

HUMANITY FIRST UK

England & Wales · Charity number 1188494

Details

Status Registered

Legal form Charitable company

Company number [11512888](#)

Registered 2020-03-11

Register [View on the Charity Commission register](#)

Contact

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Chessington
London
KT9 1EU

Phone 02030110565

Email CONTACT@UK.HUMANITYFIRST.ORG

Website <https://hfuk.org>

Activities

Objects: 3.1 THE OBJECTS OF THE CHARITY (OBJECTS) ARE:3.1.1 THE PREVENTION OR RELIEF OF POVERTY;3.1.2 THE ADVANCEMENT OF EDUCATION IN SUCH WAYS AS THE TRUSTEES THINK FIT;3.1.3 THE ADVANCEMENT OF HEALTH, INCLUDING THE PREVENTION OR RELIEF OF SICKNESS, DISEASE AND HUMAN SUFFERING; AND 3.1.4 THE RELIEF OF THOSE IN NEED BECAUSE OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL, HARDSHIP OR OTHER DISADVANTAGE. 3.2 THE OBJECTS MAY BE ADVANCED IN ANY PART OF THE WORLD AND SHALL INCLUDE THE RELIEF OF THOSE SUFFERING AS A RESULT OF A NATURAL DISASTER OR HUMAN CONFLICT.

Activities: Humanity First a disaster relief and development NGO works in 55 countries.Humanity First, Charity Number 1149693 after a restructure has taken a governance and oversight role, on projects around the world and coordinating Disaster Response globally. HF UK, Charity Number 1188494 was created to take over operational responsibility, fundraising and projects in the UK and supported countries

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Ghana
- Guinea
- Guinea-bissau
- Ivory Coast
- Jordan
- Kenya
- Occupied Palestinian Territories
- The Gambia
- Tunisia
- Uganda
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,745,847	£2,070,005	£1,540,507	1
2023-12-31	£1,642,723	£1,154,536	£864,665	1
2022-12-31	£1,082,571	£1,060,267	£376,478	0
2021-12-31	£1,007,225	£865,971	£354,174	1
2020-12-31	£599,041	£386,122	£212,920	1

Trustees

Name	Role	Appointed
DR AZIZ HAFIZ	Chair	2020-03-01
ABDUL QUDDUS ARIF		2024-10-25
BOCKARIE TOMMY KALLON		2020-03-01
MIRZA WAQAS AHMAD		2020-03-01
Qurratul-Ain Anni Rehman		2024-10-25

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Accounts



Humanity First UK

ANNUAL REPORT 2024

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Message From The Chairman

This year has been one of extraordinary challenge and remarkable displays of humanity in action. Around the world, Humanity First UK volunteers have continued to uphold our mission, serving those in need with compassion, dignity, and professionalism. Despite global uncertainty and mounting humanitarian crises, our teams have remained steadfast in their commitment to saving lives and restoring hope.

The most demanding test of the year came through our emergency response in Gaza. The scale of suffering and devastation was unlike anything witnessed in recent memory. Yet, in the face of extreme hardship, insecurity, and resource limitations, our volunteers showed remarkable courage, endurance, and compassion. Working around the clock, often in dangerous and unpredictable conditions, they provided life-saving support. Distributing food, clean water, and essential supplies, supporting medical facilities, and helping families rebuild a sense of dignity amid despair.

Their dedication stands as a true reflection of the Humanity First spirit. Many of our volunteers worked tirelessly despite personal risk and emotional toll, embodying the values of compassion and solidarity that define our organisation. Their achievements remind us that real change is made not only through aid but through human connection and perseverance.

We are deeply grateful to our donors and partners for their continued trust and generosity, which enabled us to sustain and expand our humanitarian operations. The charity experienced a strong increase in income during the year, largely driven by support for our Gaza appeal. The trustees continue to ensure that all funds are managed responsibly, with a focus on maximising impact and maintaining transparency in every aspect of our work.

Alongside our emergency response, Humanity First UK continued to deliver long-term development programmes in health, education, and livelihoods across Africa, Asia, and the Middle East. These initiatives are building lasting resilience within communities and ensuring that even in the most vulnerable regions, people have access to opportunity and hope.

As Chair, I extend my heartfelt gratitude to every volunteer, supporter, and partner who has made this work possible. Your compassion has saved lives and restored hope where it was most needed. Together, we reaffirm our simple yet powerful purpose to serve mankind with humility and humanity.

Dr Aziz Ahmad Hafiz

Chairman Humanity First UK



Report of The Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objective and Aims

As an international disaster relief and development NGO, Humanity First UK adheres to sphere standards as well as the Code of Conduct for the International Red Cross and Red Crescent Movement and NGO in Disaster Relief.



Strategic Objectives

1

Hunger

Achieve food security and improved nutrition and promote sustainable agriculture.

2

Health

Ensure healthy lives and promote well-being for all at all ages.

3

Education

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

4

Water

Ensure availability and sustainable management of water and sanitation for all.

5

Advocacy

To foster partnerships and advocacy collaboration for the attainment of our objectives.



Grant Making

Grants or donations are made to Humanity First UK affiliate organisations who carry out its projects in developing countries. Grants are made with the agreement that they will be spent on projects for which these are provided for.

Public Benefit

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 disasters. The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, vocational centres, 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.



Significant Activities

Rapid Response & Rebuilding Lives

In times of crisis, Humanity First UK stood at the forefront of humanitarian relief, delivering lifesaving aid and long-term recovery support to communities devastated by conflict and natural disasters. Our teams worked tirelessly to bring essential resources, shelter, and hope to those most in need.

Through swift action and steadfast commitment, Humanity First UK continues to stand beside communities in crisis, rebuilding lives and ensuring that hope prevails—even in the darkest of times.



Gaza – Emergency Relief

- Clean drinking water supplied to over **100,000 people** across northern and southern Gaza, with more than **1.4 million litres** provided to refugees in makeshift camps.
- **300 UN-spec tents** distributed to displaced families, providing vital shelter and protection from harsh weather conditions.
- Temporary Learning Site established at a Humanity First Camp in South Gaza, offering a core curriculum coordinated with the UN Education Cluster including Arabic, English and Maths to over **300 students**, ensuring continuity in education.
- Hundreds of recreational activities organised, providing **120 children** per session with much-needed emotional support and engagement.
- Disaster Risk Reduction training conducted across hundreds of sessions, educating both adults and children on safety measures during the conflict and the dangers of unexploded ordnance.
- Urgent food aid supplied throughout the year, helping thousands facing extreme shortages. In North Gaza, food parcels were distributed regularly, while in South Gaza, a food kitchen launched in December 2024, serving **300 refugees per day** with freshly prepared meals.
- Coordination – Active members of the United Nations Clusters as well as coordinating with the UK Foreign Office.



100,000+

people provided with
clean drinking water



300

UN-Spec Tents
Distributed



300

refugees provided meals
every day





West Bank – Supporting Families in Crisis

Emergency food distributions and humanitarian aid delivered to families impacted by the war, ensuring they receive vital support.

Essential relief efforts focused on providing food, medical supplies, and emergency assistance to those affected by ongoing instability.



Syria – Rebuilding Communities After the Earthquake

125 homes rehabilitated in Northwest Syria, restoring stability to families affected by the 2023 earthquake.

New school under construction in Afrin district, designed to host two daily sessions and educate approximately **1,080 students annually**—offering renewed hope and opportunity.



125
Homes
Rehabilitated



1000+
Students Educated
Annually



Morocco – Earthquake Relief & Recovery

Critical aid delivered to the Moroccan Government, including **100 tents**, **20 walkers**, and **20 wheelchairs** for distribution to earthquake-affected families.



Access to Clean, Safe Water for Hundreds of Thousands Across Africa

Access to clean water is a fundamental right not a privilege. In our ongoing mission to uplift communities, we have successfully completed **83 new wells** and **51 refurbishments** across The Gambia, Ghana, Guinea, Guinea Bissau, Kenya, Ivory Coast, and Uganda.

These life-changing water sources now serve more than **100,000 people** living in remote regions, where clean water was scarce or entirely out of reach. In addition, over **26,000 livestock** now have access to clean water, sustaining both livelihoods and local economies.

Every drop makes a difference. Together, we are transforming lives, one well at a time.





Empowering Communities Through Sustainable Food Security

We are committed to ensuring that families and farmers have the resources they need to thrive. Our food security programmes provide sustainable solutions, enhance local farming techniques, and supply essential agricultural equipment to improve productivity. Additionally, we offer emergency food support to disadvantaged communities.

Key highlights of our food security initiatives:

- **3,980 food parcels** distributed to families in need across Africa and the Middle East.
- **12 milling machines, grinders, hullers, and threshers** provided to rural women's communities, strengthening the food processing chain and benefiting thousands.
- In Ghana, our shea butter factory continues to empower local women by fostering self-sufficiency and economic independence.
- In Guinea Bissau, we helped the island of Bijagos establish a rice field, **supporting 1,700 people** who previously struggled to source rice from the capital.
- **1,230 farmers** received seeds and training to boost productivity and ensure long-term food security.
- **Over 74,000 people** benefited from our Eid Qurbani campaign, bringing nourishment and hope to vulnerable families.
- The UK Foodbank supported **8,171 beneficiaries** across Yorkshire and the West Midlands, ensuring that no one in our communities goes hungry.

With every initiative, we strive to uplift and empower those in need. One meal, one farmer, one family at a time.



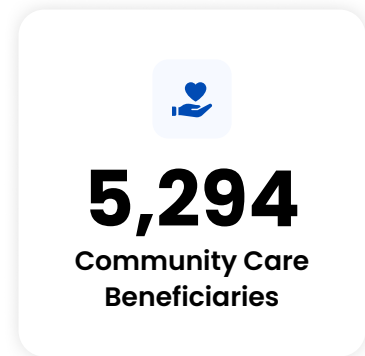
Transforming Lives Through Community Care

We believe in building stronger, healthier communities through compassion and action. Under our Community Care initiatives, we engaged in a range of impactful Community Care projects designed to uplift and empower individuals in need.

Highlights of our impact include:

- Providing food, clothing, and basic necessities to disadvantaged communities across all supported countries, bringing comfort and relief to those in need.
- Delivering food aid to families in neglected communities in Nairobi, ensuring that the most vulnerable have access to nutritious meals.
- Providing ongoing support to orphanages in Guinea by supplying essential food items, ensuring that vulnerable children have access to nutritious meals and a better quality of life.
- Distributing **120 wheelchairs** and tricycles in Ivory Coast, Uganda, and Jordan—helping individuals regain their independence and mobility.
- Empowering **117 people** to achieve financial independence by supporting the launch of small businesses and income-generating activities.

Our Community Care efforts have positively impacted **5,294 beneficiaries this year**, transforming lives with practical solutions and heartfelt generosity.





Empowering Lives Through Education and Opportunity

We are dedicated to breaking the cycle of poverty through access to education and sustainable opportunities. By building and running high-quality schools, supporting orphanages, providing essential learning resources, and investing in vocational training, we help individuals build a brighter future. Through education, skills development, and entrepreneurship support, we enable people to gain independence, strengthen their communities, and unlock their true potential.

This year, our activities included:

- **8 schools** in The Gambia, Ghana, and Ivory Coast continued to provide quality education, shaping young minds and strengthening local communities.
- **4 vocational and IT training institutions** in Uganda, The Gambia, and Guinea Bissau continued to equip disadvantaged communities with essential skills for sustainable livelihoods.
- A new school was built in Guinea Conakry and will begin operation in 2025, expanding access to education in the region.
- **206 students** received educational scholarships in The Gambia, Guinea Bissau, Kenya, and Palestine, empowering them to pursue their academic goals.
- Book donations in Kenya benefited **1,036 students**, ensuring they have the resources needed to thrive in their studies.

Through these initiatives, Humanity First UK remains committed to fostering education, skill development, and lasting opportunity. Together, we are shaping the future—one student at a time.



Restoring the Gift of Sight & Expanding Access to Healthcare

We believe that quality healthcare should be accessible to all. Through our medical outreach efforts, we are transforming lives by restoring the Gift of Sight and providing essential medical care to underserved communities.

Key highlights of our healthcare impact in 2024:

- **5 eye camps** held in Kenya and Uganda, where **7,600 people** received eye screenings and **1,075 life-changing eye operations** were performed.
- **60 individuals** received financial support for their eye surgeries, ensuring cost was never a barrier to regaining sight.
- **7 medical camps** organised in Gambia, Jordan, Kenya, and Uganda, bringing together **35 doctors** and **200 volunteers** to provide consultations and medications to over **5,600 beneficiaries**.
- The Masroor Centre for Healthcare, in its final stage of completion, is set to launch in Ivory Coast in 2025, expanding access to vital healthcare services for the community.



1,205

people provided with free prescription glasses



6,700

benefited from free eye medicines



7

medical camps organised



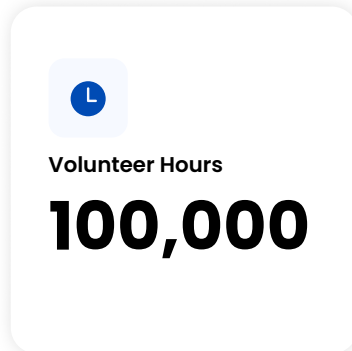


Driven by Passion: The Power of Volunteers

Our work is powered by the dedication and selflessness of our incredible volunteers. With a deep commitment to service, they bring compassion, expertise, and relentless energy to every initiative.

- **1,411 volunteers** devoted around **100,000 hours** to the daily operations of our charity **across 13 countries**, ensuring that vital programmes run smoothly and effectively.
- Despite operating on a global scale, Humanity First UK employs only **one part-time UK-based admin staff member**—every other role, including our entire management team, is fulfilled by experts providing pro bono services. We provide maximum utility with minimum resource.

Their unwavering dedication proves that change is driven not by resources alone, but by people with a shared vision of a better world.



Financial Position

We remain extremely grateful to all our donors and supporters for their continued generosity despite the challenging economic environment. The trustees are committed to ensuring that all income is used efficiently, effectively, and responsibly – making every pound count.

During the year, our donors continued to support the charity’s long-term development projects across the world, alongside significant contributions towards our Gaza disaster relief programmes. Total income for the year increased from £1.64 million to £2.75 million. Excluding disaster relief income, our underlying financial performance remained steady as we continued to grow and diversify our income streams.

Total expenditure rose from £1.15 million to £2.07 million, primarily due to the increased scale of our emergency relief operations. Tight control has been maintained over routine development and administrative costs, while the trustees continue to monitor the impact of the economic downturn and disaster relief commitments on unrestricted income.

The trustees have also begun reviewing opportunities for longer-term investment to support the charity’s operational infrastructure and strengthen its UK base, ensuring resources are aligned with future growth and sustainability plans.

Our charitable activities and marketing campaigns have also helped raise the profile of our work, which is expected to have a positive impact on future income. The charity ended the year with an unrestricted surplus of £269,044 (2023: £188,694), reflecting prudent financial management and strong donor confidence.



Total Income (2024)

£2.75m



Unrestricted Surplus

£269,044
(2023: £188,694)



Investment Policy and Objectives

The charity has no long-term investments. The trustees are empowered by the memorandum and articles of association to decide on the course of action that they consider appropriate to further the charity's objectives.

Reserves Policy

The charity aims to keep reserves of six months of all fixed expenditure, as well as an appropriate amount for immediate disaster relief response. The trustees believe this should provide sufficient funds to facilitate continuity of operations for the medium term. The board is pleased that the charity met its reserves target during the year.

Financial and Risk Management Objectives and Policies

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces. This includes assessing the key success factors, critical dependencies, constraint factors and key milestones and performance indicators and an analysis of the highest impact risks to which the charity is exposed
- The establishment of policies, systems, and procedures to mitigate risks
- Strategic and operational plans and an annual budget, and progress reporting against plans and budget
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

The key risks and the Board’s plans to manage them are as follows:

Identified risk	Measures in place to manage the risks
<p>Working in high-risk environments:</p> <ul style="list-style-type: none"> • Increase in financial and operational risks including disruptions in programmes, loss of access, delays in activities, loss of project documentation, and physical threat. • In some countries, financial sanctions apply. 	<ul style="list-style-type: none"> • Due diligence on implementing partners. • Systematic anti-terrorist checks on suppliers and partners. • Situation monitoring in conflict areas and for incidents. • Closely working with country partners to mitigate impact on programme delivery. • Adjustments to financial budgets and forecasts
<p>Financial sustainability:</p> <ul style="list-style-type: none"> • Challenges as a result of global pandemic and subsequent economic downturn leading to increase in demand as well as cost of delivering our services. Potential impact on fundraising. 	<ul style="list-style-type: none"> • Careful monitoring of fundraising market and Humanity First UK financial performance. • Programmes have been adapted to mitigate impact on income. • Clear plans to build reserves in the medium term.

