

FOOD FOR THE HUNGRY UK

England & Wales · Charity number 328273

Details

Other names	FHI
Status	Registered
Legal form	Charitable company
Company number	02394988
Registered	1989-07-14
Register	View on the Charity Commission register

Contact

Address 15 Palace Street
Norwich
Norfolk
NR3 1RT

Phone 02033552698

Email uk@fh.org

Website www.uk-fh.org

Activities

Objects: TO PROVIDE FOOD SUPPLIES AND RELIEF GOODS AND SERVICES TO THE NEEDY AND DESTITUTE IN THE WHOLE WORLD; TO PROCURE DONATED FOOD COMMODITIES AND RELIEF GOODS FOR DISTRIBUTION; TO ENGAGE IN DEVELOPMENT PROGRAMS DESIGNED TO HELP THE NEEDY BECOME SELF-SUPPORTING; TO SPONSOR STUDY AND RESEARCH ON HUNGER, MALNUTRITION AND RELATED TOPICS; TO FURTHER UNDERSTANDING OF THE PROBLEMS OF THE NEEDY AND DESTITUTE BY PROVIDING THE PUBLIC WITH INFORMATION AND SPONSORING EDUCATION PROJECTS; TO AID AND ASSIST OTHER CHARITABLE NON-PROFIT ORGANISATIONS ENGAGED IN THE SUPPLY OF FOOD AND OTHER RELIEF GOODS FOR THE BENEFIT OF THE NEEDY.

Activities: We are an international Christian partnership working in 20 of the world's poorest nations, meeting both physical and spiritual hungers. Our primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

Classification

- **How:** Provides Other Finance, Provides Human Resources
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** WORLDWIDE
- Bangladesh
- Burundi
- Ethiopia
- Kenya
- Rwanda
- Uganda
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£208,406	£298,229	-	-
2023-12-31	£741,391	£744,823	£110,736	1
2022-12-31	£451,697	£442,339	-	-
2021-12-31	£936,515	£967,080	£104,810	1
2020-12-31	£775,038	£760,736	£135,375	1

Trustees

Name	Role	Appointed
Ethel Sibanda		2024-04-08
Mark Anthony Viso		2020-10-21
Tanas Alqassis		2024-04-01

FOOD FOR THE HUNGRY UK

England & Wales - Charity number 328273

Accounts

Charity registration number 328273 (England and Wales)

Company registration number 02394988

FOOD FOR THE HUNGRY UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

FOOD FOR THE HUNGRY UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Viso T Alqassis E Sibanda	(Appointed 1 April 2024) (Appointed 8 April 2024)
Charity number (England and Wales)	328273	
Company number	02394988	
Registered office	15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	
Auditor	Argents Audit Services Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

FOOD FOR THE HUNGRY UK

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 20

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

The trustees, who are also directors of the charity present their report and financial statements for the Period ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The trustees would like again to take this opportunity to thank all the supporters of FH-UK for their prayers and generous gifts of time and money and the staff and volunteers in the UK and overseas for sacrificially sharing their lives with the needy.

Objectives and activities

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. We work with Food for the Hungry Inc. and FH Association to channel our support through a single international implementation arm to Country offices in over 19 of the world's poorest countries.

FH-UK seeks to create public benefit and to share the love of Christ by raising funds for FH work overseas and through informing and engaging people in the UK about the causes of physical and spiritual hunger and poverty, sharing its vision of community and the appropriate Christian responses to all forms of poverty.

FH-UK continues to facilitate the visit of teams from this country to FH field locations. Teams number 2-15 people, and are generally of approximately 1-2 weeks' duration.

FH-UK conducts its programmes without illegal discrimination

Main specific objectives for the year included:

- Adopting revised memorandum and articles of association
- Transition of operations from volunteers to Food for the Hungry Inc. staff
- Obtaining grants for specific FH country projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors

Public benefit

The trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Staff and Volunteers

The charity's all-volunteer staff resigned in 2024 and graciously transitioned operations to Food for the Hungry Inc. staff. The Charity maintained one external bookkeeper.

Strategic report

Revised memorandum and articles of association were adopted by the trustees on 12 January 2024, which state that Food for the Hungry, Inc. (FHI) is the sole corporate member of FH UK. On 13 February 2025, the trustees adopted the strategic goal to pivot towards growth while ensuring alignment with FHI.

Achievements and performance

Field activities and UK Government (UK Aid Direct) funding

Funding was limited for the financial year 2024 for international development in general, which affected our ability to fund new projects.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Country Activities

Bangladesh

In FY24, FH Bangladesh successfully implemented the fisheries project funded through FH UK. This intervention reached many households with improved nutrition and increased their household incomes from the sale of fish. Families participating in this intervention were trained and supported to access improved fish breeds that increased their production and sales in this period. The support from FH ensures that fish farmers are successfully connected to the markets to improve their sales and therefore household incomes.

Burundi

In Burundi, FH UK support ensured that the community of Mwumba continued to participate in training members of savings and credit groups on entrepreneurship in an effort to transition these savings groups to small businesses that help grow their household incomes. In addition, lead farmers were successfully trained on climate-smart agriculture and received Calliandra agroforestry seeds upon completion of their training to help protect their land from soil erosion and add to the soil vital minerals to increase the soil productivity and therefore increase yields for increased incomes.

Uganda

In Uganda, FH UK improved access to clean and potable water for over 406 students and their community and thus significantly reducing the incident of waterborne diseases for 480 households. FH UK support provided needed funding to install a piped water system and thus ensuring a sustainable supply of potable water for the community and school of Labworeng. In addition, the community accessed social behavior change communication to ensure that they improve their hygiene practices.

UK Staff

The charity's all-volunteer UK based staff resigned in 2024 and graciously assisted with the transition of FH-UK operations to Food for the Hungry Inc. staff.

Fundraising activities:

Income decreased in 2024 to £208,406 from £741,391 in 2023. However 2024 is for a 9 month period only.

The income raised for major projects in 2024 was as set out below:

	£
Child Focussed Community Transformation - Burundi	44,601
Better Tomorrow Project - Burundi Mwumba	15,176
Kenya	2,934
Bangladesh - GOAC	24,750
Bangladesh Fisheries	49,191
Bangladesh	10,440
Emergency relief	45
Catalogue gifts	18
Child Focussed Community Transformation - Other	11,957
Teams	21,788
	<hr/>
	180,900
	<hr/>

Financial review

At the Period ended 30 September 2024 the Charity's reserves stood at £20,913. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the Period ended 30 September 2024 are set out in the attached financial statements drafted in accordance with the Companies Acts.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Reserve policy

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold additional reserves to fund new income raising opportunities and to manage short-term fluctuations in the funding of individual projects. This policy was maintained in 2024 based on the Charity's current administrative cost base.

