International Women's Day in honour of the courage and determination of women and girls around the world
4. Unlocking matched funding through The Big Give Christmas Challenge and securing new funding partnerships.
5. Amplifying the power of the next generation. In August 2022, we celebrated International Youth Day, a day that gives youth around the world the opportunity to call attention to the role they play in creating a better future for our planet.

THE HUNGER PROJECT UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

Of these activities 1 and 4 were in accordance with our third charitable objective and activities 2, 3 and 5 were in accordance with our first charitable objective

Thanks to the generosity of our investors, we were able to make a contribution of £75,000 to our programme countries in 2022: Bangladesh, Benin, India, Ethiopia and Uganda.

In 2023 and beyond we will continue our fund raising to support our life-changing programmatic work; amplifying the voices of those living in hunger and campaigning to secure the sustainable end of world hunger.

Accounting and Reporting Responsibilities

The Directors are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Directors to prepare accounts for each financial year. Under that law the Directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable law). Under company law the Directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the Directors are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For and on behalf of the Board of Trustees



.....
Manda Lakhani and Dr Joanna Elliott
Co-Chairs of the UK Board of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HUNGER PROJECT UK

I report on the accounts of The Hunger Project UK for the year ended 31 December 2022, which are set out in pages 5 to 12.

Respective responsibilities of Trustees and examiner

The Charity's Trustees (who are also the directors of the company for the purposes of Company Law) are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the Act) and that an independent examination is needed. No audit is required under Part 16 of the Companies Act. It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 the 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:-

- (a) accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- (b) the accounts do not accord with such records;
- (c) where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102);
- (d) any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



HAZLEWOODS LLP
Chartered Accountants
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date...3 August 2023.....

THE HUNGER PROJECT UK

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	121,229	10,750	131,979	126,776
Charitable activities	3	41,500	-	41,500	20,782
TOTAL INCOME		<u>162,729</u>	<u>10,750</u>	<u>173,479</u>	<u>147,558</u>
EXPENDITURE ON					
Raising funds	4	37,297	720	38,017	35,146
Charitable activities	4	138,806	10,030	148,836	26,107
TOTAL EXPENDITURE		<u>176,103</u>	<u>10,750</u>	<u>186,853</u>	<u>61,253</u>
NET MOVEMENTS IN FUNDS		(13,374)	-	(13,374)	86,305
Transfers between funds		-	-	-	-
Net movement in funds		<u>(13,374)</u>	<u>-</u>	<u>(13,374)</u>	<u>86,305</u>
TOTAL FUNDS BROUGHT FORWARD		134,371	-	134,371	48,066
TOTAL FUNDS CARRIED FORWARD		<u>120,997</u>	<u>-</u>	<u>120,997</u>	<u>134,371</u>

BALANCE SHEET

31 December 2022

	Note	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
CURRENT ASSETS			
Debtors	8	720	3,035
Cash at bank		179,782	135,466
		180,502	138,501
LIABILITIES			
Creditors – due within one year	9	(59,505)	(4,130)
		120,997	134,371
NET CURRENT ASSETS			
		120,997	134,371
NET ASSETS EMPLOYED			
		120,997	134,371
REPRESENTED BY:			
FUNDS			
Restricted Funds	10	-	-
Unrestricted Funds	10	120,997	134,371
		120,997	134,371
TOTAL FUNDS CARRIED FORWARD			
		120,997	134,371

The Company was entitled to exemption from audit under Section 477 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 special provisions applicable to small companies subject to the small companies' regime in accordance with FRS 102 SORP.



Paul Harbard

3 August 2023

Date

THE HUNGER PROJECT UK

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

1 GENERAL INFORMATION

The company is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

7 Bell Yard

London

WC2A 2JR

2 ACCOUNTING POLICIES

The accounts are 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 accounts have been prepared in accordance with 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 (FRS 102) issued on 16 July 2014 and the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Incoming Resources

Donations, gifts and legacies represent amounts received during the year, together with any associated tax refund. Gifts in kind for use by the Charity are recognised as incoming resources when receivable at a reasonable estimate of their value. Assets given for distribution are only recognised when distributed.