Future plans

The trustees acknowledge the persistent challenges and the imperative work that lies ahead, especially the ongoing disaster relief work which has posed significant new challenges for our teams.

We continue to explore new ways to meet the growing demand of our services in the UK and overseas while developing our volunteers to face these new challenges.

Structure, Governance And Management

Governing Document

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association.

Induction and Training of New Trustees

New trustees are appointed in accordance with its Articles of Association. The charity provides opportunities for training of all trustees. The Charity is organised so that the trustees meet regularly to oversee its affairs. The trustees have delegated the management of day-to-day affairs to the chairman.

Humanity First UK benefits from a senior management team that brings with it a wealth of experience at senior executive level from the charity, corporate and humanitarian sectors. Between the team they have over 150 years (cumulative) of experience within the humanitarian and corporate sector. Many have direct experience leading emergency response teams in major disasters



Employment Policy

The charity believes in the philosophy of an equal opportunities' employer. The charity currently does not employ any full-time staff, and all of its management team members are volunteers, except for one part-time employee. The senior executives dedicate their time and professional expertise without any financial remuneration.

The market value to Humanity First UK of this time and experience amounts to over £600,000 each year.

Humanity First UK also benefits from the support of hundreds of devoted volunteers. 1411 volunteers were involved in day to day running of the operations of the charity in 13 countries.

The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in advancing the charity's objectives.

Reference And Administrative Details

Registered Company Number: 11512888 (England and Wales)

Registered Charity Number: 1188494

Registered Office: Unit 27 Red Lion Business Park, Red Lion Road, Surbiton, Surrey, KT6 7QD

Trustees:

- Mirza Waqas Ahmad
- Aziz Ahmad Hafiz (Chairman)
- Bockarie Tommy Kallon
- Amtul Jamil Fariha Khan (resigned 25.10.2024)
- Chaudhry Ijaz Ur Rehman (resigned 25.10.2024)
- Qurratul-Ain Anni Rehman (appointed 25.10.2024)
- Abdul Quddus Arif (appointed 25.10.2024)

Company Secretary: Waqar Laeeque Ahmed

Auditors: Grant Harrod Lerman Davis LLP, Chartered Accountants, Statutory Auditors, Second Floor, Kirkland House, 11-15 Peterborough Road, Harrow, Middlesex, HA1 2AX

Bankers: National Westminster Bank Plc, Putney Branch, 111-117 Putney High St, London, SW15 2LL



Statement Of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.



Auditors

The auditors, Grant Harrod Lerman Davis LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 October 2025 and signed on the board's behalf by:

DocuSigned by:
Dr Aziz Hafiz
.....954312304D174DE.....
Aziz Ahmad Hafiz - Trustee

Report of the Independent Auditors to the Members of Humanity First UK

Opinion

We have audited the financial statements of Humanity First UK (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 December 2024 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.



In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.



Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and inspection of policy documentation as to the charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the charity's revenue transactions are simple and low value with few, if any, judgmental aspects to revenue recognition.

We are not aware of any incentives or pressures linked to revenue recognition.

We did not identify any additional fraud risks.

In determining the audit procedures, we took into account the results of our evaluation and testing of the operating effectiveness of fraud risk management controls.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts. Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.



Context of the ability of the audit to detect fraud or breaches of law or regulation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 Independent Auditors.

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 auditors' 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.

— Signed by:

Jeremy Harrod FCCA (Senior Statutory Auditor)
for and on behalf of Grant Harrod Lerman Davis LLP Chartered Accountants
Statutory Auditors
Second Floor, Kirkland House
11-15 Peterborough Road
Harrow
Middlesex
HA1 2AX

Date: 22 October 2025

Statement of Financial Activities

For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	778,883	1,765,673	2,544,556	1,558,375
Other trading activities	3	<u>201,291</u>	<u>-</u>	<u>201,291</u>	<u>84,348</u>
Total		<u>980,174</u>	<u>1,765,673</u>	<u>2,745,847</u>	<u>1,642,723</u>
EXPENDITURE ON					
Raising funds	4	194,616	-	194,616	103,057
Charitable activities	5				
Charitable activities		<u>516,514</u>	<u>1,358,875</u>	<u>1,875,389</u>	<u>1,051,479</u>
Total		<u>711,130</u>	<u>1,358,875</u>	<u>2,070,005</u>	<u>1,154,536</u>
NET INCOME		269,044	406,798	675,842	488,187
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>444,921</u>	<u>419,744</u>	<u>864,665</u>	<u>376,478</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>713,965</u></u>	<u><u>826,542</u></u>	<u><u>1,540,507</u></u>	<u><u>864,665</u></u>

The notes form part of these financial statements

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	22,604	-	22,604	30,138
CURRENT ASSETS					
Stocks	12	12,471	-	12,471	13,371
Debtors	13	89,544	-	89,544	224,263
Cash at bank		<u>735,292</u>	<u>826,542</u>	<u>1,561,834</u>	<u>775,956</u>
		837,307	826,542	1,663,849	1,013,590
CREDITORS					
Amounts falling due within one year	14	(145,946)	-	(145,946)	(179,063)
NET CURRENT ASSETS		<u>691,361</u>	<u>826,542</u>	<u>1,517,903</u>	<u>834,527</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>713,965</u>	<u>826,542</u>	<u>1,540,507</u>	<u>864,665</u>
NET ASSETS		<u>713,965</u>	<u>826,542</u>	<u>1,540,507</u>	<u>864,665</u>
FUNDS	15				
Unrestricted funds				713,965	344,921
Designated funds				-	100,000
Restricted funds				<u>826,542</u>	<u>419,744</u>
TOTAL FUNDS				<u>1,540,507</u>	<u>864,665</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2025 and were signed on its behalf by:

Dr Aziz Hafiz

Aziz Ahmad Hafiz - Trustee

The notes form part of these financial statements

Cash Flow Statement

For the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>785,878</u>	<u>275,782</u>
Net cash provided by operating activities		<u>785,878</u>	<u>275,782</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(37,672)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(37,672)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>775,956</u>	<u>537,846</u>
Cash and cash equivalents at the end of the reporting period		<u>1,561,834</u>	<u>775,956</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement

For the year ended 31 December 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	675,842	488,187
Adjustments for:		
Depreciation charges	7,534	7,534
Decrease/(increase) in stocks	900	(9,213)
Decrease/(increase) in debtors	134,719	(173,968)
Decrease in creditors	<u>(33,117)</u>	<u>(36,758)</u>
Net cash provided by operations	<u>785,878</u>	<u>275,782</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank	<u>775,956</u>	<u>785,878</u>	<u>1,561,834</u>
	<u>775,956</u>	<u>785,878</u>	<u>1,561,834</u>
Total	<u>775,956</u>	<u>785,878</u>	<u>1,561,834</u>

The notes form part of these financial statements

Notes to the Financial Statements

For the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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 the expected fixed costs due to be paid by the entity over a period of time, and compared it to the general unrestricted funds held by the entity. The trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Motor vehicles - 20% on cost

Computer equipment - 33% on cost

Stocks

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

Taxation

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



Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,330,129	1,417,473
Gift aid	121,386	140,902
HF International Grant	<u>93,041</u>	<u>-</u>
	<u><u>2,544,556</u></u>	<u><u>1,558,375</u></u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Merchandise & Tuck Shop Sales	<u>201,291</u>	<u>84,348</u>

4. RAISING FUNDS
Raising donations and legacies

	2024	2023
	£	£
Costs of sale	136,156	60,614
Merchant fees	31,294	24,689
Other costs	23,954	15,013
Bank charges	<u>3,212</u>	<u>2,741</u>
	<u>194,616</u>	<u>103,057</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>1,819,965</u>	<u>55,424</u>	<u>1,875,389</u>



6. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Charitable activities	<u>34,421</u>	<u>7,534</u>	<u>869</u>	<u>12,600</u>	<u>55,424</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	12,000	10,200
Depreciation - owned assets	<u>7,534</u>	<u>7,534</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees of the charity are considered to be key management personnel and are all volunteers.

They do not receive any remuneration for their services (2023: £nil). Donations made by trustees in 2024 totalled £6,285 (2023: £9,787).

The trustees that served in the year are included on page 23.

Trustees' expenses

Total expenses reimbursed by Humanity First UK to Trustees totalled NIL (2023: £NIL).

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	13,431	6,983
Other pension costs	<u>403</u>	<u>588</u>
	<u>13,834</u>	<u>7,571</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Total employees	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.



10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	548,263	1,010,112	1,558,375
Other trading activities	<u>84,348</u>	<u>-</u>	<u>84,348</u>
Total	<u>632,611</u>	<u>1,010,112</u>	<u>1,642,723</u>
EXPENDITURE ON			
Raising funds	103,057	-	103,057
Charitable activities			
Charitable activities	<u>13,617</u>	<u>1,037,862</u>	<u>1,051,479</u>
Total	<u>116,674</u>	<u>1,037,862</u>	<u>1,154,536</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>515,937</u> <u>(327,244)</u>	<u>(27,750)</u> <u>327,244</u>	<u>488,187</u> <u>-</u>
Net movement in funds	188,693	299,494	488,187
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>256,228</u>	<u>120,250</u>	<u>376,478</u>
TOTAL FUNDS CARRIED FORWARD	<u>444,921</u>	<u>419,744</u>	<u>864,665</u>

11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>37,672</u>	<u>3,315</u>	<u>40,987</u>
DEPRECIATION			
At 1 January 2024	7,534	3,315	10,849
Charge for year	<u>7,534</u>	<u>-</u>	<u>7,534</u>
At 31 December 2024	<u>15,068</u>	<u>3,315</u>	<u>18,383</u>
NET BOOK VALUE			
At 31 December 2024	<u>22,604</u>	<u>-</u>	<u>22,604</u>
At 31 December 2023	<u>30,138</u>	<u>-</u>	<u>30,138</u>



12. STOCKS		2024	2023
		£	£
Stocks		<u>12,471</u>	<u>13,371</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Trade debtors		29,627	174,165
Prepayments and accrued income		<u>59,917</u>	<u>50,098</u>
		<u>89,544</u>	<u>224,263</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Social security and other taxes		-	451
Other creditors		1,053	-
Accrued expenses		<u>144,893</u>	<u>178,612</u>
		<u>145,946</u>	<u>179,063</u>
15. MOVEMENT IN FUNDS			
		Net	At
	At 1.1.24	movement	31.12.24
	£	in funds	£
		£	
Unrestricted funds			
General fund	344,921	369,044	713,965
Designated fund	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
	444,921	269,044	713,965
Restricted funds			
Water For Life	104,320	(48,686)	55,634
Disaster Relief	254,467	480,887	735,354
Gift Of Sight	47,139	(11,927)	35,212
Orphan Care	<u>13,818</u>	<u>(13,476)</u>	<u>342</u>
	<u>419,744</u>	<u>406,798</u>	<u>826,542</u>
TOTAL FUNDS	<u>864,665</u>	<u>675,842</u>	<u>1,540,507</u>



15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	980,174	(611,130)	369,044
Designated fund	-	(100,000)	(100,000)
Restricted funds			
Water For Life	106,384	(155,070)	(48,686)
Knowledge For Life	36,363	(36,363)	-
Disaster Relief	1,386,705	(905,818)	480,887
Food Security	68,219	(68,219)	-
Gift Of Sight	11,780	(23,707)	(11,927)
Global Health	127,528	(127,528)	-
Community Care	5,030	(5,030)	-
Orphan Care	23,664	(37,140)	(13,476)
	<u>1,765,673</u>	<u>(1,358,875)</u>	<u>406,798</u>
TOTAL FUNDS	<u>2,745,847</u>	<u>(2,070,005)</u>	<u>675,842</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	256,228	515,937	(427,244)	344,921
Designated funds	-	-	100,000	100,000
	256,228	515,937	(327,244)	444,921
Restricted funds				
Water For Life	58,452	45,868	-	104,320
Knowledge For Life	-	(55,242)	55,242	-
Disaster Relief	-	292,139	(37,672)	254,467
Food Security	-	(83,276)	83,276	-
Gift Of Sight	57,493	(10,354)	-	47,139
Global Health	-	(203,823)	203,823	-
Community Care	-	(22,575)	22,575	-
Orphan Care	4,305	9,513	-	13,818
	<u>120,250</u>	<u>(27,750)</u>	<u>327,244</u>	<u>419,744</u>
TOTAL FUNDS	<u>376,478</u>	<u>488,187</u>	<u>-</u>	<u>864,665</u>



15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	632,611	(116,674)	515,937
Restricted funds			
Water For Life	163,146	(117,278)	45,868
Knowledge For Life	13,614	(68,856)	(55,242)
Disaster Relief	594,399	(302,260)	292,139
Food Security	63,424	(146,700)	(83,276)
Gift Of Sight	23,136	(33,490)	(10,354)
Global Health	100,003	(303,826)	(203,823)
Community Care	8,575	(31,150)	(22,575)
Orphan Care	43,815	(34,302)	9,513
	<u>1,010,112</u>	<u>(1,037,862)</u>	<u>(27,750)</u>
TOTAL FUNDS	<u>1,642,723</u>	<u>(1,154,536)</u>	<u>488,187</u>

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	256,228	784,981	(427,244)	613,965
Designated funds	-	(100,000)	100,000	-
	256,228	784,981	(327,244)	713,965
Restricted funds				
Water For Life	58,452	(2,818)	-	55,634
Knowledge For Life	-	(55,242)	55,242	-
Disaster Relief	-	773,026	(37,672)	735,354
Food Security	-	(83,276)	83,276	-
Gift Of Sight	57,493	(22,281)	-	35,212
Global Health	-	(203,823)	203,823	-
Community Care	-	(22,575)	22,575	-
Orphan Care	4,305	(3,963)	-	342
	<u>120,250</u>	<u>379,048</u>	<u>327,244</u>	<u>826,542</u>
TOTAL FUNDS	<u>376,478</u>	<u>1,164,029</u>	<u>-</u>	<u>1,540,507</u>

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,612,785	(827,804)	784,981
Designated funds	-	(100,000)	(100,000)
Restricted funds			
Water For Life	269,530	(272,348)	(2,818)
Knowledge For Life	49,977	(105,219)	(55,242)
Disaster Relief	1,981,104	(1,208,078)	773,026
Food Security	131,643	(214,919)	(83,276)
Gift Of Sight	34,916	(57,197)	(22,281)
Global Health	227,531	(431,354)	(203,823)
Community Care	13,605	(36,180)	(22,575)
Orphan Care	67,479	(71,442)	(3,963)
	<u>2,775,785</u>	<u>(2,396,737)</u>	<u>379,048</u>
TOTAL FUNDS	<u>4,388,570</u>	<u>(3,224,541)</u>	<u>1,164,029</u>

Designated funds:

For programme and infrastructure development.

Water for life:

To improve access to clean drinking water and sanitation facilities for our beneficiaries

Disaster relief:

To respond to natural disasters and man-made conflicts to restore communities. Providing emergency medical aid, shelter, food and water.

Gift of sight:

To provide free testing, prescription glasses, eye surgery and nutrition guidance for those who ordinarily cannot afford treatment.

Orphan care:

To support orphans with their daily living costs, education and other needs.

16. RELATED PARTY DISCLOSURES

During the year Humanity First UK received a grant of £93,041 (2023: £4,000) from Humanity First and contributed £171,544 (2023: £250,000) as a grant to Humanity First.

As at reporting date of 31 December 2024, Humanity First UK owed £134,694 (2023: £164,191) to Humanity First.

17. POST BALANCE SHEET EVENTS

There were no subsequent events identified since the balance sheet date.



Thank You


We sincerely thank the companies and organisations whose generous support helps Humanity First UK serve communities in need worldwide, deliver vital aid, promote sustainable development, and bring hope to many lives.