Investment policy and objectives.

There are no investments of the company, other than savings and deposit accounts that provide ready access to the funds.

The policy of the company is:

1. Monies must not be invested in any instrument where ethical or reputational issues are contrary to the values of FH-UK or FH.
2. The principal or capital amounts invested must not be at risk.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Charity and Community insurance has been secured through Ansvar Insurance.

Plans for future periods

Programmes

- Mwumba graduation/funding of further project in 2024/5
- Faeroes, completion of Y2 and funding of Y3
- Completion of education and WASH projects in Uganda

Board

Revised memorandum and articles of association were adopted by the trustees on 12 January 2024, which state that Food for the Hungry, Inc. (FHI) is the sole corporate member of FH UK. Three board members resigned in March 2024 and two new trustees were appointed in April 2024. Trevor Maisiri (FHI Chief Impact & Innovation Officer) was appointed President of FH UK.

At the trustee meeting on 13 February 2025, the trustees adopted the strategic goal to pivot towards growth while ensuring alignment with FHI. The trustees agreed that FH UK's strategic priorities would be (1) to leverage FHI existent capabilities to enter/grow in the private and public funding space in the UK (July 2025 – Sept. 2027), and (2) to explore new capabilities/markets in the UK informed by FHI's ReIMAGINE FH journey (FY26-27).

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

S Herbert	(Resigned 1 April 2024)
M Josten	(Resigned 31 March 2024)
M Viso	
P Mawditt	(Resigned 1 April 2024)
T Alqassis	(Appointed 1 April 2024)
E Sibanda	(Appointed 8 April 2024)

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FH-UK has a Board of Trustees. There shall be at least three Trustees, of which at least two must be Independent Trustees. All directors of the company are also trustees of the charity. The Chair or any two Trustees may call a Trustees' meeting. The Trustees may decide the quorum from time to time, but it must never be less than two.

The experience and skill base of the three trustees covers the following: Board membership and executive leadership for more than 20 years, including international organisational development, planning and management.

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive. The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees.

The principal purpose of FH-UK is to stimulate UK support in the form of funds people and prayer for the operation of FH's international relief and development activities."

Wider network: links with FH Association (FHA)

FHA, a not-for-profit association incorporated in Geneva, Switzerland, maintains programmes in over 19 of the countries most affected by poverty, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FHA and each of the other nationally-based organisations, has chosen to affiliate with an international covenant of common vision, principles and systems of working together.

Centred in and motivated by Christ, the international covenant of Food for the Hungry organisations is commitment to working with people affected by poverty to overcome both physical and spiritual hunger and poverty worldwide. The primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

Mark Viso (President and CEO of FHA and FHI) continues to serve as a trustee. Trevor Maisiri (FHI and FHA Chief Impact & Innovation Officer) was appointed President of FH UK.

Auditor

In accordance with the company's articles, a resolution proposing that Argents Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

M Viso
Trustee

23 July 2025

FOOD FOR THE HUNGRY UK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

The trustees, who are also the directors of Food For The Hungry UK for the purpose 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 Period which give a true and fair view of the state of affairs of the charity 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FOOD FOR THE HUNGRY UK

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FOOD FOR THE HUNGRY UK

Opinion

We have audited the financial statements of Food For The Hungry UK (the 'charity') for the Period ended 30 September 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the Period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial Period for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

FOOD FOR THE HUNGRY UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FOOD FOR THE HUNGRY UK

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- 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 charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- enquiring of management, including obtaining and reviewing supporting documentation concerning the company's policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud; and
- obtaining an understanding of the legal and regulatory framework that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the companies. The key laws and regulations we considered in this context included the Companies Act 2006, tax legislation, and laws specifically applicable to sector in which the company operates.

FOOD FOR THE HUNGRY UK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FOOD FOR THE HUNGRY UK

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the Financial Statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing internal controls/systems notes and reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Assessing whether there were any issues with regards to country regulations and local laws, to which we had no concerns.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements for the prior period were not audited.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Johnstone (Senior Statutory Auditor)

For and on behalf of Argents Audit Services Limited, Statutory Auditor

Chartered Accountants

15 Palace Street

NORWICH

Norfolk

NR3 1RT

United Kingdom

24 July 2025

FOOD FOR THE HUNGRY UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	24,187	180,900	205,087	32,648	696,303	728,951
Charitable activities	4	-	-	-	6,500	-	6,500
Investments	5	3,319	-	3,319	5,940	-	5,940
Total income		<u>27,506</u>	<u>180,900</u>	<u>208,406</u>	<u>45,088</u>	<u>696,303</u>	<u>741,391</u>
Expenditure on:							
Raising funds	6	22,754	-	22,754	38,528	-	38,528
Charitable activities	7	4,575	270,900	275,475	2,421	703,803	706,224
Other expenditure	15	-	-	-	71	-	71
Total expenditure		<u>27,329</u>	<u>270,900</u>	<u>298,229</u>	<u>41,020</u>	<u>703,803</u>	<u>744,823</u>
Net income/(expenditure)		177	(90,000)	(89,823)	4,068	(7,500)	(3,432)
Transfers between funds		(90,000)	90,000	-	(7,500)	7,500	-
Net movement in funds	11	(89,823)	-	(89,823)	(3,432)	-	(3,432)
Reconciliation of funds:							
Fund balances at 1 January 2024		110,736	-	110,736	114,168	-	114,168
Fund balances at 30 September 2024		<u>20,913</u>	<u>-</u>	<u>20,913</u>	<u>110,736</u>	<u>-</u>	<u>110,736</u>

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

FOOD FOR THE HUNGRY UK

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	17	8,838		27,308	
Cash at bank and in hand		105,850		535,076	
		<u>114,688</u>		<u>562,384</u>	
Creditors: amounts falling due within one year	18	(93,775)		(451,648)	
Net current assets			20,913		110,736
			<u>20,913</u>		<u>110,736</u>
The funds of the charity					
Unrestricted funds	20		20,913		110,736
			<u>20,913</u>		<u>110,736</u>

The financial statements were approved by the trustees on 23 July 2025

M Viso
Trustee

Company registration number 02394988 (England and Wales)

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Food For The Hungry UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 15 Palace Street, NORWICH, Norfolk, NR3 1RT, United Kingdom.