Grants receivable for specific purposes are credited to the statement of financial activities in the year to which they relate as soon as conditions for receipt have been met. Unspent balances are carried forward to subsequent years within restricted funds.

Grants for immediate financial support, or received against costs previously incurred are recognised immediately in the Statement of Financial Activities. Voluntary income is shown gross before deduction of fund-raising expenditure.

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Grants Payable

Grant expenditure is recognised only when the grants become payable. Grants approved for payment in future years are disclosed as commitments, but not recorded as expenditure until they become due for payment.

THE HUNGER PROJECT UK

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

2 ACCOUNTING POLICIES (Continued)

Resources Expended

All expenditure is accounted for under the accruals concept. The irrecoverable element of Value Added Tax is included within the item of expense to which it relates.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Expenditure on charitable activities includes governance, administration, support to THP's field offices, management of grants and reporting, promoting awareness of international development, or promoting THP's strategies to the UK community and campaigns. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Funds

General unrestricted funds comprise accumulated surpluses and deficits on general activities. They are available for use at the discretion of the Trustees in furtherance of the Charity's objectives. Restricted funds are funds subject to specific conditions imposed by the donor(s).

Going concern

The Trustees have considered the future of the Charity and its ability to continue, and consider that there is no material uncertainty about the charity's ability to continue.

3 INCOMING RESOURCES

Donations and legacies	Unrestricted funds	Restricted funds	Total	Total 2021
	£	£	£	£
General donations	57,538	10,000	67,538	84,347
Gift Aid recoverable	18,913	-	18,913	13,801
Corporate donations	21,738	-	21,738	16,727
Events	23,040	750	23,790	8,613
Government grants	-	-	-	3,288
	<u>121,229</u>	<u>10,750</u>	<u>131,979</u>	<u>126,776</u>

In 2021, £(6,420) of donations and legacies related to restricted funds. The remaining £133,196 related to unrestricted funds.

Government grants included grants from the local authority in relation to Coronavirus support, and the Kickstart Scheme.

THE HUNGER PROJECT UK

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

3 INCOMING RESOURCES (Continued)

Charitable activities	Unrestricted funds £	Restricted funds £	Total £	Total 2021 £
World Hunger Day	-	-	-	75
Unleashed Women	41,500	-	41,500	20,707
	<u>41,500</u>	<u>-</u>	<u>41,500</u>	<u>20,782</u>

All income from charitable activities in 2021 related to unrestricted funds.

4 EXPENDITURE

	Note	Unrestricted funds £	Restricted funds £	Total £	Total 2021 £
Costs of raising funds					
Salaries, temporary staff and consultants	6	-	-	-	13,566
Costs of events and challenges		9,067	-	9,067	1,050
Fundraising and networking		-	-	-	-
Support costs	5	28,230	720	28,950	20,530
		<u>37,297</u>	<u>720</u>	<u>38,017</u>	<u>35,146</u>
Expenditure on charitable activities					
Salaries, temporary staff and consultants	6	64,556	9,280	73,836	4,982
Grant management		-	-	-	-
Programme funding		74,250	750	75,000	21,125
Support costs	5	-	-	-	-
		<u>138,806</u>	<u>10,030</u>	<u>148,836</u>	<u>26,107</u>

In 2021, both costs of raising funds and expenditure on charitable activities were all related to unrestricted funds.

Support costs have been allocated between fundraising costs and charitable activities based on which costs relate to those respective activities.