Ahmadiyya Muslim Elders Association UK
Ahmadiyya Muslim Womens Association UK
Ahmadiyya Muslim Youth Association UK
Anera
Business Switch Energy Limited
Battye ford CE (VC) Primary School
Edward Francis Small Teaching Hospital, Gambia
Emerald Beds Ltd
Foreign, Commonwealth & Development Office
Humanity First Cote d'Ivoire (Ivory Coast)
Humanity First Canada
Humanity First Germany
Humanity First Ghana
Humanity First Guinea
Humanity First Guinea Bissau
Humanity First Jordan
Humanity First Kenya
Humanity First Palestine
Humanity First The Gambia
Humanity First Tunisia
Humanity First Uganda
Humanity First USA
John Cotton
Logistics Cluster
M&S Simply Food London
Medical Aid for Palestinians (MAP)
Multi Aid Programs (MAPs)
Oak Glen Surgery
The Global Shelter Cluster (GSC)
The Wa Regional Hospital, Ghana
UNHRD
Wigan Council
World Health Organization (WHO)
Your One Wish



Humanity First
Serving Mankind

 hfuk.org

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Registered Charity No. 1188494 Registered Company No. 11512888 (England and Wales)

HUMANITY FIRST UK

England & Wales - Charity number 1188494

Accounts

HUMANITY FIRST UK

ANNUAL REPORT 2023





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MESSAGE FROM THE CHAIRMAN

We are pleased to present our annual report for this year—a year marked by both major disasters and significant achievements. Across the globe, our teams have worked tirelessly to deliver essential support and hope to those in need.

With the devastating earthquake in Türkiye and Syria, Humanity First UK responded swiftly and effectively. Our efforts provided critical relief to tens of thousands of people, supplying food, water, shelter, and medical supplies to those most affected.

In September, the High Atlas Mountain region in Morocco was hit by a devastating earthquake. Our assessment teams deployed to the region worked with local civil society groups to provide immediate assistance to remote villages.

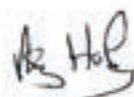
Sadly, October saw the terrible attack in southern Israel leading to over a thousand deaths which then led to the war on Gaza which continues as I write. As of 30th December 2023, over 21,000 people in Gaza have been killed including 8,800 children with 56,000 people injured.

The war has created an unprecedented humanitarian catastrophe and Humanity First with its local team in Gaza has continued to work around the clock to provide humanitarian assistance, mainly food and water, to displaced people.

Our projects have touched the lives of hundreds of thousands, including vulnerable communities in regions like Guinea, Uganda, Ivory Coast, Jordan, and here at home in the UK. Whether it was installing water wells, distributing food parcels, or offering educational support, every initiative was driven by our unwavering commitment to making a difference using our localised dedicated teams

Our work in the UK has also seen significant growth, particularly through our food banks. These centres have become lifelines for many families, with thousands of individuals receiving much-needed support during these difficult economic times. The dedication of our volunteers has been instrumental in ensuring that we continue to meet the growing demands within our communities.

None of these accomplishments would have been possible without the generous support of our donors, partners, and volunteers. Your unwavering belief in our mission has enabled us to extend our reach and maximise our impact. I want to extend my deepest gratitude to each of you for your contributions, whether through time, resources, or expertise.



Dr Aziz Ahmad Hafiz

Chairman Humanity First UK



REPORT OF THE TRUSTEES

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND AIMS

As an international disaster relief and development NGO, Humanity First UK adheres to sphere standards as well as the Code of Conduct for the International Red Cross and Red Crescent Movement and NGO in Disaster Relief.

STRATEGIC OBJECTIVES



HUNGER

Achieve food security and improved nutrition and promote sustainable agriculture.



HEALTH

Ensure healthy lives and promote well-being for all at all ages.



EDUCATION

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



WATER

Ensure availability and sustainable management of water and sanitation for all.



ADVOCACY

To foster partnerships and advocacy collaboration for the attainment of our objectives.

GRANT MAKING

Grants or donations are made to Humanity First UK affiliate organisations who carry out its projects in developing countries. Grants are made with the agreement that they will be spent on projects for which these are provided for.

PUBLIC BENEFIT

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 disasters. The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, vocational centres, 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.

2023 KEY FIGURES

Disaster Relief
Beneficiaries

72k+

Water for Life
Beneficiaries

150K+



Funds Raised

£1,500,000

Food Security
Beneficiaries

44K+

Global
Volunteers

1,400+

Community Care
Beneficiaries

12k+

Gift of Sight
Beneficiaries

2,700+



Global Beneficiaries

352,000+

UK FOOD BANKS

MIRFIELD FOOD BANK

In the UK, our first food bank made a significant impact this year, providing essential ongoing support to more than 2,800 people. Of those assisted, 1,900 were adults and 900 were children, ensuring that families across the community received the food and care they needed during challenging times.



WALSALL FOOD BANK

Our second food bank, based in Walsall, made a substantial difference this year by benefitting over 9,600 people and distributing more than 34,000 food parcels. This effort was made possible through the dedication of volunteers who collectively contributed over 2,000 hours of service.



Total Beneficiaries

12,500+



Volunteer hours

5000+



Food Parcels

35,000+

PALESTINE



3000+

Children Assisted



SMILES FOR GAZA

During the conflict in Gaza, Humanity First UK launched the Smiles for Gaza initiative, aimed at providing psychosocial support to displaced children in Gaza. The project focuses on creating moments of joy and alleviating emotional distress by putting smiles on the faces of young victims of conflict.

PALESTINE

WATER TRUCKING

Humanity First UK addressed the urgent need for clean water in famine-stricken areas of Gaza through a water trucking initiative. This project facilitated the delivery of clean water via trucks, providing thousands of residents in desperate neighborhoods with essential access to safe drinking water.

40,000+
beneficiaries



DISASTER RISK REDUCTION TRAINING

Humanity First UK conducted Disaster Risk Reduction Training, educating communities about the dangers of unexploded explosives. This training aimed to help families protect their children from harm.

FOOD PARCELS

Our team in Gaza delivered food parcels to hundreds of families facing famine. This initiative provided essential nourishment to those in dire need, helping to alleviate hunger and support the well-being of vulnerable communities.

5000+
beneficiaries



JORDAN



2900+

Total beneficiaries



500+

volunteer hours

In Jordan, various initiatives were carried out to support vulnerable communities. Blankets were distributed to families across the country, providing warmth during the colder months.

Under the Knowledge for Life programme, 280 branded school bags, complete with stationery, were provided to elementary school students.

During Ramadan, food and beverage parcels were distributed to 150 families, ensuring they had enough to eat during the holy month.

Under the Orphan Care programme, Iftaar meals were provided to 112 orphans. Additionally, under the Community Care initiative, wheelchairs and other equipment for individuals with disabilities were distributed to those in need.

GHANA

In 2023, Humanity First UK undertook significant humanitarian initiatives across Ghana to support various communities.

Community Care: Under the Empowerment initiative, Humanity First provided land preparation and farming inputs for women's groups and vulnerable farmers. Conducted in the North East Region and Accra, this project supported 82 women for farming and approximately 800 individuals in the hospital. A total of 10 volunteers contributed to this effort.

Gift of Sight: Collaborating with Bliss Eye Care, Humanity First organised cataract surgeries from February 4 to 11, 2023. The project, which took place in the Upper West Region, successfully performed operations on 300 eyes across three centres, with the assistance of 15 volunteers.

Disaster Relief: Humanity First provided food and essential items to 150 community members displaced by conflict in Salgu (Savannah Region). This relief effort was facilitated by 10 volunteers.

Food Security: A shea butter factory was setup which has started its production in Buipe (Savannah Region). This initiative was supported by 10 volunteers and aimed to enhance local food security while creating employment opportunities for women in the area.

Global Health: As part of our partnership with Wa Municipal Hospital, a team of specialist doctors from Humanity First visited the hospital and provided on the job training and supervision of various medical teams. A number of health awareness campaigns were also organised in various communities.



Gift of Sight



Shea Butter Facility

KENYA



Our disaster relief efforts in Kenya focused on supporting families affected by severe drought in Tana River, Kisumu, Kitui, and Voi. We provided essential food supplies, including sugar, rice, maize flour, wheat flour, tea leaves, cooking oil, and beans, to sustain these families for approximately two weeks, addressing immediate nutritional needs in the wake of the crisis.

Under the Knowledge for Life program, our team facilitated the payment of school fees for 33 needy students at the secondary and university levels. Additionally, books and stationery were provided to over 1,500 students, providing critical educational resources and supporting their academic journeys.

Humanity First's "Sisters Around the Globe" project continues to create awareness amongst women and young girls about menstrual hygiene. A number of schools and communities were visited and hundreds of hygiene packs distributed.

KEY STATISTICS

Total Beneficiaries

32,700

Total Number of Volunteers

247

THE GAMBIA

DISASTER RELIEF

In 2023, our team in The Gambia helped alleviate the pain and suffering caused by natural disasters. We provided vital support to over 3,000 beneficiaries through the distribution of essential items such as rice, oil, sugar, and milk powder. This initiative was made possible by the dedication of over 30 volunteers, who collectively contributed more than 500 hours of work to aid affected communities.



FOOD SECURITY

Our food security initiative in The Gambia provided essential support to farmers by supplying seeds, fertilisers, and milling machines. This project benefitted over 7,300 individuals, enhancing agricultural productivity and contributing to the stability and sustainability of local food supplies.

GLOBAL HEALTH

As part of our ongoing partnership with Edward Francis Small Teaching Hospital (EFSTH) in Banjul, our team of doctors visited the hospital and performed surgeries as well as conducted on the job training for the medical staff in the hospital.



WATER FOR LIFE

Our Water for Life project in The Gambia focused on improving access to clean water through the drilling of six new boreholes and the rehabilitation of existing water wells benefitting over 15,700 people. This initiative aimed to provide sustainable, clean water sources to communities, significantly enhancing their quality of life and health.

GUINEA BISSAU

FOOD SECURITY

On Bijagos Island, a successful rice field project improved local food production, crucial for communities struggling to access rice from distant urban centres. Additionally, essential food items like rice, sugar, and oil were distributed to vulnerable populations across the country, addressing immediate food needs despite economic challenges.

ORPHAN CARE

Eighteen orphans are being cared for through the Orphan Care programme providing food, medical treatment, school materials, school fees, clothing, and other essentials, ensuring they lead a standard life.



GLOBAL HEALTH

A Medical Camp organised in the Bafatá area provided consultations and medications to over 550 individuals. Led by one doctor and supported by four nurses, the program effectively addressed local healthcare needs. Additionally, more than 230 individuals across the country received medical assistance throughout the year.



KEY STATISTICS

Total Beneficiaries
22,593

Total Number of Volunteers
291

GUINEA CONAKRY

WATER FOR LIFE

In Guinea Conakry, Humanity First UK has significantly improved access to clean water in a number of areas through the Water for Life project. This year, new water wells were installed in the communities of Marela, Taganya, Boussoura, Bayakoude, Barabara, Belleyah, Dakhagbé, Kolakhouré, Kouria, Kabak, M'Boro, and Siramodia, directly benefitting over 12,500 people.

Additionally, existing wells in Kindia and Boffa were refurbished to ensure continued access to safe drinking water. These efforts have not only provided vital resources to these communities but also contributed to better health, hygiene, and overall quality of life.



DISASTER RELIEF

Humanity First UK conducted several vital food distribution initiatives in Guinea to support vulnerable populations. In the Kaloum region, hot meals were distributed to over 300 people, providing immediate relief to those in need. Additionally, beef and sheep meat were distributed across various communities in Guinea, addressing food insecurity and improving nutrition. Additionally, food donations were provided to orphans in the Abou Mangué region, ensuring they received essential nutrition.



IVORY COAST

FOOD SECURITY

In Ivory Coast, the Food Security initiative focussed on empowering rural women's communities by donating grinders, hullers, and threshers essential to the food processing chain. These donations were made in the regions of Niokosso, Bessélé, Kaouara, and Zandanakaha, significantly enhancing the efficiency of local food production. With over 100 volunteer hours dedicated to this project, it benefitted more than 60,000 people, improving food security and supporting sustainable livelihoods in these communities.

QURBANI

Under the Qurbani initiative, beef was purchased, immolated, and distributed during Eid across 18 regions, including Abidjan, Bouaké, Daloa, Séguéla, Agboville, Aboisso, Diembressedougou, Danané, Daoukro, Ferké, Lokaha, Grand-Béréby, Grand-Lahou, Issia, Koffikro, Nassian, Oumé, and Sassandra. This effort benefitted over 6,500 people, providing them with essential food.

WATER FOR LIFE

Under the Water for Life project, new pumps were installed, and existing ones were repaired and rehabilitated in the regions of Oress-Krobou, Dagbego, and Bakaradougou. These efforts significantly improved access to clean water for the local communities, contributing to better health and sanitation.



UGANDA

COMMUNITY CARE

Under the Community Care initiative, a substantial donation was made to Kidera Health Centre IV in Eastern Uganda, including 2 patient stretchers, 5 double oxygen concentrators, 5 electric autoclave machines, and 15 wheelchairs for individuals with disabilities. The initiative also addressed community needs by providing local food pantries with staple items such as sugar and rice, as well as essential household items like soap and mosquito nets. These efforts reflect a strong commitment to improving healthcare infrastructure and enhancing the overall well-being of communities in Uganda



FOOD SECURITY

Under the Food Security initiative, groundnut and maize seedlings were donated to 56 local farmers in the Luuka, Kamuli, and Budiope districts. This effort aimed to improve crop yields and quality, directly benefitting the farmers and over 7,500 people in the local communities.

GIFT OF SIGHT

The Gift of Sight program held its fourth eye screening camp at Budadiri Health Centre IV, benefitting over 1,000 individuals. The camp facilitated 210 cataract surgeries at Mbale Regional Referral Hospital and provided 300 reading glasses and 100 refractive glasses, restoring vision and hope. Additionally, 2 individuals received scholarships through the Gift of Sight program.



MOROCCO EARTHQUAKE



11,000

Total beneficiaries



5000

blankets provided



100

tents provided

On 8 September 2023, a 6.8 magnitude earthquake devastated Al-Haouz Province in the Marrakesh-Safi region, known for its Atlas Mountains, historic infrastructure, and rural communities. The earthquake, the worst in the country in 120 years, affected six provinces, triggered hundreds of aftershocks, and left thousands without essential needs. Over 380,000 people were impacted, including 100,000 children, with many suffering injuries or losing their lives.

Humanity First deployed teams to deliver aid directly to those affected. Over several weeks, they provided food, water, milk, cooking utensils, nappies, pasta, rice, oil, sanitation supplies, and toys to orphanages, villages, and schools in and around the Atlas Mountains, benefitting more than 11,000 people. Additionally, Humanity First distributed 5,000 blankets, 100 tents, 20 walkers, and 20 wheelchairs with the support of the Moroccan government.

TÜRKIYE

On 6 February 2023, a magnitude 7.8 earthquake struck 27 kilometres east of Nurda, Türkiye, near the northern border of Syria. This was followed by a second magnitude 7.5 earthquake that struck four kilometres south-southeast of Ekinözü, Türkiye. These earthquakes were one of the strongest earthquakes to hit the region in more than 100 years.

Humanity First UK supported its colleagues from Germany to assess the damage and humanitarian needs in Türkiye. After establishing contact with UN OCHA and other NGOs, Humanity First set up two medical and food camps in Antakya & Osmaniye which served thousands of people a day.

Partnerships were established with the varying governates and emergency medical teams to provide primary care services. Humanity First UK and Humanity First Germany worked together across several months to provide medical supplies, including medical provisions such as treating patients and looking after their well-being.



SYRIA

In February 2023, a catastrophic earthquake struck Northwest Syria, devastating the region and affecting over 3 million people. In response, Humanity First UK conducted thorough assessments in Northwest Syria, working closely with local authorities and international NGOs to gauge the level of damage and identify critical needs.

Through local partnerships, Humanity First delivered \$75,000 worth of essential medicines, medical supplies, and equipment to hospitals in the hardest-hit areas. In addition to medical aid, we provided food provisions and sponsored the education of orphans, addressing both immediate and long-term needs of the affected communities.

To further support recovery efforts, Humanity First partnered with MAPs (Medical Aid for Palestinians) to rehabilitate damaged homes, offering safe shelter to hundreds of displaced Syrians. Additionally, we are constructing a new school in the city of Rajo, Afrin District, which will serve as a vital resource for over 1,000 students in an area with no current educational facilities.



Total Beneficiaries

5,000+



Houses Rehabilitated

125



Food Provisions

1,400+



FINANCIAL REVIEW

FINANCIAL POSITION

We are extremely grateful to all our donors and supporters for their continued generosity despite the challenging economic times, and we are committed to ensuring that our income is used efficiently, effectively, and responsibly by making every pound count.

The charity's total income increased from £1.08M to £1.64M, mainly due to three disaster relief appeals during the year. Excluding disaster relief income, our underlying financial performance in 2023 has been steady as we continue to grow and diversify our income streams.