1.1 Reporting period

The reporting period of Food For The Hungry UK changed and as a result the annual financial statements are presented for a period shorter than one year, this is to align the year end with the US controlling party. As a result the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements included information solely relating to the individual company. The company is controlled by Food For the Hungry, a company registered in Arizona , USA

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable expenditure comprises grants made to fund the overseas work of FH as well as the costs incurred by the charity in making the grants, recruiting and sending appropriate people to assist where needed and informing people in the UK about the causes of physical and spiritual hunger and poverty, and about appropriate Christian responses.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	24,187	106,959	131,146	32,648	180,492	213,140
Grants	-	73,941	73,941	-	515,811	515,811
	<u>24,187</u>	<u>180,900</u>	<u>205,087</u>	<u>32,648</u>	<u>696,303</u>	<u>728,951</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Core activities		
Other income	-	6,500
	<u>-</u>	<u>6,500</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,319	5,940
	<u>3,319</u>	<u>5,940</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising agents	500	4,250
Advertising	510	1,555
Staff costs	-	16,958
Support costs	21,744	15,765
	<u>22,754</u>	<u>38,528</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

7 Expenditure on charitable activities

	FH 2024 £	Visits 2024 £	Total 2024 £	FH 2023 £	Visits 2023 £	Total 2023 £
Direct costs						
Travel and motor expenses	-	3,375	3,375	-	585	585
Meeting expenses	-	-	-	-	112	112
Team costs	-	21,788	21,788	-	-	-
Bank charges	1,200	-	1,200	1,724	-	1,724
	<u>1,200</u>	<u>25,163</u>	<u>26,363</u>	<u>1,724</u>	<u>697</u>	<u>2,421</u>
Grant funding of activities (see note 9)	249,112	-	249,112	703,803	-	703,803
	<u>250,312</u>	<u>25,163</u>	<u>275,475</u>	<u>705,527</u>	<u>697</u>	<u>706,224</u>
	<u><u>250,312</u></u>	<u><u>25,163</u></u>	<u><u>275,475</u></u>	<u><u>705,527</u></u>	<u><u>697</u></u>	<u><u>706,224</u></u>
Analysis by fund						
Unrestricted funds	1,200	3,375	4,575	1,724	697	2,421
Restricted funds - general	249,112	21,788	270,900	703,803	-	703,803
	<u>250,312</u>	<u>25,163</u>	<u>275,475</u>	<u>705,527</u>	<u>697</u>	<u>706,224</u>
	<u><u>250,312</u></u>	<u><u>25,163</u></u>	<u><u>275,475</u></u>	<u><u>705,527</u></u>	<u><u>697</u></u>	<u><u>706,224</u></u>

8 Description of charitable activities

FH

Grant making to Food For The Hungry projects

SIS

Seconded International staff and team support

Visits

Food For The Hungry meeting and project attendance and Seconded International Staff visits.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

9 Grants payable

	FH 2024	FH
	£	2023 £
Grants to institutions:		
Prog. Support - Bangladesh GOAC	24,750	32,500
Prog. Support - Bangladesh Fishing Project Faroe Islands	99,191	75,318
Prog. Support - Bangladesh Taltoli Livelihoods	-	46,300
Prog. Support - Kenya	2,934	210,145
Prog. Support - Rwanda	-	26,250
Prog. Support - Bangladesh	-	97,855
Better Tomorrow Project - Burundi	15,176	-
Catalogue Gifts	18	472
Emergency Relief	45	2,250
Girls Education Uganda	-	26,808
Child Focussed Community Transformation - Burundi	84,601	-
Child Focussed Community Transformation - Bangladesh	10,440	13,667
Community Partnership - Mwumba, Burundi	-	148,244
Child Focussed Community Transformation - other	11,957	21,589
Rwanda Azizi Life	-	2,000
Mustard Seed Shared	-	405
Other	-	-
	<u>249,112</u>	<u>703,803</u>
Grants to individuals	-	-
	<u> </u>	<u> </u>

-

10 Support costs allocated to activities

	2024	2023
	£	£
Employer's liability insurance	1,756	1,969
Phone, print, post & stationery	2,488	3,253
Sundries	85	463
Governance costs	17,415	10,080
	<u>21,744</u>	<u>15,765</u>
	<u> </u>	<u> </u>
Analysed between:		
Fundraising	<u>21,744</u>	<u>15,765</u>
	<u> </u>	<u> </u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

11 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Loss on disposal of tangible fixed assets	-	71
	=====	=====

12 Auditor's remuneration	2024	2023
	£	£
Fees payable to the charity's auditor and associates:		
For audit services		
Audit of the financial statements of the charity	6,000	-
	=====	=====

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

14 Employees		
The average monthly number of employees during the Period was: 1		
	2024	2023
	Number	Number
Employees	-	1
	=====	=====
Employment costs	2024	2023
	£	£
Wages and salaries	-	16,958
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

15 Other expenditure	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Net loss on disposal of tangible fixed assets	-	71
	=====	=====
	-	71
	=====	=====

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

17 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	8,838	2,859
Prepayments and accrued income	-	24,449
	<hr/>	<hr/>
	8,838	27,308
	<hr/> <hr/>	<hr/> <hr/>
 18 Creditors: amounts falling due within one year	 2024	 2023
	£	£
Other creditors	86,114	447,988
Accruals and deferred income	7,661	3,660
	<hr/>	<hr/>
	93,775	451,648
	<hr/> <hr/>	<hr/> <hr/>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023		Movement in funds			Movement in funds			Balance at 30 September 2024		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	£	£
FH Projects	-	693,898	693,898	(701,398)	7,500	-	180,900	(270,900)	90,000	-	-
Mustard Seed Shared	-	405	405	(405)	-	-	-	-	-	-	-
Rwanda Azizi Life	-	2,000	2,000	(2,000)	-	-	-	-	-	-	-
	-	696,303	696,303	(703,803)	7,500	-	180,900	(270,900)	90,000	-	-

As shown above restricted fund balance as at 31 December 2024 are £nil.

Of the £105,850 held in the bank at the year end £86,114 was in respect of restricted funds, being amounts owed, pledged or promised and included within restricted fund other creditors as at 31 December totalling the same amount and split as follows:

	2024	2023
	£	£
Food for the Hungry Association	86,114	447,988
Seconded International Staff	-	-
Mustard Seeds Shared	-	-
Rwanda Azizi Life	-	-
	86,114	447,988

As a result Net Assets held in the balance sheet in relation to restricted funds as at 31 December 2024 totalled £nil.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	110,736	27,506	(27,329)	(90,000)	20,913
	<u>110,736</u>	<u>27,506</u>	<u>(27,329)</u>	<u>(90,000)</u>	<u>20,913</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	114,168	45,088	(41,020)	(7,500)	110,736
	<u>114,168</u>	<u>45,088</u>	<u>(41,020)</u>	<u>(7,500)</u>	<u>110,736</u>

21 Related party transactions

There were no disclosable related party transactions during the Period (2023 - none).