THE HUNGER PROJECT UK

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

5 SUPPORT COSTS

	Unrestricted funds £	Restricted funds £	Total £	Total 2021 £
Rent of office	2,174	-	2,174	924
Insurance	326	-	326	365
Bank charges and interest	1,786	-	1,786	2,138
IT and website costs	3,853	-	3,853	2,394
Advertising & marketing	388	720	1,108	-
Printing, postage and stationery	1,416	-	1,416	214
Independent examination fees*	1,200	-	1,200	1,200
Accountancy fees*	1,236	-	1,236	1,940
Professional fees	1,301	-	1,301	1,460
Bookkeeping fees and payroll costs	10,413	-	10,413	6,220
Subscriptions	3,482	-	3,482	3,475
Travel and accommodation costs	655	-	655	-
Sundry costs	-	-	-	200
	<u>28,230</u>	<u>720</u>	<u>28,950</u>	<u>20,530</u>

*There were no other services provided by, or fees paid to, the independent examiner.

6 STAFF COSTS

	2022 £	2021 £
Gross salaries	61,465	7,700
Employer's NI net of Employment Allowance	1,089	-
Employer's pension contributions	1,282	108
	<u>63,836</u>	<u>7,808</u>
Freelancers and consultants	10,000	10,740
	<u>73,836</u>	<u>18,548</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. During the year, the charity employed 2 people (2021: 1 person). Staff costs have been allocated between fundraising costs and charitable activities based on time spent on those respective activities.

THE HUNGER PROJECT UK

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

7 TRUSTEES' REMUNERATION AND EXPENSES

During the year none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity.

During the year reimbursements totalling £nil (2021: £308.50) were paid to the Trustees for out-of-pocket expenses.

8 DEBTORS

	2022 £	2021 £
Prepayments and accrued income	<u>720</u>	<u>3,035</u>

9 CREDITORS - due within one year

	2022 £	2021 £
Trade creditors	1,143	747
Accruals and deferred income	58,054	3,324
Taxation and social security	-	59
Other creditors	308	-
	<u>59,505</u>	<u>4,130</u>

10 STATEMENT OF MOVEMENTS ON FUNDS

2022	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Funds brought forward	134,371	-	134,371	48,066
Net incoming resources for the year	(13,374)	-	(13,374)	86,305
Transfers between funds	-	-	-	-
Funds carried forward	<u>120,997</u>	<u>-</u>	<u>120,997</u>	<u>134,371</u>

Movement on restricted funds were as follows:

	Funds brought forward £	Income £	Expenditure £	Transfer	Funds carried forward £
Ethiopia funding	-	750	750	-	-
A Day in her Food	-	10,000	10,000	-	-
	<u>-</u>	<u>10,750</u>	<u>10,750</u>	<u>-</u>	<u>-</u>

THE HUNGER PROJECT UK

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

10 STATEMENT OF MOVEMENTS ON FUNDS (Continued)

Description of funds

Ethiopia funding – this was a donation made to The Hunger Project UK specifically towards their work done in Ethiopia.

A Day in her Food – funding was provided by Another Way Women’s Foundation to relaunch the campaign “A Day in her Food” to university students, an experiential food campaign to raise awareness about malnutrition and hunger.

2021	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Funds brought forward	48,066	-	48,066	48,217
Net incoming resources for the year	92,725	(6,420)	86,305	(151)
Transfers between funds	(6,420)	6,420	-	-
Funds carried forward	<u>134,371</u>	<u>-</u>	<u>134,371</u>	<u>48,066</u>

Movement on restricted funds were as follows:

	Funds brought forward £	Income £	Expenditure £	Transfer	Funds carried forward £
Deaf girls Uganda clawback of income	-	(6,420)	-	6,420	-
	<u>-</u>	<u>(6,420)</u>	<u>-</u>	<u>6,420</u>	<u>-</u>

Description of funds

Deaf girls Uganda – this was a project “Safe Choices for Deaf Girls” which aimed to empower girls with hearing impediments around the Mbale district of Uganda, to make safe choices in the sexual and reproductive health.

11 RELATED PARTY TRANSACTIONS

The charity received a donation of £5,000 from P Harbard, a Trustee, during the year to 31 December 2022. There were no related party transactions in the year to 31 December 2021.