Expenditure during the year increased from £1.06M to £1.15M, mainly due to additional disaster relief efforts. A tight control over our routine development costs continues while the charity is monitoring the impact of economic downturn and disaster relief operations on unrestricted income.

The charitable activities and marketing campaigns have increased publicity during the year and therefore this is expected to have a positive impact on income in the future. In 2023 the charity was able to finish the year with an unrestricted surplus of:

£188,693

(2022: £47,376)

INVESTMENT POLICY AND OBJECTIVES

The charity has no long-term investments. The trustees are empowered by the memorandum and articles of association to decide on the course of action that they consider appropriate to further the charity's objectives.

RESERVES POLICY

The charity aims to keep reserves of six months of all fixed expenditure, as well as an appropriate amount for immediate disaster relief response. The trustees believe this should provide sufficient funds to facilitate continuity of operations for the medium term. The board is pleased that the charity met its reserves target during the year.

The charity has set aside £100,000 of reserves designated for programme and infrastructure development, especially for Water for Life and Gift of Sight projects.

FUTURE PLANS

The trustees acknowledge the persistent challenges and the imperative work that lies ahead, especially the ongoing disaster relief work which has posed significant new challenges for our teams.

We continue to explore new ways to meet the growing demand of our services in the UK and overseas while developing our volunteers to face these new challenges.

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces. This includes assessing the key success factors, critical dependencies, constraint factors and key milestones and performance indicators and an analysis of the highest impact risks to which the charity is exposed
- The establishment of policies, systems, and procedures to mitigate risks
- Strategic and operational plans, an annual budget, and progress reporting against plans and budget
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

The key risks and the Board's plans to manage them are as follows:

Identified risk	Measures in place to manage the risks
<p>Working in high-risk environments:</p> <ul style="list-style-type: none"> • Increase in financial and operational risks including disruptions in programmes, loss of access, delays in activities, loss of project documentation, and physical threat. • In some countries, financial sanctions apply. 	<ul style="list-style-type: none"> • Due diligence on implementing partners. • Systematic anti-terrorist checks on suppliers and partners. • Situation monitoring in conflict areas and for incidents. • Closely working with country partners to mitigate impact on programme delivery. • Adjustments to financial budgets and forecasts
<p>Financial sustainability:</p> <ul style="list-style-type: none"> • Challenges as a result of global pandemic and subsequent economic downturn leading to increase in demand as well as cost of delivering our services. Potential impact on fundraising. 	<ul style="list-style-type: none"> • Careful monitoring of fundraising market and Humanity First UK financial performance. • Programmes have been adapted to mitigate impact on income. • Clear plans to build reserves in the medium term.



STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association.

INDUCTION AND TRAINING OF NEW TRUSTEES

New trustees are appointed in accordance with its Articles of Association. The charity provides opportunities for training of all trustees. The charity is organised so that the trustees meet regularly to oversee its affairs. The trustees have delegated the management of day-to-day affairs to the chairman.

Humanity First UK benefits from a senior management team that brings with it a wealth of experience at senior executive level from the charity, corporate and humanitarian sectors. Between the team they have over 150 years (cumulative) of experience within the humanitarian and corporate sector. Many have direct experience leading emergency response teams in major disasters.

EMPLOYMENT POLICY

The charity believes in the philosophy of an equal opportunities' employer. The charity currently doesn't employ any staff and all of its management team are also volunteers. The senior executives dedicate their time and professional expertise without any financial remuneration. The market value to Humanity First UK of this time and experience amounts to over £600,000 each year.

Humanity First UK also benefits from the support of hundreds of devoted volunteers. 1411 volunteers were involved in day to day running of the operations of the charity in 12 countries.

The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in advancing the charity's objectives.

1411

volunteers



24,813

volunteer hours





REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER

11512888 (England and Wales)

REGISTERED CHARITY NUMBER

1188494

TRUSTEES

Aziz Ahmad Hafiz (Chairman)
Mirza Waqas Ahmad
Bockarie Tommy Kallon
Amtul Jamil Fariha Khan
Chaudhry Ijaz Ur Rehman

COMPANY SECRETARY

Waqar Laeeque Ahmed

BANKERS

National Westminster Bank Plc
Putney Branch
111-117 Putney High St London
SW15 2LL

REGISTERED OFFICE

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

AUDITORS

Grant Harrod Lerman Davis LLP,
Chartered Accountants,
Statutory Auditors
1st Floor, Healthaid House,
Marlborough Hill, Harrow
Middlesex, HA1 1UD



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

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

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 auditors are unaware
- 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 auditors are aware of that information.

AUDITORS

The auditors, Grant Harrod Lerman Davis LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 21/09/2024 and signed on the board's behalf by:



.....

Aziz Ahmad Hafiz - Trustee



REPORT OF THE INDEPENDENT AUDITORS

OPINION

We have audited the financial statements of Humanity First UK (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities, 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.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the charity's revenue transactions are simple and low value with few, if any, judgmental aspects to revenue recognition. We are not aware of any incentives or pressures linked to revenue recognition.

We did not identify any additional fraud risks.

In determining the audit procedures, we took into account the results of our evaluation and testing of the operating effectiveness of fraud risk management controls.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts. Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Context of the ability of the audit to detect fraud or breaches of law or regulation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 Independent Auditors.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Harrod FCCA (Senior Statutory Auditor)
for and on behalf of Grant Harrod Lerman Davis LLP

Chartered Accountants

Statutory Auditors

1st Floor

Healthaid House

Marlborough Hill

Harrow

Middlesex

HA1 1UD

Date: 21/09/2024

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	548,263	1,010,112	1,558,375	1,002,074
Other trading activities	3	84,348	-	84,348	80,497
Total		<u>632,611</u>	<u>1,010,112</u>	<u>1,642,723</u>	<u>1,082,571</u>
EXPENDITURE ON					
Raising funds	4	103,057	-	103,057	84,981
Charitable activities	5	13,617	1,037,862	1,051,479	975,286
Total		<u>116,674</u>	<u>1,037,862</u>	<u>1,154,536</u>	<u>1,060,267</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	515,937 (327,244)	(27,750) 327,244	488,187 -	22,304 -
Net movement in funds		<u>188,693</u>	<u>299,494</u>	<u>488,187</u>	<u>22,304</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		256,228	120,250	376,478	354,174
TOTAL FUNDS CARRIED FORWARD		<u>444,921</u>	<u>419,744</u>	<u>864,665</u>	<u>376,478</u>

BALANCE SHEET

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	30,138	-	30,138	-
CURRENT ASSETS					
Stocks	12	13,371	-	13,371	4,158
Debtors	13	224,263	-	224,263	50,295
Cash at bank		356,212	419,744	775,956	537,846
		<u>593,846</u>	<u>419,744</u>	<u>1,013,590</u>	<u>592,299</u>
CREDITORS					
Amounts falling due within one year	14	(179,063)	-	(179,063)	(215,821)
		<u>414,783</u>	<u>419,744</u>	<u>834,527</u>	<u>376,478</u>
NET CURRENT ASSETS					
		<u>414,783</u>	<u>419,744</u>	<u>834,527</u>	<u>376,478</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>444,921</u>	<u>419,744</u>	<u>864,665</u>	<u>376,478</u>
NET ASSETS					
		<u>444,921</u>	<u>419,744</u>	<u>864,665</u>	<u>376,478</u>
FUNDS	15				
Unrestricted funds				344,921	256,228
Designated funds				100,000	-
Restricted funds				<u>419,744</u>	<u>120,250</u>
TOTAL FUNDS				<u>864,665</u>	<u>376,478</u>

BALANCE SHEET

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

1. ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
2. preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/09/2024 and were signed on its behalf by:



.....

Aziz Ahmad Hafiz - Trustee

CASH FLOW STATEMENT

For the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>275,782</u>	<u>84,895</u>
Net cash provided by operating activities		<u>275,782</u>	<u>84,895</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(37,672)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(37,672)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>537,846</u>	<u>452,951</u>
Cash and cash equivalents at the end of the reporting period		<u>775,956</u>	<u>537,846</u>

NOTES TO THE CASH FLOW STATEMENT

For the year ended 31 December 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	488,187	22,304
Adjustments for:		
Depreciation charges	7,534	1,105
Increase in stocks	(9,213)	(4,113)
Increase in debtors	(173,968)	(37,618)
(Decrease)/increase in creditors	<u>(36,758)</u>	<u>103,217</u>
Net cash provided by operations	<u>275,782</u>	<u>84,895</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	<u>537,846</u>	<u>238,110</u>	<u>775,956</u>
	<u>537,846</u>	<u>238,110</u>	<u>775,956</u>
Total	<u>537,846</u>	<u>238,110</u>	<u>775,956</u>

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

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 the expected fixed costs due to be paid by the entity over a period of time, and compared it to the general unrestricted funds held by the entity. The trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

INCOME

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Motor vehicles - 20% on cost

Computer equipment - 33% on cost

STOCKS

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

TAXATION

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

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,417,473	929,854
Gift aid	140,902	72,220
	<u>1,558,375</u>	<u>1,002,074</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Merchandise & Tuck Shop Sales	<u>84,348</u>	<u>80,497</u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Costs of sale	60,614	61,367
Merchant fees	24,689	16,457
Other costs	15,013	5,922
Bank charges	2,741	1,235
	<u>103,057</u>	<u>84,981</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>1,026,283</u>	<u>25,196</u>	<u>1,051,479</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	<u>17,396</u>	<u>7,800</u>	<u>25,196</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	7,800	7,200
Depreciation - owned assets	<u>7,534</u>	<u>1,105</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees of the charity are considered to be key management personnel and are all volunteers.

They do not receive any remuneration for their services (2021: £nil). Donations made by trustees in 2023 totalled £9,787 (2022:£6,884).

The trustees that served in the year are included on page 26.

Trustees' expenses:

- Total expenses reimbursed by Humanity First UK to Trustees totalled Nil (2022: £6,688).

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	6,983	-
Other pension costs	<u>588</u>	<u>-</u>
	<u>7,571</u>	<u>-</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Total employees	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2023	-	3,315	3,315
Additions	<u>37,672</u>	<u>-</u>	<u>37,672</u>
At 31 December 2023	<u>37,672</u>	<u>3,315</u>	<u>40,987</u>
DEPRECIATION			
At 1 January 2023	-	3,315	3,315
Charge for year	<u>7,534</u>	<u>-</u>	<u>7,534</u>
At 31 December 2023	<u>7,534</u>	<u>3,315</u>	<u>10,849</u>
NET BOOK VALUE			
At 31 December 2023	<u>30,138</u>	<u>-</u>	<u>30,138</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>

12. STOCKS

	2023 £	2022 £
Stocks	<u>13,371</u>	<u>4,158</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	174,165	42,616
Prepayments and accrued income	<u>50,098</u>	<u>7,679</u>
	<u>224,263</u>	<u>50,295</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	451	-
Other creditors	-	911
Accrued expenses	<u>178,612</u>	<u>214,910</u>
	<u>179,063</u>	<u>215,821</u>

15. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	256,228	515,937	(427,244)	344,921
Designated funds	-	-	100,000	100,000
	<u>256,228</u>	<u>515,937</u>	<u>(327,244)</u>	<u>444,921</u>
Restricted funds				
Water For Life	58,452	45,868	-	104,320
Knowledge For Life	-	(55,242)	55,242	-
Disaster Relief	-	292,139	(37,672)	254,467
Food Security	-	(83,276)	83,276	-
Gift Of Sight	57,493	(10,354)	-	47,139
Global Health	-	(203,823)	203,823	-
Community Care	-	(22,575)	22,575	-
Orphan Care	4,305	9,513	-	13,818
	<u>120,250</u>	<u>(27,750)</u>	<u>327,244</u>	<u>419,744</u>
TOTAL FUNDS	<u>376,478</u>	<u>488,187</u>	<u>-</u>	<u>864,665</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	632,611	(116,674)	515,937
Restricted funds			
Water For Life	163,146	(117,278)	45,868
Knowledge For Life	13,614	(68,856)	(55,242)
Disaster Relief	594,399	(302,260)	292,139
Food Security	63,424	(146,700)	(83,276)
Gift Of Sight	23,136	(33,490)	(10,354)
Global Health	100,003	(303,826)	(203,823)
Community Care	8,575	(31,150)	(22,575)
Orphan Care	43,815	(34,302)	9,513
	<u>1,010,112</u>	<u>(1,037,862)</u>	<u>(27,750)</u>
TOTAL FUNDS	<u>1,642,723</u>	<u>(1,154,536)</u>	<u>488,187</u>

15. MOVEMENT IN FUNDS

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	208,852	292,886	(245,510)	256,228
Restricted funds				
Water For Life	78,419	(19,967)	-	58,452
Knowledge For Life	-	(79,814)	79,814	-
Disaster Relief	5,501	(30,027)	24,526	-
Food Security	-	(55,438)	55,438	-
Gift Of Sight	61,402	(3,909)	-	57,493
Global Health	-	(74,928)	74,928	-
Community Care	-	(10,804)	10,804	-
Orphan Care	-	4,305	-	4,305
	<u>145,322</u>	<u>(270,582)</u>	<u>245,510</u>	<u>120,250</u>
TOTAL FUNDS	<u>354,174</u>	<u>22,304</u>	<u>-</u>	<u>376,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	512,604	(219,718)	292,886
Restricted funds			
Water For Life	143,174	(163,141)	(19,967)
Knowledge For Life	3,895	(83,709)	(79,814)
Disaster Relief	185,461	(215,488)	(30,027)
Food Security	66,310	(121,748)	(55,438)
Gift Of Sight	13,720	(17,629)	(3,909)
Global Health	118,509	(193,437)	(74,928)
Community Care	4,284	(15,088)	(10,804)
Orphan Care	34,614	(30,309)	4,305
	<u>569,967</u>	<u>(840,549)</u>	<u>(270,582)</u>
TOTAL FUNDS	<u>1,082,571</u>	<u>(1,060,267)</u>	<u>22,304</u>

15. MOVEMENT IN FUNDS

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	208,852	808,823	(672,754)	344,921
Designated funds	-	-	100,000	100,000
	208,852	808,823	(572,754)	444,921
Restricted funds				
Water For Life	78,419	25,901	-	104,320
Knowledge For Life	-	(135,056)	135,056	-
Disaster Relief	5,501	262,112	(13,146)	254,467
Food Security	-	(138,714)	138,714	-
Gift Of Sight	61,402	(14,263)	-	47,139
Global Health	-	(278,751)	278,751	-
Community Care	-	(33,379)	33,379	-
Orphan Care	-	13,818	-	13,818
	145,322	(298,332)	572,754	419,744
TOTAL FUNDS	<u>354,174</u>	<u>510,491</u>	<u>-</u>	<u>864,665</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,145,215	(336,392)	808,823
Restricted funds			
Water For Life	306,320	(280,419)	25,901
Knowledge For Life	17,509	(152,565)	(135,056)
Disaster Relief	779,860	(517,748)	262,112
Food Security	129,734	(268,448)	(138,714)
Gift Of Sight	36,856	(51,119)	(14,263)
Global Health	218,512	(497,263)	(278,751)
Community Care	12,859	(46,238)	(33,379)
Orphan Care	78,429	(64,611)	13,818
	1,580,079	(1,878,411)	(298,332)
TOTAL FUNDS	<u>2,725,294</u>	<u>(2,214,803)</u>	<u>510,491</u>

15. MOVEMENT IN FUNDS

Designated funds: For programme and infrastructure development.

Water for life: To improve access to clean drinking water and sanitation facilities for our beneficiaries

Disaster relief: To respond to natural disasters and man-made conflicts to restore communities. Providing emergency medical aid, shelter, food and water.

Gift of sight: To provide free testing, prescription glasses, eye surgery and nutrition guidance for those who ordinarily cannot afford treatment.

Orphan care: To support orphans with their daily living costs, education and other needs.

Transfers between funds

If restricted funds falls in deficit i.e. where expenditure exceeds income then the board transfers funds from unrestricted funds to cover this shortfall.

The details of the transfers made in the 2023 and 2022 financial years are shown within the note 15 movement in funds.

16. RELATED PARTY DISCLOSURES

During the year Humanity First UK received a grant of £4,000 (2022: £0) from Humanity First and contributed £250,000 (2022: £95,106) as a grant to Humanity First.

As at reporting date of 31 December 2023, Humanity First UK owed £164,191 (2022: £199,310) to Humanity First.