22 Cash absorbed by operations	2024 £	2023 £
Deficit for the Period	(89,823)	(3,432)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,319)	(5,940)
(Gain)/loss on disposal of tangible fixed assets	-	71
Movements in working capital:		
Decrease/(increase) in debtors	18,470	(22,321)
(Decrease) in creditors	(357,873)	(91,613)
	<u>18,470</u>	<u>(22,321)</u>
Cash absorbed by operations	(432,545)	(123,235)
	<u>(432,545)</u>	<u>(123,235)</u>

FOOD FOR THE HUNGRY UK

England & Wales - Charity number 328273

Accounts

Charity registration number 328273

Company registration number 02394988 (England and Wales)

FOOD FOR THE HUNGRY UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

FOOD FOR THE HUNGRY UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S P Herbert Mr M Josten Mr M A Viso Mr Peter Mawditt	(Appointed 20 March 2023)
Secretary	Mr M Josten	
Charity number	328273	
Company number	02394988	
Registered office	15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

FOOD FOR THE HUNGRY UK

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	11 - 20

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charity present their report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The trustees would like again to take this opportunity to thank all the supporters of FH-UK for their prayers and generous gifts of time and money and the staff and volunteers in the UK and overseas for sacrificially sharing their lives with the needy.

Objectives and activities

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. We work with Food for the Hungry Inc. and Food for the Hungry Association to channel our support through a single international implementation arm to Country offices in over 19 of the world's poorest countries.

FH-UK seeks to create public benefit and to share the love of Christ by raising funds for FH work overseas and through informing and engaging people in the UK about the causes of physical and spiritual hunger and poverty, sharing its vision of community and the appropriate Christian responses to all forms of poverty.

FH-UK continues to facilitate the visit of teams from this country to FH field locations. Teams number 2-15 people, and are generally of approximately 1-2 weeks' duration.

FH-UK also seeks to create public benefit by raising funds to support the work of individuals who are prepared to live among the poorest communities overseas, where their skills provide significant benefit to the local population. Overseas staff are engaged in raising financial support from churches and from family and friends, with the assistance and facilitation of FH-UK, to cover their secondment costs.

FH-UK and FHA conduct their programmes without discrimination by politics, religion, disability or gender.

FH-UK maintains contact with other British Non-Governmental Development Organisations through membership of BOND (the British Overseas NGOs in Development).

Main specific objectives for the year included:

- Evaluating new routes to grow the income base that supports the charity, principally through grants from trusts & foundations and the Overseas Aid programmes of island dependencies
- Maintaining support for the Community Transformation programme in Bangladesh
- Supporting existing Community Transformation projects in Buuri in Kenya, and Mwumba in Burundi
- Successful delivery of the projects funded by grants from Guernsey Overseas Aid Commission (GOAC) and the Faroe Islands
- Obtaining grants for specific FH country projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors of a number of FH Child-Focussed Community Transformation projects in Africa, Latin America and Bangladesh.

Public benefit

The trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Staff and Volunteers

The charity had one part-time employee and a contractor who assisted in the securing of grants from trusts and governmental sources. The roles carried out in 2023 by our staff, volunteers and contractor and the approximate percentage of a full-time position these represented are as follows:

1. CEO/Programme Manager 100%
2. Trust and Foundation Fundraiser 40%
3. Trust and Foundation Fundraiser 40%
4. Project Manager 20%
5. Book-keeper 30%
6. Child Sponsorship communicator 60%

Strategic report

During the course of 2023, it was agreed that governance of the charity would change. Specifically, Food for the Hungry Inc. would become the sole member for Food for the Hungry UK. The UK charity would be structured as a subsidiary of Food for the Hungry Inc. to the extent that is possible under UK charity law. Revised memorandum and articles of association were adopted by the trustees on 12 January 2024.

Achievements and performance

Field activities and UK Government (UK Aid Direct) funding

UK Government funding was unavailable for the financial year 2023 for international development in general, which affected our ability to fund new projects.

Country Activities

Kenya

The long-term sponsorship of the Buuri Cluster of communities in Kenya continued to progress well during the year. Particular areas of focus have been conservation agriculture reflecting the impact of climate change and drought and early childhood education.

Bangladesh

FH-UK continues to support the activities of FH Bangladesh in delivering their Community Transformation programme. This programme is run in particularly vulnerable and disadvantaged communities where women are deprived and mistreated. The primary tool within this programme is running local learning and savings groups, each helping to empower 12-20 women to realise their potential and, through economic development, lift their families out of poverty.

The fisheries (fish-farming) project funded by the Faroe Islands aid programme successfully completed its first year and most of its second year (which will be complete by the end of February 2024). Further funding is being sought for a 3rd and final year of operation.

Burundi

Mwumba Is one of the poorest communities in northern Burundi and FH-UK has been supporting a long-term, small-scale development project there since 2010. Following a full strategic review of the project in 2018, it was agreed to substantially increase the support to this community from 2019 onwards. Since then, there has been a significant increase in the scale of the project and the financial commitment required to underpin this. Increasing the scale of the project delivers greater economies of scale and improves the efficiency of the resources employed, enabling our programme to have an impact on a significant proportion of the community. The aim is that the whole community can graduate to a self-sustaining position by September 2024.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Uganda

In Uganda, our activities have been focused on girls' education and WASH projects in northern Uganda. Three on-line hubs have been established. These include IT equipment, to enable schools to access learning materials from the National Curriculum for Development Centre, connect with other teachers at high-performing schools and enable teachers to connect with and continue teaching pupils during weekends and holidays. Utilising these online hubs, a holiday teaching programme was conducted in each of the target schools during school holidays. Life skills and vocational training were also conducted with beneficiary girls. Materials were provided to make re-usable sanitary pads and the girls were advised about management of menstrual health. Follow-up by teachers indicates that girls are more willing and able to attend school during their

Overseas Staff

Tom MacGregor has continued his multi-year assignment in Rwanda. The organisation which he set up while supported as SIS by FH-UK, Azizi Life, operates independently of FH and Tom's personal support has been funded from other sources since December 2022. Hence, no SIS staff were supported by FH-UK during 2023.

UK Staff

The charity benefited from the support of a number of part-time or full-time volunteers with the UK administration of Child Development Programmes, the organisation of team visits, applications for grants from Governments and Trusts and the day-to-day management of the Charity's finances. A consultant continued to be contracted during 2023, supported until 17th November by a part-time employee, to help with applications to Trusts and Foundations and governmental sources of funding.

Fundraising activities:

Income rose substantially in 2023, to £741,391 from £451,697 in 2022. The increase primarily reflected a higher success rate in grants from Trusts and Foundations.

During the year, the supporters who gave to the charity, either by standing order or direct debit, provided an average monthly contribution of £7,224 (excluding Gift Aid), compared to £8,188 (excluding Gift Aid) in 2022.

