

**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

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

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Report of the Independent Auditors</b>	7 to 10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12 to 13
<b>Cash Flow Statement</b>	14
<b>Notes to the Cash Flow Statement</b>	15
<b>Notes to the Financial Statements</b>	16 to 23

**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:

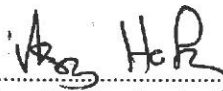
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**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, on .....15/11/23..... 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](http://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: 15/1/23 .....

# 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	426,783	577,312	1,004,095	596,920
Other trading activities	3	3,130	-	3,130	2,123
<b>Total</b>		<u>429,913</u>	<u>577,312</u>	<u>1,007,225</u>	<u>599,043</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	31,036	-	31,036	8,635
Charitable activities	5	156,436	678,499	834,935	377,489
<b>Total</b>		<u>187,472</u>	<u>678,499</u>	<u>865,971</u>	<u>386,124</u>
<b>NET INCOME/(EXPENDITURE)</b>		242,441	(101,187)	141,254	212,919
Transfers between funds	15	(159,694)	159,694	-	-
<b>Net movement in funds</b>		<u>82,747</u>	<u>58,507</u>	<u>141,254</u>	<u>212,919</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		126,105	86,815	212,920	1
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>208,852</u>	<u>145,322</u>	<u>354,174</u>	<u>212,920</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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,105	-	1,105	2,210
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(112,604)	-	(112,604)	(68,708)
<b>NET CURRENT ASSETS</b>		<u>207,747</u>	<u>145,322</u>	<u>353,069</u>	<u>210,710</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>208,852</u>	<u>145,322</u>	<u>354,174</u>	<u>212,920</u>
<b>NET ASSETS</b>		<u>208,852</u>	<u>145,322</u>	<u>354,174</u>	<u>212,920</u>
<b>FUNDS</b>	15				
Unrestricted funds				208,852	126,105
Restricted funds				145,322	86,815
<b>TOTAL FUNDS</b>				<u>354,174</u>	<u>212,920</u>

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

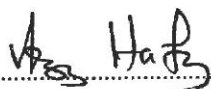
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 .....15.11.23..... 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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	208,487	247,781
Interest paid		(3)	-
Net cash provided by operating activities		<u>208,484</u>	<u>247,781</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(3,315)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(3,315)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>208,484</u>	<u>244,466</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>244,467</u>	<u>1</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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
<b>Net cash provided by operations</b>	<b>208,487</b>	<b>247,781</b>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	317,717	279,203	596,920
Other trading activities	<u>2,123</u>	<u>-</u>	<u>2,123</u>
<b>Total</b>	<u>319,840</u>	<u>279,203</u>	<u>599,043</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,635	-	8,635
<b>Charitable activities</b>			
Charitable activities	<u>185,101</u>	<u>192,388</u>	<u>377,489</u>
<b>Total</b>	<u>193,736</u>	<u>192,388</u>	<u>386,124</u>
<b>NET INCOME</b>	126,104	86,815	212,919
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1</u>	<u>-</u>	<u>1</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	3,315
<b>DEPRECIATION</b>	
At 1 January 2021	1,105
Charge for year	1,105
At 31 December 2021	2,210
<b>NET BOOK VALUE</b>	
At 31 December 2021	1,105
At 31 December 2020	2,210

### 12. STOCKS

	2021 £	2020 £
Stocks	45	372

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	6,008	12,551
Prepayments and accrued income	6,669	22,028
	12,677	34,579

### 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
	112,604	68,708

# 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 £
<b>Unrestricted funds</b>				
General fund	126,105	242,441	(159,694)	208,852
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	429,913	(187,472)	242,441
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1	126,104	126,105
<b>Restricted funds</b>			
Water For Life	-	59,708	59,708
Knowledge For Life	-	27,107	27,107
	-	86,815	86,815
<b>TOTAL FUNDS</b>	1	212,919	212,920

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	319,840	(193,736)	126,104
<b>Restricted funds</b>			
Water For Life	141,448	(81,740)	59,708
Knowledge For Life	137,755	(110,648)	27,107
	279,203	(192,388)	86,815
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>				
General fund	1	368,545	(159,694)	208,852
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>1</b>	<b>354,173</b>	<b>-</b>	<b>354,174</b>

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 £
<b>Unrestricted funds</b>			
General fund	749,753	(381,208)	368,545
<b>Restricted funds</b>			
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)
<b>TOTAL FUNDS</b>	<b>1,606,268</b>	<b>(1,252,095)</b>	<b>354,173</b>

**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.