THANK YOU

We extend our heartfelt gratitude to the companies and organisations that have generously supported Humanity First UK in our mission to serve communities in need around the world. Your invaluable contributions have made a significant impact, enabling us to deliver critical aid, support sustainable development, and bring hope to countless lives.

7 Seas Holidays

Ahmadiyya Muslim Elders Association UK

Ahmadiyya Muslim Womens Association UK

Ahmadiyya Muslim Youth Association UK

Anera

ASDA

CO-OP

Ecowelle Limited

Edward Francis Small Teaching Hospital,
Gambia

Emerald Beds Ltd

Foreign, Commonwealth & Development
Office

Genuine Solutions Group

Humanity First Cote d'Ivoire (Ivory Coast)

Humanity First Germany

Humanity First Ghana

Humanity First Guinea

Humanity First Guinea Bissau

Humanity First Jordan

Humanity First Kenya

Humanity First Palestine

Humanity First The Gambia

Humanity First Tunisia

Humanity First Uganda

Humanity First USA

John Cotton Mirfield

King's Health Partners

Lidl

Logistics Cluster

Marks and Spencer

Masterprint Packaging Ltd

Mayor of Oxford

Medical Aid for Palestinians (MAP)

Mirfield College

Multi Aid Programs (MAPs)

Newsgate Garage

Oak Glen Surgery

Poundland

Sainsbury's

Smart Legal Consultants

Stercap Energy Ltd

Tesco

The Global Shelter Cluster (GSC)

The Wa Regional Hospital, Ghana

UNHRD

West Yorkshire Combined Authority

Wigan Council

Wilkes Vending Services Limited

World Health Organization (WHO)





Humanity First
Serving Mankind



hfuk.org



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Surrey KT6 7QD

Registered Charity No. 1188494 Registered Company No. 11512888 (England and Wales)

HUMANITY FIRST UK

England & Wales - Charity number 1188494

Accounts



Humanity First
Serving Mankind

ANNUAL REPORT 2022

Humanity First UK

hfuk.org



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REPORT OF THE TRUSTEES

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND AIMS

As an international disaster relief and development NGO Humanity First UK adheres to sphere standards as well as the Code of Conduct for the International Red Cross and Red Crescent Movement and NGO in Disaster Relief.

GRANT MAKING

Grants or donations are made to Humanity First UK affiliate organisations who carry out its projects in developing countries. Grants are made with the agreement that they will be spent on projects for which these are provided for.

STRATEGIC OBJECTIVES



End hunger, achieve food security and improved nutrition and promote sustainable agriculture.



Ensure healthy lives and promote well-being for all at all ages.



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Ensure availability and sustainable management of water and sanitation for all.



To foster partnerships and advocacy collaboration for the attainment of our objectives.





OBJECTIVES AND ACTIVITIES

Humanity First UK's disaster relief operations supported during and after a number of natural and man-made disasters during the year including Kenya drought; storms in The Gambia, Guinea, Bissau and Ghana; floods in Uganda and Pakistan as well as refugees of Ukraine war.

Pakistan Floods

During the Pakistan floods, Humanity First UK has been able to deliver food rations packs consisting of basic food and hygiene items. Each pack contained items for a typical family of 6 people for 3 to 4 weeks.

Medium to long term support is underway including assisting affected communities with new homes, crop compensation for farmers, education and psychosocial support.

In addition, affected families were distributed tents, water treatment tablets and mosquito nets as well as feed for livestock.



Ukraine War

Humanity First UK, as part of Humanity First International's disaster relief operation, was able to support refugees in a number of locations in and around Ukraine. In Medyka, Poland, in collaborating with UN agencies, local authorities and the Red Cross Humanity First UK provided medical, food and other support to Ukrainian refugees.

5,909

patients were treated.

213,000

meals were provided.

17,839

unit of emergency supplies provided.

95

volunteers, including 45 doctors.

MIRFIELD FOODBANK

Humanity First's community garden in the North of England continued to provide fresh produce to the Foodbanks and in some cases directly to the vulnerable.

2,040

volunteer hours were spent

3,018

food parcels provided, each containing enough food for 2 weeks.



WALSALL FOODBANK

During its second year of operation, Walsall Foodbank is open 5 days a week, serving hundreds of families through walk in service and home deliveries.

3,305

volunteer hours were spent

4,291

people provided with food



1,625

villagers in The Gambia, mainly women, benefited from community gardens funded by Humanity First UK.

18,000

people in Ivory Coast benefited from farming equipment provided to local communities, resulting in improved agricultural produce.

76,000

people benefited from our Eid Qurbani campaign to feed the poor families

150

food parcels were distributed amongst Syrian refugees in Jordan.



OBJECTIVES AND ACTIVITIES

Working with our partners Anera, in order to increase livelihood opportunities for vulnerable families in Gaza, five families were supported to start or maintain businesses. It was to increase their income and improve their well-being. These included setting up a grocery shop, housewares shop, education classroom, greenhouse, and kiosk to sell hot drinks.

Community Care

Humanity First UK undertook a number of projects under the banner of community care, including the following:

- Supply of food, clothes and basic necessities to disadvantaged communities in all supported countries.
- A winter campaign providing warm clothes were provided to **200** beneficiaries before the start of winter season in Jordan.
- Wheelchairs were provided to **40** people in Kenya and Ivory Coast to help make them more independent and self-reliant.
- A total of **3,209** beneficiaries were supported as part of these programmes



Gift of Sight

2,400

people benefited from services including eye screening, cataract operations, treatment of minor eye problems, onward referrals to more specialised services, free reading glasses and refraction tests.

6

Gift of Sight camps were organised in Kenya and Ghana.

GLOBAL HEALTH

The building structure of Humanity First's state of the art hospital is almost complete. The process to purchase equipment and machinery is underway and is expected to be largely complete during 2023.



- 3 teams consisting of 21 medics travelled to The Gambia to restart Humanity First UK's ongoing support after 2 years gap due to Covid.
- The team provided valuable training to the staff at the country's main teaching hospital, as well as performed surgeries for some of the most complicated cases for which expertise is not available locally.

A team of 4 doctors visited Ghana to provide training, mentoring as well as hands on medical support to the northern Ghana.

- A medical camp was also held by our paediatrician team in a local women's clinic.
- Online training is being provided to medical professionals in The Gambia and Ghana with plans to expand it to Uganda.
- Medical camps and blood donation camps were organised in Jordan, Kenya and Tunisia.
- Our annual training visit to Uganda was postponed due to Ebola pandemic and will take place during the first half of 2023.





OBJECTIVES AND ACTIVITIES

Knowledge for Life

Humanity First UK funded 8 schools continued empowering local communities in The Gambia, Ghana and Ivory Coast.

In addition, our 4 vocational and IT training institutional continued enabling disadvantaged communities in Uganda, The Gambia and Guinea Bissau. 3 additional classrooms were built at our school in Ivory Coast, doubling its capacity. It will also help attract government grants, making the project self-sustaining.

A number of students were supported with educational scholarships in The Gambia, Guinea Bissau and Kenya. School bags and uniforms were provided to disadvantaged students in Tunisia, Jordan and Guinea.

Work on the IT Lab for the blind was completed in Palestine with an aim to provide latest braille technology allowing the visually impaired to access the outside world.

ORPHAN CARE

Humanity First UK regularly supports a number of orphanages in Guinea with supply of food items

Regular scholarship scheme for orphans helping with school fees and living costs is in place in Guinea Bissau, Kenya, Ivory Coast, Uganda and Tunisia.

1,212

orphans were supported in various countries through the above projects





WATER FOR LIFE

New pilots were started exploring non-conventional ways of saving water in Uganda as well as import of new types of materials in an effort to improve efficiency and ensure value for money.

79

new wells & boreholes were installed in The Gambia, Guinea Bissau, Guinea, Ivory Coast, Kenya and Uganda.

41

existing wells/ boreholes were refurbished during the year.

PUBLIC BENEFIT

The key objectives of the charity were attained during the year by continued support and assistance to the people who have suffered from the effects of disasters.

The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, 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.

FINANCIAL POSITION

Strategic report

The charity is mainly dependent on voluntary donations from the public. During the year Humanity First UK continued to grow its income.

Humanity First UK has made a surplus in the year and continues to achieve its objectives and maintain necessary reserves over the year as the trustees consider appropriate.

The charity continued to expand its services to its beneficiaries by enhancing support and exploring new avenues to maximise humanitarian impact.

The charitable activities and marketing campaigns have increased publicity during the year and therefore this is expected to have a positive impact on income in the future.

In 2022 the charity was able to finish the year with a small surplus of...

£22,304

(2021: 141,254)

INVESTMENT POLICY AND OBJECTIVES

The charity has no long-term investments. The trustees are empowered by the memorandum and articles of association to decide on the course of action that they consider appropriate to further the charity's objects.

RESERVES POLICY

The charity aims to keep reserves of six months of all fixed expenditure, as well as £25,000 for immediate disaster relief response. The trustees believe this should provide sufficient funds to facilitate continuity of operations for the medium term.

FUTURE PLANS

The Trustees continue to explore new methods to increase efficiency and effectiveness in achieving the Charity's objectives. The Trustees aim to implement a robust plan to actively achieve and promote the objectives of the charity.

STRATEGIC REPORT

Financial and Risk Management Objectives and Policies

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces. This includes assessing the key success factors, critical dependencies, constraint factors and key milestones and performance indicators and an analysis of the highest impact risks to which charity is exposed
- The establishment of policies, systems, and procedures to mitigate risks
- Strategic and operational plans, an annual budget, and progress reporting against plans and budget
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

Identified risk	Measures in place to manage the risks
<p>Working in high-risk environments:</p> <ul style="list-style-type: none"> • Increase in financial and operational risks including disruptions in programmes, loss of access, delays in activities, loss of project documentation, and physical threat. • In some countries, financial sanctions apply. 	<ul style="list-style-type: none"> • Due diligence on implementing partners. • Systematic anti-terrorist checks on suppliers and partners. • Situation monitoring in conflict areas and for incidents. • Closely working with country partners to mitigate impact on programme delivery. • Adjustments to financial budgets and forecasts
<p>Financial sustainability:</p> <ul style="list-style-type: none"> • Challenges as a result of global pandemic and subsequent economic downturn leading to increase in demand as well as cost of delivering our services. Potential impact on fundraising. 	<ul style="list-style-type: none"> • Careful monitoring of fundraising market and Humanity First UK financial performance. • Programmes have been adapted to mitigate impact on income. • Clear plans to build reserves in the medium term.

STRUCTURE, GOVERNANCE AND MANAGEMENT



Governing Document

The Charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association.



Induction and Training of New Trustees

New trustees are appointed in accordance with its Articles of Association. The charity provides opportunities for training of all trustees. The Charity is organised so that the trustees meet regularly to oversee its affairs. The trustees have delegated the management of day-to-day affairs to the chairman.

Humanity First UK's senior management team brings a wealth of experience at senior executive level from the charity, corporate and humanitarian sectors. Between the team they have over 150 years (cumulative) of experience within the humanitarian and corporate sector. Many have direct experience leading emergency response teams in major disasters.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Employment Policy

- The Charity believes in the philosophy of an equal opportunities' employer.
- The charity currently doesn't employ any staff and all of its management team are also volunteers.
- The senior executives dedicate their time and professional expertise without any financial remuneration.

The market value to Humanity First UK of this time and experience amounts to over £600,000 each year.

1050

volunteers

24,813

volunteer hours



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

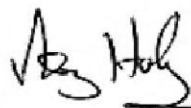
They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- 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 auditors are aware of that information.

AUDITORS

The auditors, Grant Harrod Lerman Davis LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting. Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24-07-2023 and signed on the board's behalf by:



.....
Aziz Ahmad Hafiz - Chairman

REPORT OF THE INDEPENDENT AUDITORS

Opinion

We have audited the financial statements of Humanity First UK (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Have been prepared in accordance with the requirements of the Companies Act 2006.
- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 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

REPORT OF THE INDEPENDENT AUDITORS

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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements
- the charitable company has not kept adequate accounting records
- we have not received all the information and explanations we require for our audit.
- the financial statements are not in agreement with the accounting records and returns

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities, 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.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion.

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.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries.

On this audit we do not believe there is a fraud risk related to revenue recognition because the Charity's revenue transactions are simple and low value with few, if any, judgmental aspects to revenue recognition. We are not aware of any incentives or pressures linked to revenue recognition.

We did not identify any additional fraud risks.

In determining the audit procedures, we took into account the results of our evaluation and testing of the operating effectiveness of fraud risk management controls.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Context of the ability of the audit to detect fraud or breaches of law or regulation

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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 Independent Auditors.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	432,107	569,967	1,002,074	1,004,095
Other trading activities	3	<u>80,497</u>	<u>-</u>	<u>80,497</u>	<u>3,130</u>
Total		<u>512,604</u>	<u>569,967</u>	<u>1,082,571</u>	<u>1,007,225</u>
EXPENDITURE ON					
Raising funds	4	83,193	-	83,193	31,036
Charitable activities	5				
Charitable activities		<u>136,525</u>	<u>840,549</u>	<u>977,074</u>	<u>834,935</u>
Total		<u>219,718</u>	<u>840,549</u>	<u>1,060,267</u>	<u>865,971</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	292,886 <u>(245,510)</u>	(270,582) <u>245,510</u>	22,304 <u>-</u>	141,254 <u>-</u>
Net movement in funds		47,376	(25,072)	22,304	141,254
RECONCILIATION OF FUNDS					
Total funds brought forward		208,852	145,322	354,174	212,920
TOTAL FUNDS CARRIED FORWARD		<u>256,228</u>	<u>120,250</u>	<u>376,478</u>	<u>354,174</u>

BALANCE SHEET

For the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	1,105
CURRENT ASSETS					
Stocks	12	4,158	-	4,158	45
Debtors	13	50,295	-	50,295	12,677
Cash at bank		<u>417,596</u>	<u>120,250</u>	<u>537,846</u>	<u>452,951</u>
		472,049	120,250	592,299	465,673
CREDITORS					
Amounts falling due within one year	14	<u>(215,821)</u>	-	<u>(215,821)</u>	<u>(112,604)</u>
NET CURRENT ASSETS					
		<u>256,228</u>	<u>120,250</u>	<u>376,478</u>	<u>353,069</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>256,228</u>	<u>120,250</u>	<u>376,478</u>	<u>354,174</u>
NET ASSETS					
		<u>256,228</u>	<u>120,250</u>	<u>376,478</u>	<u>354,174</u>
FUNDS					
Unrestricted funds	15			256,228	208,852
Restricted funds				<u>120,250</u>	<u>145,322</u>
TOTAL FUNDS					
				<u>376,478</u>	<u>354,174</u>

BALANCE SHEET

For the year ended 31 December 2022

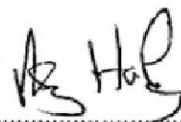
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for :

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011. The financial statements were approved by the Board of Trustees and authorised for the issue 24-07-2023 and were signed on its behalf by:



.....
Aziz Ahmad Hafiz - Chairman



CASH FLOW STATEMENT

For the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	84,895	208,487
Interest paid		<u>-</u>	<u>(3)</u>
Net cash provided by operating activities		<u>84,895</u>	<u>208,484</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		84,895	208,484
Cash and cash equivalents at the beginning of the reporting period		<u>452,951</u>	<u>244,467</u>
Cash and cash equivalents at the end of the reporting period		<u>537,846</u>	<u>452,951</u>

NOTES TO THE CASH FLOW STATEMENT

For the year ended 31 December 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	22,304	141,254
Adjustments for:		
Depreciation charges	1,105	1,105
Interest paid	-	3
(Increase)/decrease in stocks	(4,113)	327
(Increase)/decrease in debtors	(37,618)	21,902
Increase in creditors	<u>103,217</u>	<u>43,896</u>
Net cash provided by operations	<u>84,895</u>	<u>208,487</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	<u>452,951</u>	<u>84,895</u>	<u>537,846</u>
	<u>452,951</u>	<u>84,895</u>	<u>537,846</u>
Total	<u>452,951</u>	<u>84,895</u>	<u>537,846</u>

NOTES TO THE FINANCIAL STATEMENTS

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Computer equipment- 33% on cost

Stocks

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

Taxation

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

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

2. DONATIONS AND LEGACIES		2022	2021
		£	£
Donations		929,854	850,327
Gift aid		72,220	48,619
HF International Grant		-	105,149
		<u>1,002,074</u>	<u>1,004,095</u>
3. OTHER TRADING ACTIVITIES		2022	2021
		£	£
Merchandise & Tuck Shop Sales		<u>80,497</u>	<u>3,130</u>
4. RAISING FUNDS			
Raising donations and legacies		2022	2021
		£	£
Costs of sale		3,756	1,573
Donation processing charges		21,235	16,091
Fundraising costs		<u>58,202</u>	<u>13,372</u>
		<u>83,193</u>	<u>31,036</u>
5. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	Totals
	Costs	costs (see	
	£	note 6)	£
Charitable activities	<u>954,746</u>	<u>22,328</u>	<u>977,074</u>
6. SUPPORT COSTS			
	Management	Governance	Totals
	£	costs	£
Charitable activities	<u>15,128</u>	<u>7,200</u>	<u>22,328</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	7,200	8,380
Depreciation - owned assets	<u>1,105</u>	<u>1,105</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees of the charity are considered to be key management personnel and are all volunteers.