The income raised for major projects in 2023 was as set out below:

	£
Burundi Mwumba	148,244
Rwanda - reconciliation	26,250
Buuri Livelihoods	162,434
Buuri - Early childhood Development	47,711
Lamwo Uganda Girls' Education	26,808
Bangladesh - GOAC	32,500
Bangladesh Fisheries	75,318
Bangladesh Taltoli livelihoods	46,300
Uganda Labworoyeng Water Project	81,175
Other income	94,651
	<hr/>
	741,391
	<hr/>

Financial review

At the year ended 31 December 2023 the Charity's reserves stood at £110,736. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the year ended 31 December 2023 are set out in the attached financial statements drafted in accordance with the Companies Acts.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserve policy

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold additional reserves to fund new income raising opportunities and to manage short-term fluctuations in the funding of individual projects. This policy was maintained in 2023 based on the Charity's current administrative cost base.

Investment policy and objectives.

There are no investments of the company, other than savings and deposit accounts that provide ready access to the funds.

The policy of the company is:

1. Monies must not be invested in any instrument where ethical or reputational issues are contrary to the values of FH-UK or FH.
2. The principal or capital amounts invested must not be at risk.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Management Policy:

A comprehensive review of risks is undertaken by the Finance and Risk Sub- Committee and documented in a Risk Register. This register also identifies key risks to be managed, together with a Risk Mitigation Action plan. It was reviewed by the Board of Trustees during 2023.

Key risks that have been identified include:

- a) Board Membership. The Board will continue to look for further trustees with appropriate skills and experience.
- b) Vulnerability to loss of key staff members. This will be addressed by the newly constituted Board during 2024.

Employer's Liability, Public Liability and Legal Expenses have been insured under a Charity Connect policy with Ansvar Insurance.

Plans for future periods

Programmes

- Mwumba graduation/funding of further project in 2024/5
- Faeroes, completion of Y2 and funding of Y3
- Completion of education and WASH projects in Uganda

Board

The Trustees agreed, in their meetings during the year, that the current operating model is unsustainable because of the difficulty of replenishing the team with suitably qualified volunteers, and because of changes in the overall FHA funding model.

In consultation with FHA, and following legal advice regarding UK Charity Law, new Articles of Association were drafted and approved. These will take effect from 1st April 2024 and will have the effect of establishing FHI as the sole Member of FH-UK, with Trevor Maisiri (Senior Strategy Director, FHI) as CEO. Current programme commitments will continue to be honoured until their completion.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Board of FH-UK has determined that the following will be the principal ways that FH-UK will aim to create public benefit:

- Maintaining support for community development programmes in designated locations
- Maintaining the individual donor support base for the community development work in Bangladesh and seeking additional funding from appropriate grant-giving organisations in the UK
- Maintaining and expanding the ongoing financial support for our designated Community Partnerships through to the successful delivery of impact, owned and sustained by the communities. Currently we have partnerships of this type with the Mwumba cluster of communities in Burundi and the Buuri cluster of communities in Kenya.
- Continuing to explore strategic partnerships with other organisations whose aims and activities are consistent with FH-UK's vision and values
- Securing grants from governmental sources (FCDO, if programme resumed, GOAC, JOAC and Faroe Islands), private sector, foundations and others to fund projects which deliver significant impact in communities in FH-UK's target countries.

For 2024, the key areas of focus will be:

1. Develop a new strategy for FH-UK which will be compatible with the FHA strategy.
2. Maintaining and developing our relationship with GOAC and Faroe Islands, and establishing a relationship with JOAC
3. Being ready to apply for further grants if applications for new programmes are invited by the FCDO
4. Identifying and securing new sources of project funding
5. Supporting and expanding the scope of the programmes with communities in the region of Mwumba in Burundi and the Buuri cluster of communities in Kenya.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S P Herbert

Mr M Josten

Mr M A Viso

Mrs R Kayombo

(Resigned 20 December 2023)

Mr Peter Mawditt

(Appointed 20 March 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

FH-UK has a Board of Trustees that meet a minimum of three times a year, one of those meetings being the Annual General Meeting. All directors of the company are also trustees of the charity. The Board has the power to appoint additional trustees as it considers fit. The number of trustees is not subject to any maximum, but may not be less than three.

In 2015 the Board of Trustees established the Finance and Risk Sub-Committee whose remit is to review and report back to the Board of Trustees on the Financial controls of the charity, longer term financial projections for the charity and the management of risk.

The experience and skill base of the four trustees covers the following: Board membership for up to 20 years including one past or current member of the international executive team of FH, FH international Field Office experience, FH international Financial Management, preparing and leading team visits to the Field, organisational development, planning and management.

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive.

In 2023, there was one part-time salaried employee whose role is to make grant applications on behalf of the Charity. Mr Ian Johnson (Chief Executive) and a number of part-time or full-time volunteers provide support to FH-UK on an unpaid basis.

The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees. The principal purpose of FH-UK is to stimulate British support in the form of funds, people and prayer for the operation of FH's international relief and development activities.

Wider network: links with Food for the Hungry Association (FH)

FHA, a not-for-profit association incorporated in Geneva, Switzerland, maintains programmes in over 19 of the world's poorest countries, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FHA and each of the other nationally-based organisations, has chosen to affiliate with an international covenant of common vision, principles and systems of working together.

Centred in and motivated by Christ, the international covenant of Food for the Hungry organisations is commitment to working with poor people to overcome both physical and spiritual hunger and poverty worldwide. The primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

In 2023, Mark Viso (President and CEO of FHA) served on the Board of FH-UK. In June 2022, Rudo Kayombo (Chief Operating Officer of FHA until the end of 2022) continued as a Trustee of FH-UK throughout 2023. She resigned from the FH-UK Board, owing to other commitments, at the end of the year.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Mr M Josten
Trustee

21 March 2024

FOOD FOR THE HUNGRY UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FOOD FOR THE HUNGRY UK

I report to the trustees on my examination of the financial statements of Food For The Hungry UK (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mark Johnstone FCA

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 26 March 2024

FOOD FOR THE HUNGRY UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	32,648	696,303	728,951	49,696	392,198	441,894
Charitable activities	4	6,500	-	6,500	9,000	-	9,000
Investments	5	5,940	-	5,940	803	-	803
Total income		<u>45,088</u>	<u>696,303</u>	<u>741,391</u>	<u>59,499</u>	<u>392,198</u>	<u>451,697</u>
Expenditure on:							
Raising funds	6	38,528	-	38,528	40,647	-	40,647
Charitable activities	7	2,421	703,803	706,224	7,799	393,893	401,692
Other expenditure	13	71	-	71	-	-	-
Total expenditure		<u>41,020</u>	<u>703,803</u>	<u>744,823</u>	<u>48,446</u>	<u>393,893</u>	<u>442,339</u>
Net income/(expenditure)		4,068	(7,500)	(3,432)	11,053	(1,695)	9,358
Transfers between funds		(7,500)	7,500	-	(1,695)	1,695	-
Net movement in funds		<u>(3,432)</u>	<u>-</u>	<u>(3,432)</u>	<u>9,358</u>	<u>-</u>	<u>9,358</u>
Reconciliation of funds:							
Fund balances at 1 January 2023		114,168	-	114,168	104,810	-	104,810
Fund balances at 31 December 2023		<u><u>110,736</u></u>	<u><u>-</u></u>	<u><u>110,736</u></u>	<u><u>114,168</u></u>	<u><u>-</u></u>	<u><u>114,168</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FOOD FOR THE HUNGRY UK

BALANCE SHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		-		71
Current assets					
Debtors	16	27,308		4,987	
Cash at bank and in hand		535,076		652,371	
		<u>562,384</u>		<u>657,358</u>	
Creditors: amounts falling due within one year	17	451,648		543,261	
Net current assets			110,736		114,097
Total assets less current liabilities			<u>110,736</u>		<u>114,168</u>
The funds of the charity					
Unrestricted funds			110,736		114,168
			<u>110,736</u>		<u>114,168</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The financial statements were approved by the trustees on 21 March 2024

Mr S P Herbert
Trustee

Company registration number 02394988 (England and Wales)

FOOD FOR THE HUNGRY UK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(123,235)		103,389
Investing activities					
Investment income received		5,940		803	
Net cash generated from investing activities			5,940		803
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(117,295)		104,192
Cash and cash equivalents at beginning of year			652,371		548,179
Cash and cash equivalents at end of year			<u>535,076</u>		<u>652,371</u>

FOOD FOR THE HUNGRY UK

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

1 Accounting policies

Charity information

Food For The Hungry UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 15 Palace Street, NORWICH, Norfolk, NR3 1RT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable expenditure comprises grants made to fund the overseas work of FH as well as the costs incurred by the charity in making the grants, recruiting and sending appropriate people to assist where needed and informing people in the UK about the causes of physical and spiritual hunger and poverty, and about appropriate Christian responses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	30% on reducing balance
-----------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	32,648	180,492	213,140	49,696	211,480	261,176
Project Support Grants	-	515,811	515,811	-	180,718	180,718
	<u>32,648</u>	<u>696,303</u>	<u>728,951</u>	<u>49,696</u>	<u>392,198</u>	<u>441,894</u>

4 Charitable activities

	Core activities 2023 £	Core activities 2022 £
Other income	<u>6,500</u>	<u>9,000</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>5,940</u>	<u>803</u>

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Fundraising consultancy	4,250	14,500
Advertising	1,555	500
Staff costs	16,958	17,956
Support costs	15,765	7,691
	<u>38,528</u>	<u>40,647</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	FH 2023 £	Visits 2023 £	Total 2023 £	FH 2022 £	SIS 2022 £	Visits 2022 £	Total 2022 £
Direct costs							
Travel and motor expenses	-	585	585	-	-	4,685	4,685
Meeting expenses	-	112	112	-	-	298	298
Team costs	-	-	-	9,785	-	-	9,785
Bank charges	1,724	-	1,724	1,900	-	-	1,900
	<u>1,724</u>	<u>697</u>	<u>2,421</u>	<u>11,685</u>	<u>-</u>	<u>4,983</u>	<u>16,668</u>
Grant funding of activities (see note 9)	703,803	-	703,803	377,952	6,156	-	384,108
Share of support and governance costs (see note 10)							
Support	-	-	-	-	916	-	916
	<u>705,527</u>	<u>697</u>	<u>706,224</u>	<u>389,637</u>	<u>7,072</u>	<u>4,983</u>	<u>401,692</u>
Analysis by fund							
Unrestricted funds	1,724	697	2,421	1,900	916	4,983	7,799
Restricted funds - general	703,803	-	703,803	387,737	6,156	-	393,893
	<u>705,527</u>	<u>697</u>	<u>706,224</u>	<u>389,637</u>	<u>7,072</u>	<u>4,983</u>	<u>401,692</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Description of charitable activities

FH

Grant making to Food For The Hungry projects

SIS

Seconded International staff and team support

Visits

Food For The Hungry meeting and project attendance and Seconded International Staff visits.

9 Grants payable

	FH 2023 £	Total 2023 £	FH 2022 £	SIS 2022 £	Total 2022 £
Grants to institutions:					
Prog. Support - Bangladesh GOAC	32,500	32,500	45,000	-	45,000
Prog. Support - Bangladesh Fishing Project Faroe Islands	75,318	75,318	-	-	-
Prog. Support - Bangladesh Taltoli Livelihoods	46,300	46,300	-	-	-
Prog. Support - Kenya	210,145	210,145	62,308	-	62,308
Prog. Support - Rwanda	26,250	26,250	-	-	-
Prog. Support - Uganda	97,855	97,855	-	-	-
Catalogue Gifts	472	472	412	-	412
Emergency Relief	2,250	2,250	12,528	-	12,528
Girls Education Uganda	26,808	26,808	22,185	-	22,185
Community Partnership - Buuri, Kenya	-	-	5,278	-	5,278
Child Focussed Community Transformation Bangladesh	13,667	13,667	19,345	-	19,345
Community Partnership - Mwumba, Burundi	148,244	148,244	138,043	-	138,043
Other Child Sponsorship - various	21,589	21,589	30,448	-	30,448
Rwanda Azizi Life	2,000	2,000	42,000	-	42,000
Mustard Seed Shared	405	405	405	-	405
Other	-	-	-	-	-
	<u>703,803</u>	<u>703,803</u>	<u>377,952</u>	<u>-</u>	<u>377,952</u>
Grants to individuals	-	-	-	6,156	6,156
	<u><u>703,803</u></u>	<u><u>703,803</u></u>	<u><u>377,952</u></u>	<u><u>6,156</u></u>	<u><u>384,108</u></u>

-

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Support costs allocated to activities

	2023 £	2022 £
Depreciation	-	30
Employer's liability insurance	1,969	1,691
Phone, print, post & stationery	3,253	3,569
Sundries	463	1,397
Governance costs	10,080	1,920
	<u>15,765</u>	<u>8,607</u>
Analysed between:		
Fundraising	15,765	7,691
SIS	-	916
	<u>15,765</u>	<u>8,607</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During 2023 donations received included £17,280 in aggregate from trustees or organisations to which trustees are related parties.