They do not receive any remuneration for their services (2021: £nil). Donations made by trustees in 2022 totalled £6,884 (2021: £4,394).

Trustees' expenses

Total expenses reimbursed by Humanity First UK to Trustees totalled £6,688 (2021: £1,275).

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	-	17,851
Social security costs	<u>-</u>	<u>1,616</u>
	<u>-</u>	<u>19,467</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Total employees	<u>-</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	426,783	577,312	1,004,095
Other trading activities	<u>3,130</u>	<u>-</u>	<u>3,130</u>
Total	<u>429,913</u>	<u>577,312</u>	<u>1,007,225</u>
EXPENDITURE ON			
Raising funds	31,036	-	31,036
Charitable activities			
Charitable activities	<u>156,436</u>	<u>678,499</u>	<u>834,935</u>
Total	<u>187,472</u>	<u>678,499</u>	<u>865,971</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>242,441</u> <u>(159,694)</u>	<u>(101,187)</u> <u>159,694</u>	<u>141,254</u> <u>-</u>
Net movement in funds	82,747	58,507	141,254
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>126,105</u>	<u>86,815</u>	<u>212,920</u>
TOTAL FUNDS CARRIED FORWARD	<u>208,852</u>	<u>145,322</u>	<u>354,174</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>3,315</u>
DEPRECIATION	
At 1 January 2022	2,210
Charge for year	<u>1,105</u>
	<u>3,315</u>
	<u>-</u>
At 31 December 2021	<u>1,105</u>

12. STOCKS

	2022	2021
	£	£
Stocks	<u>4,158</u>	<u>45</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	42,616	6,008
Prepayments and accrued income	<u>7,679</u>	<u>6,669</u>
	<u>50,295</u>	<u>12,677</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	911	-
Accrued expenses	<u>214,910</u>	<u>112,604</u>
	<u>215,821</u>	<u>112,604</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	208,852	292,886	(245,510)	256,228
Restricted funds				
Water For Life	78,419	(19,967)	-	58,452
Knowledge For Life	-	(79,814)	79,814	-
Disaster Relief	5,501	(30,027)	24,526	-
Food Security	-	(55,438)	55,438	-
Gift Of Sight	61,402	(3,909)	-	57,493
Global Health	-	(74,928)	74,928	-
Community Care	-	(10,804)	10,804	-
Orphan Care	-	4,305	-	4,305
	<u>145,322</u>	<u>(270,582)</u>	<u>245,510</u>	<u>120,250</u>
TOTAL FUNDS	<u>354,174</u>	<u>22,304</u>		<u>376,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	512,604	(219,718)	292,886
Restricted funds			
Water For Life	143,174	(163,141)	(19,967)
Knowledge For Life	3,895	(83,709)	(79,814)
Disaster Relief	185,461	(215,488)	(30,027)
Food Security	66,310	(121,748)	(55,438)
Gift Of Sight	13,720	(17,629)	(3,909)
Global Health	118,509	(193,437)	(74,928)
Community Care	4,284	(15,088)	(10,804)
Orphan Care	34,614	(30,309)	4,305
	<u>569,967</u>	<u>(840,549)</u>	<u>(270,582)</u>
TOTAL FUNDS	<u>1,082,571</u>	<u>(1,060,267)</u>	<u>22,304</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	126,105	242,441	(159,694)	208,852
Restricted funds				
Water For Life	59,708	18,711	-	78,419
Knowledge For Life	27,107	(111,893)	84,786	-
Disaster Relief	-	5,501	-	5,501
Food Security	-	(43,431)	43,431	-
Gift Of Sight	-	61,402	-	61,402
Global Health	-	(497)	497	-
Community Care	-	(24,512)	24,512	-
Orphan Care	-	(6,468)	6,468	-
	<u>86,815</u>	<u>(101,187)</u>	<u>159,694</u>	<u>145,322</u>
TOTAL FUNDS	<u>212,920</u>	<u>141,254</u>	<u>-</u>	<u>354,174</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,913	(187,472)	242,441
Restricted funds			
Water For Life	194,743	(176,032)	18,711
Knowledge For Life	18,442	(130,335)	(111,893)
Disaster Relief	172,170	(166,669)	5,501
	56,126	(99,557)	(43,431)
Gift Of Sight	88,088	(26,686)	61,402
Global Health	29,726	(30,223)	(497)
Community Care	944	(25,456)	(24,512)
Orphan Care	17,073	(23,541)	(6,468)
	<u>577,312</u>	<u>(678,499)</u>	<u>(101,187)</u>
TOTAL FUNDS	<u>1,007,225</u>	<u>(865,971)</u>	<u>141,254</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	126,105	535,327	(405,204)	256,228
Restricted funds				
Water For Life	59,708	(1,256)	-	58,452
Knowledge For Life	27,107	(191,707)	164,600	-
Disaster Relief	-	(24,526)	24,526	-
Food Security	-	(98,869)	98,869	-
Gift Of Sight	-	57,493	-	57,493
Global Health	-	(75,425)	75,425	-
Community Care	-	(35,316)	35,316	-
Orphan Care	-	(2,163)	6,468	4,305
	<u>86,815</u>	<u>(371,769)</u>	<u>405,204</u>	<u>120,250</u>
TOTAL FUNDS	<u>212,920</u>	<u>163,558</u>	<u>-</u>	<u>376,478</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	942,517	(407,190)	535,327
Restricted funds			
Water For Life	337,917	(339,173)	(1,256)
Knowledge For Life	22,337	(214,044)	(191,707)
Disaster Relief	357,631	(382,157)	(24,526)
Food Security	122,436	(221,305)	(98,869)
Gift Of Sight	101,808	(44,315)	57,493
Global Health	148,235	(223,660)	(75,425)
Community Care	5,228	(40,544)	(35,316)
Orphan Care	51,687	(53,850)	(2,163)
	<u>1,147,279</u>	<u>(1,519,048)</u>	<u>(371,769)</u>
TOTAL FUNDS	<u>2,089,796</u>	<u>(1,926,238)</u>	<u>163,558</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

16. RELATED PARTY DISCLOSURES

During the year Humanity First UK received a grant of £nil (2021: £105,149) from Humanity First and contributed £95,106 (2021: £104,204) as a grant to Humanity First.

As at reporting date of 31 December 2022, Humanity First UK owed £199,310 to Humanity First.

TRUSTEES

Aziz Ahmad Hafiz (Chairman)

Mirza Waqas Ahmad

Bockarie Tommy Kallon

Amtul Jamil Fariha Khan

Chaudhry Ijaz Ur Rehman

COMPANY SECRETARY

Waqar Laeeque Ahmed

AUDITORS

Grant Harrod Lerman Davis LLP, Chartered Accountants,
Statutory Auditors

1st Floor, Healthaid House, Marlborough Hill, Harrow
Middlesex, HA1 1UD



THANK YOU

We express our heartfelt thanks to the exceptional organisations that have supported Humanity First in our mission. Your support and dedication has played a crucial role in bringing positive change to countless lives.

Airlink
Al-Quds Open University
Anera
Aquabox
ASDA
Birzeit University
D&G Baltic Ltd
Department for Culture, Media and Sport
Ecowelle Limited
Foreign, Commonwealth & Development Office
Genuine Solutions Group
Oak Glen Surgery
Humanity First Cote d'Ivoire (Ivory Coast)
Humanity First Germany
Humanity First Ghana
Humanity First Guinea
Humanity First Guinea Bissau
Humanity First Jordan



Humanity First Kenya
Humanity First Palestine
Humanity First The Gambia
Humanity First Tunisia
Humanity First Uganda
King's Health Partners
Lajna Ima'llah UK
Logistics Cluster
Majlis Ansarullah UK
Mayor of Oxford
MedAid
Medical Aid for Palestinians (MAP)
MKA UK
National Health Service (NHS)
Edward Francis Small Teaching Hospital, Gambia
Pakistan High Commission London
Sainsbury's
Superslitters Ltd
TESCO
The Global Shelter Cluster (GSC)
The Wa Regional Hospital, Ghana
UNHRD
Water Survival Box
Wigan Council
World Food Programme (WFP)
World Health Organization (WHO)
7 Seas Holidays



Humanity First
Serving Mankind

 hfuk.org

 0203 011 0565

 info@uk.humanityfirst.org

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

Registered Charity No. 1188494 Registered Company No. 11512888 (England and Wales)

HUMANITY FIRST UK

England & Wales - Charity number 1188494

Accounts

REGISTERED COMPANY NUMBER: 11512888 (England and Wales)
REGISTERED CHARITY NUMBER: 1188494

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021
for
Humanity First UK

Grant Harrod Lerman Davis LLP
Chartered Accountants
Statutory Auditors
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Humanity First UK

Contents of the Financial Statements for the year ended 31 December 2021

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Humanity First UK

Report of the Trustees for the year ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

As an international disaster relief and development NGO Humanity First UK adheres to sphere standards as well as the Code of Conduct for the International Red Cross and Red Crescent Movement and NGO in Disaster Relief.

Strategic Objectives

- End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- Ensure healthy lives and promote well-being for all at all ages.
- Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- Ensure availability and sustainable management of water and sanitation for all.
- To foster partnerships and advocacy collaboration for the attainment of our objectives.

Grant Making

Grants or donations are made to Humanity First UK affiliate organisations who carry out its projects in developing countries. Grants are made with the agreement that they will be spent on projects for which these are provided for.

Humanity First UK

Report of the Trustees for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Significant Activities

Disaster Relief

- During the conflict in Gaza in May 2021, Humanity First was able to serve across a wide range of areas.
- 30,000 patients treated with emergency medical supplies provided in partnership with Medical Aid for Palestinians (MAP), as well as Dialysis filters for children.
- 50,000 people provided with clean water from Water Desalination Units installed through our partner Anera, using the latest reverse osmosis technology.
- Families supported with gardens where they were able to grow and sell their own vegetables. - sustainable agricultural support
- 200 Syrian refugees provided clothes for the winter in Jordan
- Due to the on-going covid pandemic, most of our disaster relief activities were focused on covid-related support, including the provision of emergency food supplies, financial and medical help.
- In The Gambia, a number of families were supported with food, emergency supplies and financial support after a heavy storm destroyed homes and livelihoods.

Water for Life

- 159 new and refurbished Water Wells were completed during 2021 in Africa and South Asia, providing clean, sustainable water for thousands.
- A community toilet was constructed in Abogomola Village, Northern Uganda, protecting people from dangerous disease.

Food Security

- 3 Milling machines were installed in Africa to improve the output of local crops, benefiting 1200 families.
- In The Gambia, 3,600 villagers, mainly women, benefited from community gardens funded by Humanity First.
- Food baskets were provided to poor families to help during Ramadhan.
- A number of projects were undertaken in Uganda to support local farmers, including goat transfers, supply of seeds, transportation and agriculture workshops.
- 49,500 people benefited from our Eid campaign to feed poor families.
- Walsall Foodbank: A second foodbank was established in Walsall, UK in June 2021. Walsall Foodbank is open 5 days a week, serving hundreds of families through walk in service and home deliveries. Around 2700 volunteer hours were spent in the 6 months since opening, providing 2100 food parcels. There are more than 400 regular users of the foodbank and around 810 people are served each month with a total of over 34,000 food items distributed worth an estimated £30,000.
- Mirfield Foodbank: Around 4700 volunteer hours were spent providing 6200 food parcels, each containing enough food items for a 2 weeks. Around 800 people a month have been provided food by Mirfield Foodbank.
- Community garden: In March 2021, a new project was initiated to create a community garden in the North of England. Run by Humanity First UK volunteers, it yields fresh produce for Humanity First Foodbanks and in some cases directly to the vulnerable.

Orphan Care

- Construction of a new Orphanage is underway in Uganda, in partnership with Humanity First Germany.
- A number of orphans were supported with educational scholarships in The Gambia, Kenya and Uganda and school bags and uniforms were provided to 20 orphans in Kenya.
- Several orphanages were provided with basic supplies in Guinea Conakry.

Global Health

- Foundation Stone was laid for Humanity First's Masroor Centre For Healthcare in Ivory Coast.
- 3 tonnes of medical grade antibacterial hand gel and 20,000 PPE gowns provided by UK donors, were distributed within Gambia Health Services.
- Medical camps and Covid safety distribution were provided for thousands of patients with limited or no access to medical facilities in Uganda, Kenya, The Gambia, Guinea Bissau, Jordan and Kenya.
- Our Jordan team ran a blood drive for local hospitals, generating 40 units.
- In Uganda, 4 health centres in remote areas were provided with 200 Mama Kits each to help impoverished expectant mothers. Similar donation was made to baby health centres to help families with new born babies.

Humanity First UK

Report of the Trustees for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

- In February 2021 we streamed a special episode of our Thought Leadership series entitled 'Tackling Vaccine Hesitancy'. Special guest Dr Faheem Younus, Chief of Infectious Diseases at the University of Maryland, USA, answered a host of questions regarding the safety of the Covid vaccine over a 50-minute broadcast.

Gift of Sight

- Our Kenya team, in partnership with Lions Sight First Eye Hospital, saw 77 patients, performing 16 cataract operations. Those with minor eye conditions were treated, medication given and 31 pairs of reading glasses were provided to people in need.
- Our Uganda team ran an eye screening camp where 1000 patients with eye issues were screened, with 210 cataract operations performed.
- Our teams in Ghana and Guinea Bissau delivered eye testing campaigns in primary schools and communities with no access to basic eye testing facilities.

Community Care

- 10 tricycles were provided to disabled people without the financial resources to buy them.

Knowledge for Life

- A new school was built in Ghana which will provide access to education for 150 pupils.
- 3 additional classrooms were built at our school in San Pedro, Ivory Coast, doubling capacity. It will also help attract government grants, making the project self-sustaining.
- School kits were provided to 1500 beneficiaries across 8 primary schools in Ivory Coast.
- A number of classroom transformation projects were undertaken, providing vibrant learning environments, furniture and much needed equipment for children.
- Our team in Kenya provided 166 back packs with equipment to Mashimoni Squatters Primary school, Kibera slums and Grapes Yard Children's home. A further 200 backpacks are ready to be donated.
- Mobile phone repair training was organised for Syrian refugees in Jordan, enabling them to make a living and 27 families were supported to send their children back to school.
- An IT Lab for the blind in Palestine was also funded to provide access to the latest braille technology, allowing the visually impaired to access the outside world.

Public Benefit

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 disasters. The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, vocational centres, 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.

STRATEGIC REPORT

Financial Position

The charity is mainly dependent on voluntary donations from the public. During the year Humanity First UK continued to have continued to grow its income. Humanity First UK has made a surplus in the year and continues to achieve its objectives and maintain necessary reserves over the year as the trustees consider appropriate. The charity continued to expand its services to its beneficiaries by enhancing support and exploring new avenues to maximise humanitarian impact. The charitable activities and marketing campaigns have created increased publicity during the year and therefore this is expected to have a positive impact on income in the future. In 2021 the charity was able to cross the 1Million milestone with a surplus of £354,174.

Investment Policy and Objectives

The charity has no long-term investments. The trustees are empowered by the memorandum and articles of association to decide on the course of action that they consider appropriate to further the charity's objects.

Reserves Policy

The charity aims to keep reserves of six months of all fixed expenditure, as well as £25,000 for immediate disaster relief response. The trustees believe this should provide sufficient funds to facilitate continuity of operations for the medium term.