12 Employees

The average monthly number of employees during the year was: 1

	2023 Number	2022 Number
Employees	<u>1</u>	<u>1</u>
Employment costs	2023 £	2022 £
Wages and salaries	<u>16,958</u>	<u>17,956</u>

There were no employees whose annual remuneration was more than £60,000.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	71	-
	<u>71</u>	<u>-</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Computers £
At 1 January 2023	1,025
Disposals	(1,025)
At 1 January 2023	954
Eliminated in respect of disposals	(954)
Carrying amount	
At 31 December 2022	<u>71</u>

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	2,859	3,018
Prepayments and accrued income	24,449	1,969
	<u>27,308</u>	<u>4,987</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	447,988	535,341
Accruals and deferred income	3,660	7,920
	<u>451,648</u>	<u>543,261</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£
FH Projects	-	343,637	(345,332)	1,695	-	693,898	(701,398)	7,500	-
Seconded International Staff	-	6,156	(6,156)	-	-	-	-	-	-
Mustard Seed Shared	-	405	(405)	-	-	405	(405)	-	-
Rwanda Azizi Life	-	42,000	(42,000)	-	-	2,000	(2,000)	-	-
	<u>-</u>	<u>392,198</u>	<u>(393,893)</u>	<u>1,695</u>	<u>-</u>	<u>696,303</u>	<u>(703,803)</u>	<u>7,500</u>	<u>-</u>

As shown above restricted fund balances as at 31 December 2023 are £nil.

Of the £535,076 held in the bank at the year end £447,988 was in respect of restricted funds, being amounts owed, pledged or promised and included within restricted fund other creditors as at 31 December totalling the same amount and split as follows:

	2023
	£
Food for the Hungry Association	447,988
Seconded International Staff	-
Mustard Seeds Shared	-
Rwanda Azizi Life	-
	<u>447,988</u>

As a result Net Assets held in the balance sheet in relation to restricted funds as at 31 December 2023 totalled £nil.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	114,168	45,088	(41,020)	(7,500)	110,736
	<u>114,168</u>	<u>45,088</u>	<u>(41,020)</u>	<u>(7,500)</u>	<u>110,736</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	104,810	59,499	(48,446)	(1,695)	114,168
	<u>104,810</u>	<u>59,499</u>	<u>(48,446)</u>	<u>(1,695)</u>	<u>114,168</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

21 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surplus for the year	(3,432)	9,358
Adjustments for:		
Investment income recognised in statement of financial activities	(5,940)	(803)
Loss on disposal of tangible fixed assets	71	-
Depreciation and impairment of tangible fixed assets	-	30
Movements in working capital:		
(Increase)/decrease in debtors	(22,321)	4,958
(Decrease)/increase in creditors	(91,613)	89,846
Cash (absorbed by)/generated from operations	(123,235)	103,389

FOOD FOR THE HUNGRY UK

England & Wales - Charity number 328273

Accounts

Charity registration number 328273

Company registration number 02394988 (England and Wales)

FOOD FOR THE HUNGRY UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

FOOD FOR THE HUNGRY UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S P Herbert Mr M Josten Mr M A Viso Mrs R Kayombo Mr Peter Mawditt	(Appointed 20 April 2023)
Secretary	Mr M Josten	
Charity number	328273	
Company number	02394988	
Registered office	15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

FOOD FOR THE HUNGRY UK

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 21

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also directors of the charity present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The trustees would like again to take this opportunity to thank all the supporters of FH-UK for their prayers and generous gifts of time and money and the staff and volunteers in the UK and overseas for sacrificially sharing their lives with the needy.

Objectives and activities

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. It does so as part of a family of autonomous national Food for the Hungry organisations, called the Food for the Hungry Association (FHA). These collaborate and channel their support through a single international implementation arm to Field Offices in over 19 of the world's poorest countries.

FH-UK seeks to create public benefit and to share the love of Christ by raising funds for FH work overseas and through informing and engaging people in the UK in the causes of physical and spiritual hunger and poverty, sharing its vision of community and the appropriate Christian responses to all forms of poverty.

FH-UK continues to facilitate the visit of teams from this country to FH field locations. Teams number 2-15 people, and are generally of approximately 1-2 weeks duration.

FH-UK also seeks to create public benefit by raising funds to support the work of individuals who are prepared to live among the poorest communities overseas where their skills provide significant benefit to the local population. Overseas staff are engaged in raising financial support from churches and from family and friends, with the assistance and facilitation of FH-UK, to cover their secondment costs.

FH-UK and FH conduct their programmes without discrimination by politics, religion, disability or gender.

FH-UK maintains contact with other British Non-Governmental Development Organisations through membership of BOND (the British Overseas NGOs in Development). We are also members of Global Connections and Restored, a UK based organisation addressing issues of violence against women.

Main specific objectives for the year included

- Evaluating new routes to grow the income base that supports the charity, principally through grants from trusts & foundations and the Overseas Aid programmes of island dependencies
- Maintaining support for the Family and Community Transformation programme in Bangladesh
- Supporting existing Community Transformation projects in Buuri in Kenya, and Mwumba in Burundi
- Successful delivery of the projects funded by grants from Guernsey Overseas Aid Commission (GOAC) and the Faroe Islands
- Obtaining grants for specific FH field projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors of a number of FH Child-Focussed Community Transformation projects in Africa, Latin America and Bangladesh

Public benefit

The trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Staff and Volunteers

The charity has one part-time employee and a contractor who assist in the securing of grants from trusts and governmental sources. The roles carried out in 2022 by our staff, volunteers and contractor and the approximate percentage of a full-time position these represent are as follows:

1. CEO/Programme Manager 100%
2. Trust and Foundation Fundraiser 50%
3. Trust and Foundation Fundraiser 50%
4. Project Manager 40%
5. Book-keeper 30%
6. Child Sponsorship communicator 60%

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

COVID-19The implications of COVID-19 were far-reaching. To respond to these challenges, FH UK (following the lead of FHA) adjusted its programmes based on the four pillars listed below:

Pillar 1 – Adapting existing programming to ensure staff and community safety

Pillar 2 – Providing essential life-saving services wherever necessary

Pillar 3 – Active reduction of the spread of COVID-19

Pillar 4 – Early recovery.

Field activities and UK Government (UK Aid Direct) funding

FH was able to adapt its field programmes to mitigate the impact of COVID-19 and the related government-imposed restrictions. After the end of COVID-related restrictions on travel during 2022, field visits were resumed, with a visit to Burundi in August 2022.

UK Government funding was unavailable for the financial year 2022 for international development in general, which affected our ability to fund new projects.

Field Activities:

The long-term sponsorship of the Buuri Cluster of communities in Kenya continued to progress well during the year. It has been agreed to expand the scope of this project and plans have been put in place to provide the additional funding required.

FH-UK continues to support the activities of FH Bangladesh in delivering their Family and Community Transformation programme. This programme is run in particularly vulnerable and disadvantaged communities where women are deprived and mistreated. The primary tool within this programme is running local learning and savings groups, each helping to empower 12-20 women to realise their potential and, through economic development, lift their families out of poverty.