Humanity First UK

Report of the Trustees for the year ended 31 December 2021

STRATEGIC REPORT

Financial and Risk Management Objectives and Policies

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces. This includes assessing the key success factors, critical dependencies, constraint factors and key milestones and performance indicators and an analysis of the highest impact risks to which charity is exposed
- The establishment of policies, systems, and procedures to mitigate risks
- Strategic and operational plans and an annual budget, and progress reporting against plans and budget
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

The trustees have identified that the major risks are related principally to the COVID-19 pandemic, the risk of a major fire/flood/building related incident, exposure to a major safeguarding or data privacy incident, and long-term financial sustainability. The Trustees have sought to mitigate risk where possible, particularly relating to ensuring that the organisation has access to appropriate governance, professional expertise, and management capability, and that there are plans for and investment in achieving financial sustainability. On this basis the Trustees are satisfied that all material risks are managed effectively, and that the charity will be funded adequately for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association.

Induction and Training of New Trustees

New trustees are appointed in accordance with its Articles of Association. The charity provides opportunities for training of all trustees. The Charity is organised so that the trustees meet regularly to oversee its affairs. The trustees have delegated the management of day-to-day affairs to the chairman.

Humanity First UK benefits from a senior management team that brings with it a wealth of experience at senior executive level from the charity, corporate and humanitarian sectors. Between the team they have over 150 years (cumulative) of experience within the humanitarian and corporate sector. Many have direct experience leading emergency response teams in major disasters.

Employment Policy

The Charity believes in the philosophy of an equal opportunities' employer. The senior executives dedicate their time and professional expertise without any financial remuneration. The market value to Humanity First UK of this time and experience amounts to some £640,000 each year. Humanity First UK also benefits from the support of hundreds of devoted volunteers. Estimated man hours spent on volunteering by volunteers is more than 500 FTE (full time equivalent). The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in advancing the Charity's objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11512888 (England and Wales)

Registered Charity number

1188494

Registered office

Unit 27 Red Lion Business Park
Red Lion Road
Surbiton
Surrey
KT6 7Q

Humanity First UK
Report of the Trustees
for the year ended 31 December 2021

Trustees

Mirza Waqas Ahmad
Aziz Ahmad Hafiz
Bockarie Tommy Kallon
Amtul Jamil Fariha Khan
Chaudhry Ijaz Ur Rehman

Company Secretary

Bilal Ahmad Waseem

Auditors

Grant Harrod Lerman Davis LLP
Chartered Accountants
Statutory Auditors
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

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

In so far as the trustees are aware:

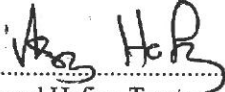
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Grant Harrod Lerman Davis LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Humanity First UK
Report of the Trustees
for the year ended 31 December 2021

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on15/1/23..... and signed on the board's behalf by:



.....
Aziz Ahmad Hafiz - Trustee

Report of the Independent Auditors to the Trustees of Humanity First UK

Opinion

We have audited the financial statements of Humanity First UK (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 31 December 2021 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Humanity First UK**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Report of the Independent Auditors to the Trustees of Humanity First UK

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and inspection of policy documentation as to the Charity's high-level policies and procedures to prevent and detect fraud, as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because the Charity's revenue transactions are simple and low value with few, if any, judgmental aspects to revenue recognition. We are not aware of any incentives or pressures linked to revenue recognition.

We did not identify any additional fraud risks.

In determining the audit procedures, we took into account the results of our evaluation and testing of the operating effectiveness of fraud risk management controls.

We also performed procedures including identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual accounts. Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

Context of the ability of the audit to detect fraud or breaches of law or regulation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

**Report of the Independent Auditors to the Trustees of
Humanity First UK**

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 Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Grant Harrod Lerman Davis LLP
Chartered Accountants
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date: 13/11/23

Humanity First UK

**Statement of Financial Activities
for the year ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	426,783	577,312	1,004,095	596,920
Other trading activities	3	3,130	-	3,130	2,123
Total		<u>429,913</u>	<u>577,312</u>	<u>1,007,225</u>	<u>599,043</u>
EXPENDITURE ON					
Raising funds	4	31,036	-	31,036	8,635
Charitable activities	5	156,436	678,499	834,935	377,489
Total		<u>187,472</u>	<u>678,499</u>	<u>865,971</u>	<u>386,124</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	242,441 (159,694)	(101,187) 159,694	141,254 -	212,919 -
Net movement in funds		<u>82,747</u>	<u>58,507</u>	<u>141,254</u>	<u>212,919</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		126,105	86,815	212,920	1
TOTAL FUNDS CARRIED FORWARD		<u><u>208,852</u></u>	<u><u>145,322</u></u>	<u><u>354,174</u></u>	<u><u>212,920</u></u>

The notes form part of these financial statements

Humanity First UK

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	1,105	-	1,105	2,210
CURRENT ASSETS					
Stocks	12	45	-	45	372
Debtors	13	12,677	-	12,677	34,579
Cash at bank		307,629	145,322	452,951	244,467
		<u>320,351</u>	<u>145,322</u>	<u>465,673</u>	<u>279,418</u>
CREDITORS					
Amounts falling due within one year	14	(112,604)	-	(112,604)	(68,708)
NET CURRENT ASSETS					
		<u>207,747</u>	<u>145,322</u>	<u>353,069</u>	<u>210,710</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>208,852</u>	<u>145,322</u>	<u>354,174</u>	<u>212,920</u>
NET ASSETS					
		<u>208,852</u>	<u>145,322</u>	<u>354,174</u>	<u>212,920</u>
FUNDS					
	15			208,852	126,105
Unrestricted funds				145,322	86,815
Restricted funds				<u>354,174</u>	<u>212,920</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on15.11.23..... and were signed on its behalf by:

..........

The notes form part of these financial statements

Humanity First UK

Balance Sheet - continued
31 December 2021

Aziz Ahmad Hafiz - Trustee

The notes form part of these financial statements

Humanity First UK
Cash Flow Statement
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	208,487	247,781
Interest paid		(3)	-
		<u>208,484</u>	<u>247,781</u>
Net cash provided by operating activities			
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(3,315)
		<u>-</u>	<u>(3,315)</u>
Net cash provided by/(used in) investing activities			
Change in cash and cash equivalents in the reporting period			
		<u>208,484</u>	<u>244,466</u>
Cash and cash equivalents at the beginning of the reporting period			
		<u>244,467</u>	<u>1</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>452,951</u></u>	<u><u>244,467</u></u>

The notes form part of these financial statements

Humanity First UK

**Notes to the Cash Flow Statement
for the year ended 31 December 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	141,254	212,919
Adjustments for:		
Depreciation charges	1,105	1,105
Interest paid	3	-
Decrease/(increase) in stocks	327	(372)
Decrease/(increase) in debtors	21,902	(34,579)
Increase in creditors	43,896	68,708
	<u>208,487</u>	<u>247,781</u>
Net cash provided by operations	<u>208,487</u>	<u>247,781</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
Net cash			
Cash at bank	244,467	208,484	452,951
	<u>244,467</u>	<u>208,484</u>	<u>452,951</u>
Total	<u>244,467</u>	<u>208,484</u>	<u>452,951</u>

The notes form part of these financial statements

Humanity First UK

Notes to the Financial Statements
for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Computer equipment - 33% on cost

Stocks

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

Taxation

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

Fund accounting

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

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

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	850,327	467,975
Gift aid	48,619	15,053
HF International Grant	105,149	103,892
Government Grants	-	10,000
	<u>1,004,095</u>	<u>596,920</u>

Humanity First UK

Notes to the Financial Statements - continued
for the year ended 31 December 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Merchandise income	<u>3,130</u>	<u>2,123</u>

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Costs of sale	1,573	443
Donation processing charges	16,091	8,192
Fundraising costs	13,372	-
	<u>31,036</u>	<u>8,635</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>796,080</u>	<u>38,855</u>	<u>834,935</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	<u>30,475</u>	<u>8,380</u>	<u>38,855</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	8,380	-
Depreciation - owned assets	<u>1,105</u>	<u>1,105</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

The trustees of the charity are considered to be key management personnel and are all volunteers.

They do not receive any remuneration for their services (2020: £nil). Donations made by trustees in 2021 totalled £4,394 (2020:£2,505).

The trustees that served in the year are included on page 5.

Humanity First UK

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Total expenses reimbursed by Humanity first to Trustees totalled £1,275 (2020: £462).

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	17,851	2,917
Social security costs	1,616	200
	<u>19,467</u>	<u>3,117</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Total employees	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	317,717	279,203	596,920
Other trading activities	2,123	-	2,123
Total	<u>319,840</u>	<u>279,203</u>	<u>599,043</u>
EXPENDITURE ON			
Raising funds	8,635	-	8,635
Charitable activities			
Charitable activities	185,101	192,388	377,489
Total	<u>193,736</u>	<u>192,388</u>	<u>386,124</u>
NET INCOME	126,104	86,815	212,919
RECONCILIATION OF FUNDS			
Total funds brought forward	1	-	1
TOTAL FUNDS CARRIED FORWARD	<u>126,105</u>	<u>86,815</u>	<u>212,920</u>

Humanity First UK

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

11. TANGIBLE FIXED ASSETS		Computer equipment £
COST		
At 1 January 2021 and 31 December 2021		3,315
DEPRECIATION		
At 1 January 2021		1,105
Charge for year		1,105
At 31 December 2021		2,210
NET BOOK VALUE		
At 31 December 2021		1,105
At 31 December 2020		2,210
12. STOCKS		
	2021	2020
	£	£
Stocks	45	372
	<u>45</u>	<u>372</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Trade debtors	6,008	12,551
Prepayments and accrued income	6,669	22,028
	<u>12,677</u>	<u>34,579</u>
14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Trade creditors	-	3,524
Social security and other taxes	-	526
Other creditors	-	61,158
Accrued expenses	112,604	3,500
	<u>112,604</u>	<u>68,708</u>

Humanity First UK

Notes to the Financial Statements - continued
for the year ended 31 December 2021

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	126,105	242,441	(159,694)	208,852
Restricted funds				
Water For Life	59,708	18,711	-	78,419
Knowledge For Life	27,107	(111,893)	84,786	-
Disaster Relief	-	5,501	-	5,501
Food Security	-	(43,431)	43,431	-
Gift Of Sight	-	61,402	-	61,402
Global Health	-	(497)	497	-
Community Care	-	(24,512)	24,512	-
Orphan Care	-	(6,468)	6,468	-
	<u>86,815</u>	<u>(101,187)</u>	<u>159,694</u>	<u>145,322</u>
TOTAL FUNDS	<u>212,920</u>	<u>141,254</u>	<u>-</u>	<u>354,174</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,913	(187,472)	242,441
Restricted funds			
Water For Life	194,743	(176,032)	18,711
Knowledge For Life	18,442	(130,335)	(111,893)
Disaster Relief	172,170	(166,669)	5,501
Food Security	56,126	(99,557)	(43,431)
Gift Of Sight	88,088	(26,686)	61,402
Global Health	29,726	(30,223)	(497)
Community Care	944	(25,456)	(24,512)
Orphan Care	17,073	(23,541)	(6,468)
	<u>577,312</u>	<u>(678,499)</u>	<u>(101,187)</u>
TOTAL FUNDS	<u>1,007,225</u>	<u>(865,971)</u>	<u>141,254</u>

Humanity First UK

Notes to the Financial Statements - continued
for the year ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1	126,104	126,105
Restricted funds			
Water For Life	-	59,708	59,708
Knowledge For Life	-	27,107	27,107
	-	86,815	86,815
TOTAL FUNDS	1	212,919	212,920

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	319,840	(193,736)	126,104
Restricted funds			
Water For Life	141,448	(81,740)	59,708
Knowledge For Life	137,755	(110,648)	27,107
	279,203	(192,388)	86,815
TOTAL FUNDS	599,043	(386,124)	212,919

Humanity First UK

Notes to the Financial Statements - continued
for the year ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1	368,545	(159,694)	208,852
Restricted funds				
Water For Life	-	78,419	-	78,419
Knowledge For Life	-	(84,786)	84,786	-
Disaster Relief	-	5,501	-	5,501
Food Security	-	(43,431)	43,431	-
Gift Of Sight	-	61,402	-	61,402
Global Health	-	(497)	497	-
Community Care	-	(24,512)	24,512	-
Orphan Care	-	(6,468)	6,468	-
	-	(14,372)	159,694	145,322
TOTAL FUNDS	1	354,173	-	354,174

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	749,753	(381,208)	368,545
Restricted funds			
Water For Life	336,191	(257,772)	78,419
Knowledge For Life	156,197	(240,983)	(84,786)
Disaster Relief	172,170	(166,669)	5,501
Food Security	56,126	(99,557)	(43,431)
Gift Of Sight	88,088	(26,686)	61,402
Global Health	29,726	(30,223)	(497)
Community Care	944	(25,456)	(24,512)
Orphan Care	17,073	(23,541)	(6,468)
	856,515	(870,887)	(14,372)
TOTAL FUNDS	1,606,268	(1,252,095)	354,173

Humanity First UK

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

16. RELATED PARTY DISCLOSURES

During the year Humanity First UK received a grant of £105,149 (2020: £103,892) from Humanity First and contributed £104,204 (2020: £56,157) as a grant to Humanity First.

As at reporting date of 31 December 2021, Humanity First UK owed £104,204 to Humanity First.

HUMANITY FIRST UK

England & Wales - Charity number 1188494

Accounts



ANNUAL REPORT 2020

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2020

FOR

HUMANITY FIRST UK

(A COMPANY LIMITED BY GUARANTEE)

[hfuk.org](https://www.hfuk.org)

CHARITY NUMBER: 1188494

COMPANY NUMBER: 11512888

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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REFERENCE & ADMINISTRATIVE DETAILS

TRUSTEES	Mr Mirza Waqas Ahmad Dr Aziz Ahmad Hafiz Mr Bockarie Tommy Kallon Dr. Amtul Jamil Fariha Khan Dr Chaudhry Ijaz Ur Rehman
COMPANY SECRETARY	Mr Bilal Ahmad Waseem
REGISTERED OFFICE	Unit 27 Red Lion Business Park Red Lion Road Surbiton Surrey KT6 7Q
REGISTERED COMPANY NUMBER	11512888 (England and Wales)
REGISTERED CHARITY NUMBER	1188494
INDEPENDENT EXAMINER	A.C.T Audit 48 Dover Street Mayfair London W1S 4FF

CHAIRMAN'S REPORT

As we come to the close of 2020, we reflect on an ominous year in which we lost many lives to the global coronavirus pandemic and the world effectively came to a standstill.

For Humanity First the year started with an internal restructuring whereby our charity Humanity First (Reg no. 1149693) took on a global governance role and Humanity First UK was registered on 11th March 2020

Our ongoing work concentrated on countries in West Africa, East Africa, North Africa, the Middle East as well as here in the UK.

The coronavirus pandemic left nations rich and poor struggling to deal with the impact of the emergency both humanitarian and economic. As with many other organisations we rapidly reassessed our commitments and ensured our supported countries were able to respond to the emergency developing at different rates across different countries.

At the same time there was a huge, unprecedented need here in the UK with the pandemic impacting food poverty, PPE provision and people's mental health. Our teams responded rapidly and soon we established a Coronavirus Support Line across the UK as well as our first foodbank in Mirfield, West Yorkshire.

To share our expertise and relationships with the wider population our teams moved into the virtual world with a series of thought leadership lectures highlighting various humanitarian angles of the covid pandemic.

As we look ahead to 2021 with the pandemic far from over our focus is on three key areas.

- strengthening our fundamental basics both in terms of the development of our staff and responders around the world enabling them to serve more effectively

- Developing partnerships with like-minded organisations to ensure that humanitarian provision reaches the most deserving.

- Advocate our unique strength, our trained responders, and their ability to deliver effectively around the world.

A handwritten signature in grey ink that reads "Aziz Hafiz". The signature is written in a cursive, slightly stylized font.

Dr Aziz Ahmad Hafiz – (Chairman of Board of Trustees)

On 27th September 2021

The trustees present their report and the financial statements for the year ended 31st December 2020. The trustees who are also the directors for the purposes of companies act 2006 have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE, AND MANAGEMENT

The Charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association.

TRUSTEE INDUCTION AND TRAINING

New trustees are appointed in accordance with its Articles of Association. The charity provides opportunities for training of all trustees. The Charity is organised so that the trustees meet regularly to oversee its affairs. The trustees have delegated the management of day-to-day affairs to the chairman.

Humanity First UK benefits from a senior management team that brings with it a wealth of experience at senior executive level from the charity, corporate and humanitarian sectors. Between the team they have over 150 years (cumulative) of experience within the humanitarian and corporate sector. Many have direct experience leading emergency response teams in major disasters.

Continued...

RISK MANAGEMENT

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces. This includes assessing the key success factors, critical dependencies, constraint factors and key milestones and performance indicators and an analysis of the highest impact risks to which charity is exposed
- The establishment of policies, systems, and procedures to mitigate risks
- Strategic and operational plans and an annual budget, and progress reporting against plans and budget
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

The trustees have identified that the major risks are related principally to the COVID-19 pandemic, the risk of a major fire/flood/building related incident, exposure to a major safeguarding or data privacy incident, and long-term financial sustainability. The Trustees have sought to mitigate risk where possible, particularly relating to ensuring that the organisation has access to appropriate governance, professional expertise, and management capability, and that there are plans for and investment in achieving financial sustainability. On this basis the Trustees are satisfied that all material risks are managed effectively, and that the charity will be funded adequately for the foreseeable future.

Continued...

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 disasters. The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, vocational centres, 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.

EMPLOYMENT POLICY

The Charity believes in the philosophy of an equal opportunities' employer. The senior executives dedicate their time and professional expertise without any financial remuneration. The market value to Humanity First UK of this time and experience amounts to some £640,000 each year. Humanity First UK also benefits from the support of hundreds of devoted volunteers. Estimated man hours spent on volunteering by volunteers is more than 500 FTE (full time equivalent). The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in advancing the Charity's objectives.

OBJECTIVES AND ACTIVITIES

STRATEGIC OBJECTIVES AND ACTIVITIES

As an international disaster relief and development NGO Humanity First UK adheres to sphere standards as well as the Code of Conduct for the International Red Cross and Red Crescent Movement and NGO in Disaster Relief.

STRATEGIC OBJECTIVES

- End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- Ensure healthy lives and promote well-being for all at all ages.
- Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- Ensure availability and sustainable management of water and sanitation for all.
- To foster partnerships and advocacy collaboration for the attainment of our objectives.

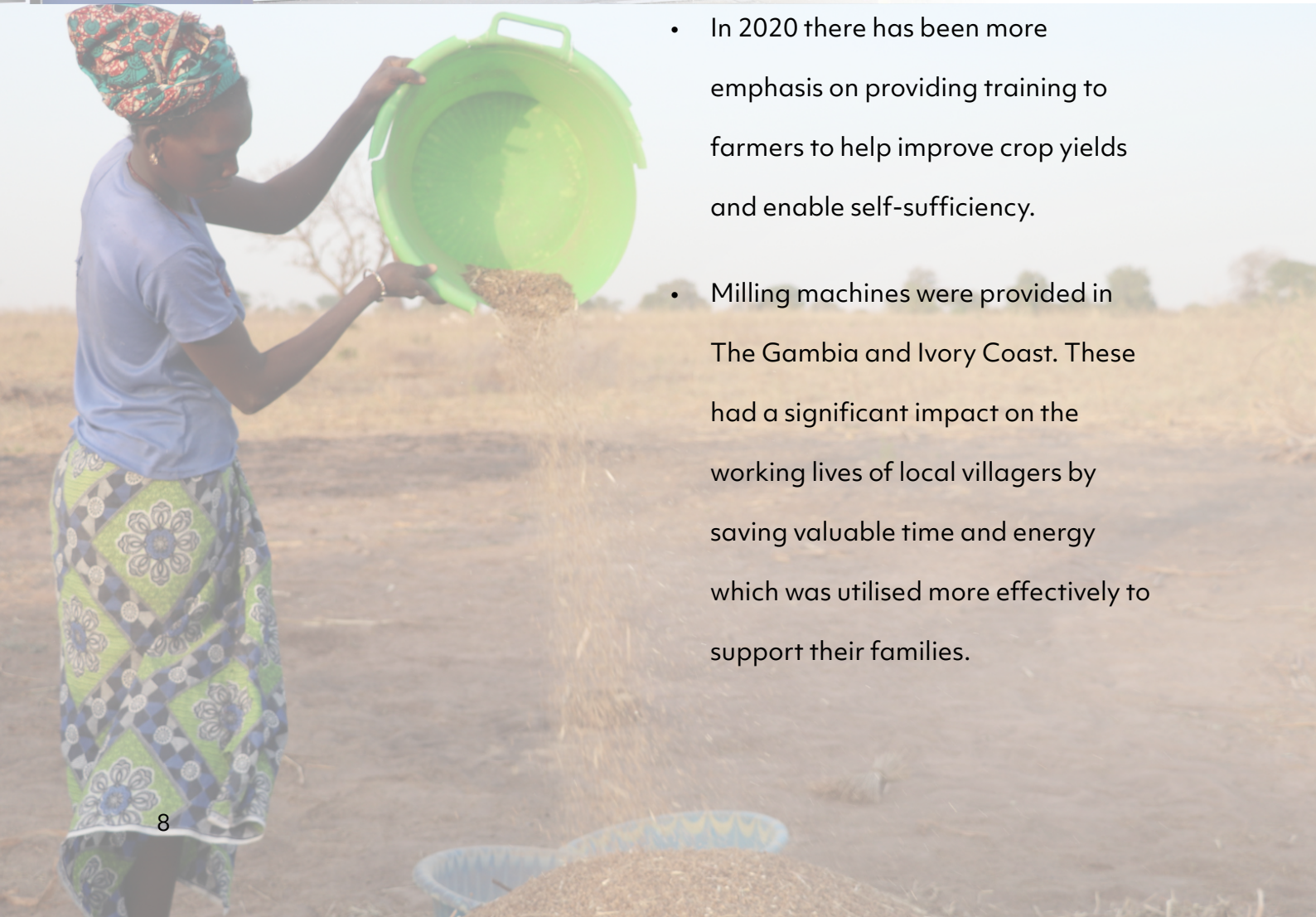
GRANT MAKING

Grants or donations are made to Humanity First UK affiliate organisations who carry out its projects in developing countries. Grants are made with the agreement that they will be spent on projects for which they are provided for.

FOOD SECURITY



- In June 2020 Our first foodbank in Mirfield, West Yorkshire became operational.
- The foodbank has been serving hundreds of families with a walk-in service and home deliveries to the surrounding areas.
- Throughout the year 1,855 food parcels were provided to the vulnerable and needy.



- In 2020 there has been more emphasis on providing training to farmers to help improve crop yields and enable self-sufficiency.
- Milling machines were provided in The Gambia and Ivory Coast. These had a significant impact on the working lives of local villagers by saving valuable time and energy which was utilised more effectively to support their families.

THOUGHT LEADERSHIP

Using industry experts within Humanity First UK and externally we hosted a series of thought leadership lectures. These covered subjects relevant to the Covid pandemic. Areas such as the economic, humanitarian and mental health impact of Covid were discussed in a series of online seminars. Experts included Hugo Slim and Professor Jeremy Howick from the University of Oxford as well as Professor Atif Mian from Princeton University.



HUMANITARIAN ENGAGEMENT & COORDINATION

We continue to engage with the international humanitarian community by attending the United Nations Global Logistics Cluster bi-annual meetings as well as representation at the Annual Humanitarian Networks Partners Week at the UN in Geneva

WATER FOR LIFE



- Water for life projects aim to help provide clean water infrastructure throughout the developing world.
- In 2020 new water wells, boreholes and water pumps were installed in The Gambia, Ivory Coast, Kenya, Guinea Bissau, Uganda, Guinea, Ghana and in Pakistan.
- These installations have had a huge impact by reducing the time spent to collect water. This has allowed women and children particularly to make more effective use of their time in educational and home activities.
- Damaged water installations across many villages were also rehabilitated.



GIFT OF SIGHT

In 2020 gift of sight camps were organised in which a range of eyes



KNOWLEDGE FOR LIFE

- Projects to improve classrooms were carried out throughout some developing countries in Africa as well as new classroom blocks built in Ghana.
- Due to the impact of Covid lockdowns, some schools and skills centres were closed in Africa therefore Humanity First UK covered the operational costs.



GLOBAL HEALTH

- A medical team from the United Kingdom conducted outreach camps in remote villages in The Gambia, Guinea Bissau, Guinea, and Ivory Coast.
- Our local medical teams in Uganda, Ivory Coast, and The Gambia continued regular medical outreach camps throughout the year.





ORPHAN CARE

Hundreds of orphans were supported in Uganda, Kenya, and Guinea Bissau with food, school fees and clothes.

DISASTER RELIEF

- The coronavirus pandemic has impacted all areas of our work and many resources were realigned to support this disaster.
- In the UK a national coronavirus support line was setup to provide psycho-social support, sign posting to appropriate resources as well as delivering essential items.



- Personal protective equipment was supplied to a range of countries including Ghana, The Gambia, Guinea Bissau, Guinea, Uganda, Kenya, and Tunisia. In the UK essential PPE was also provided to the NHS through our partner International Health Partners.
- Our trained disaster responders, responded to floods in Ghana, Guinea Bissau, Kenya, and Uganda by providing essential humanitarian assistance.

FINANCIAL REVIEW

The charity is dependent on voluntary donations from the public. During the year Humanity First UK has continued to grow its income. Humanity First UK has made a surplus in the year and continues to achieve its objectives and maintain necessary reserves over the year as the trustees consider appropriate. The risk to income is lowering as over the year there have been increase in regular donors. The charity continued to expand its services to its beneficiaries by enhancing support and exploring new avenues to maximise humanitarian impact. The charitable activities and marketing campaigns have created increased publicity during the year and therefore this is expected to have a positive impact on income in the future. In 2020 the charity was able to raise the total income of £599,041 and spend £317,793 on charitable activities.

INVESTMENT POLICY

The charity has no long-term investments. The trustees are empowered by the memorandum and articles of association to decide on the course of action that they consider appropriate to further the charity's objects.

RESERVES POLICY

As this is the first operational year of the charity, the aim is to keep reserves of three months of all fixed expenditure. The trustees believe this should provide sufficient funds to facilitate continuity of operations for the medium term. The Charity's long term aim is to hold reserves equivalent to nine months of all fixed expenditure.

Continued...

FUTURE PLANS

The Trustees continue to explore new methods to increase efficiency and effectiveness in achieving the charity's objectives. The Trustees aim to implement a robust plan to actively achieve and promote the objectives of the charity.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

Continued...

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of 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 preparing the Trustees Report, the Trustees have taken advantage of the exemption available to small companies and have not prepared a strategic report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 September 2021 and signed on the board's behalf by:



Dr Aziz Ahmad Hafiz - Trustee

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of HUMANITY FIRST UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

Continued...

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

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

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

ACT AUDIT LIMITED

Pierpaolo Spadoni FCCA

Association of Chartered Certified Accountants

A.C.T Audit

48 Dover Street

Mayfair

London

W1S 4FF

Date: 28/09/2021

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

				Year Ended 31.12.20	Period 13.8.18 to 31.12.19
	Notes	Unrestricted £	Restricted £	Total Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	317,715	279,203	596,918	1
Other trading activities	3	2,123	-	2,123	-
Total		319,838	279,203	599,041	1
EXPENDITURE ON					
Raising funds	4	11,332	420	11,752	-
Charitable activities	5				
Charitable activities		182,402	191,968	374,370	-
Total		193,734	192,388	386,122	-
NET INCOME		126,104	86,815	212,919	1
RECONCILIATION OF FUNDS					
Total funds brought forward		1	-	1	-
TOTAL FUNDS CARRIED FORWARD		126,105	86,815	212,920	1

The notes form part of these financial statements

BALANCE SHEET

31 December 2020

	Notes	31.12.20 £	31.12.19 £
FIXED ASSETS			
Tangible assets	10	2,210	-
CURRENT ASSETS			
Stocks	11	372	-
Debtors	12	34,579	-
Cash at bank		244,467	1
CREDITORS			
Amounts falling due within one year	13	-68,708	-
NET CURRENT ASSETS		210,710	1
TOTAL ASSETS LESS CURRENT LIABILITIES		212,920	1
NET ASSETS		212,920	
FUNDS	15		
Unrestricted funds		126,105	1
Restricted funds		86,815	-
TOTAL FUNDS		212,920	1

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on

27 September 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Aziz Hafiz', written in a cursive style.

Dr Aziz Ahmad Hafiz - Trustee

CASH FLOW STATEMENT

For the year ended 31 December 2020

		Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Cash flows from operating activities	Notes		
Cash generated from operations	1	247,781	1
Net cash provided by operating activities		247,781	1
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,315)	-
Net cash (used in)/provided by investing activities		(3,315)	-
Change in cash and cash equivalents in the reporting period		244,466	1
Cash and cash equivalents at the beginning of the reporting period		1	-
Cash and cash equivalents at the end of the reporting period		244,467	1

The notes form part of these financial statements

NOTES TO CASH FLOW STATEMENT

For the year ended 31 December 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	212,919	1
Adjustments for:		
Depreciation charges	1,105	-
Increase in stocks	-372	-
Increase in debtors	-34,579	-
Increase in creditors	68,708	-
Net cash provided by operations	247,781	1

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank	1	244,466	244,467
	1	244,466	244,467
Total	1	244,466	244,467

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" under the historical cost convention, the requirements of the Companies Act 2006 and to comply with the Charities SORP 2015.

Humanity First (UK) is a private company limited by guarantee incorporated in England and Wales.

INCOME

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

Continued...

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Computer equipment - 33% on cost

STOCKS

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

TAXATION

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

FUND ACCOUNTING

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

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

Continued...

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Fund Accounting

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

2. DONATIONS AND LEGACIES

	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Gift aid	15,053	-
Donations	467,973	1
HF International Grant	103,892	-
Government Grants	10,000	-
	596,918	1

3. OTHER TRADING ACTIVITIES

	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Merchandise Income	2,123	-

4. RAISING FUNDS

Other trading activities	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Staff costs	3,117	-
Bank Fees	899	-
Cost of Sale	443	-
Merchant Fees	7,293	-
	11,752	-

Continued...

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	374,370

6. OTHER TRADING ACTIVITIES

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Depreciation - owned assets	1,105	-

7. TRUSTEES' REMUNERATION AND BENEFITS

The trustees of the charity are considered to be key management personnel and are all volunteers.

They do not receive any remuneration for their services (2019: £nil).

Donations made by trustees in 2020 totalled £2,505.00 (2019:£0.00).

The trustees that served in the year are included on page 1

Trustees' expenses

Total expenses reimbursed by Humanity first to Trustees were of 462.58.

8. STAFF COSTS

	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Wages and salaries	2,917	-
Social security costs	200	-
	3,117	-

Continued...

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

8. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.20 £	Period 13.8.18 to 31.12.19 £
Admin Staff	1	-

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1	-	1
NET INCOME	1	-	1
TOTAL FUNDS CARRIED FORWARD	1	-	1

10. TANGIBLE FIXED ASSETS

	Total funds £
COST	
Additions	3,315
DEPRECIATION	
Charge for year	1,105
NET BOOK VALUE	
At 31 December 2020	2,210
At 31 December 2019	-

Continued...

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

11. STOCKS

	31.12.20	31.12.19
	£	£
Staff costs	372	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	12,551	-
Prepayments and accrued income	22,028	-
	34,579	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	3,525	-
Social security and other taxes	526	-
Other creditors	61,157	-
Accrued expenses	3,500	-
	68,708	-

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

			31.12.20	31.12.19
	Unrestricted fund	Restricted fund	Total funds	Total funds
	£	£	£	£
Fixed assets	2,210	-	2,210	-
Current assets	168,837	110,581	279,418	1
Current liabilities	-44,942	-23,766	-68,708	-
	126,105	86,815	212,920	1

15. MOVEMENT IN FUNDS

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Unrestricted funds			
General fund	1	126,104	126,105
Restricted funds			
Restricted	-	86,815	86,815
TOTAL FUNDS	1	212,919	212,920

15. MOVEMENT IN FUNDS - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Unrestricted funds			
General fund	319,838	(193,734)	126,104
Restricted funds			
Restricted	279,203	(192,388)	86,815
TOTAL FUNDS	599,041	(386,122)	212,919

Comparatives for movement in funds

	Net movement In funds £	At 31.12.19 £
Unrestricted funds		
General fund	1	1
TOTAL FUNDS	1	1

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

	Unrestricted fund £	Restricted fund £	Total funds £
Unrestricted funds			
General fund	1	-	1
TOTAL FUNDS	1	-	1

16. RELATED PARTY DISCLOSURES

During the year Humanity First UK received a grant of £103,892 from Humanity First and contributed £56,157 as a grant to Humanity First.

As at reporting date of 31 December 2020, Humanity First UK owed £61,157 to Humanity First.

17. POST BALANCE SHEET EVENTS

There were no subsequent events identified since the balance sheet date.