Mwumba Is one of the poorest communities in northern Burundi and FH-UK has been supporting a long-term, small-scale development project there since 2010. Following a full strategic review of the project in 2018, it was agreed to substantially increase the support to this community from 2019 onwards. Since then there has been a significant increase in the scale of the project and the financial commitment required to underpin this. Increasing the scale of the project delivers greater economies of scale and improves the efficiency of the resources employed, enabling our programme to have an impact on a significant proportion of the community. The aim is that the whole community can graduate to a self-sustaining position within 5 years or less.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Overseas Staff:

Tom MacGregor continued his multi-year assignment in Rwanda. Tom established a marketing company called Azizi Life, selling a number of successful product lines to customers overseas, and is assisting in developing the local tourist industry. FH-UK secured donor support to fund an expansion of Azizi Life's facilities in Rwanda, which is expected to be completed during 2023. Costs for seconded international staff (SIS) are covered by designated income. This designated income covers their personal allowance plus a contribution to UK administration and in all cases is also sufficient to provide a fund for contingencies and home visit costs.

UK Staff

Mr Paul Cornelius stood down as CEO at the end of December 2021 and was succeeded by Mr Ian Johnson.

In addition, the charity benefits from the support of a number of part-time or full-time volunteers who are involved in the UK administration of Child Development Programmes, the organisation of team visits, applications for grants from Governments and Trusts and the day-to-day management of the Charity's finances. A consultant continued to be contracted during 2022, supported by a part-time employee, to help with applications to Trusts and Foundations and governmental sources of funding.

Fundraising activities:

Income fell substantially in 2022, to £451,697 from £936,515 in 2021. The fall primarily reflected the decision by the UK government to terminate grants to small and medium NGOs within Aid Direct, but also a lower success rate in grants from Trusts and Foundations.

During the year, the supporters who gave to the charity, either by standing order or direct debit, provided an average monthly contribution of £8,188 (excluding Gift Aid), compared to £8,730 (excluding Gift Aid) in 2021.

The income raised for major projects in 2022 was as set out below:

- £138,042 in respect of the Mwumba project in Burundi
- £42,000 in respect of the Rwanda Azizi Life project
- £67,586 in respect of the Buuri Cluster project
- £22,185 towards Lamwo Uganda Girls' Education
- £45,000 in respect of Bangladesh - GOAC

Financial review

At the year ended 31 December 2022 the Charity's reserves stood at £114,168. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the year ended 31 December 2022 are set out in the attached financial statements drafted in accordance with the Companies Acts.

Reserve policy

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold additional reserves to fund new income raising opportunities and to manage short-term fluctuations in the funding of individual projects. This policy was maintained in 2022 based on the Charity's current administrative cost base.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Investment policy and objectives.

There are no investments of the company, other than savings and deposit accounts that provide ready access to the funds.

The policy of the company is:

1. Monies must not be invested in any instrument where ethical or reputational issues are contrary to the values of FH-UK or FH.
2. The principal or capital amounts invested must not be at risk.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Management Policy:

A comprehensive review of risks is undertaken by the Finance and Risk Sub- Committee and documented in a Risk Register. This register also identifies key risks to be managed together with a Risk Mitigation Action plan. It was reviewed twice by the Board of Trustees during 2022.

Key risks that have been identified include:

- a) Board Membership. The Board will continue to look for the opportunity to recruit further trustees with appropriate skills and experience.
- b) Vulnerability to loss of key staff members. This has in part been addressed by agreeing the process to be followed to put in place a successor to the current CEO and by expanding the number of volunteers in key areas.

Employer's Liability, Public Liability and Legal Expenses have been insured under a Charity Connect policy with Ansvar.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for future periods

The Board of FH-UK has determined that the following will be the principal ways that FH-UK will aim to create public benefit:

- Maintaining support for community development programmes in designated locations
- Maintaining the individual donor support base for the community development work in Bangladesh and seeking additional funding from appropriate grant-giving organisations in the UK
- Maintaining and expanding the ongoing financial support for our designated Community Partnerships through to the successful graduation of each individual community at the end of their project. Currently we have partnerships of this type with the Mwumba cluster of communities in Burundi and the Buuri cluster of communities in Kenya.
- Continuing to explore strategic partnerships with other third sector organisations whose aims and activities are consistent with FH-UK's vision and values
- Securing grants from governmental sources (FCDO, if programme resumed, GOAC, JOAC and Faroe Islands) to fund projects which deliver significant improvements to communities in FH-UK's target countries.

For 2023 the key areas of focus will be:

- Develop a new strategy for FH-UK which will be compatible with the organisation-wide strategy review being carried out by FHA. The FHA strategy review is underway and is due to be completed in the first half of 2023.
- Maintaining and developing our relationship with GOAC, Faroe Islands and establishing a relationship with JOAC
- Being ready to apply for further grants if applications for new programmes are invited by the FCDO.
- Identifying and securing new sources of project funding
- Supporting and expanding the scope of the programme with communities in the region of Mwumba in Burundi and the Buuri cluster of communities in Kenya.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S P Herbert

Mr S Canham

(Resigned 31 May 2022)

Mr M Josten

Mr M A Viso

Mrs R Kayombo

Mr Peter Mawditt

(Appointed 20 April 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

FH-UK has a Board of Trustees that meet a minimum of three times a year, one of those meetings being the Annual General Meeting. All directors of the company are also trustees of the charity. The Board has the power to appoint additional trustees as it considers fit. The number of trustees is not subject to any maximum, but may not be less than three.

In 2015 the Board of Trustees established the Finance and Risk Sub-Committee whose remit is to review and report back to the Board of Trustees on the Financial controls of the charity, longer term financial projections for the charity and the management of risk.

The experience and skill base of the four trustees covers the following: Board membership for up to 20 years including one past or current member of the international executive team of FH, FH international Field Office experience, FH international Financial Management, preparing and leading team visits to the Field, organisational development, planning and management.

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive.

In 2022, there was one part-time salaried employee whose role is to make grant applications on behalf of the Charity. Mr Ian Johnson (Chief Executive) and a number of part-time or full-time volunteers provide support to FH-UK on an unpaid basis.

The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees. The principal purpose of FH-UK is to stimulate British support in the form of funds, people and prayer for the operation of FH's international relief and development activities.

Wider network: links with Food for the Hungry Association (FHA)

FHA, a not-for-profit association incorporated in Geneva, Switzerland, maintains programmes in over 19 of the world's poorest countries, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FHA and each of the other nationally-based organisations, has chosen to affiliate with an international covenant of common vision, principles and systems of working together.

Centred in and motivated by Christ, the international covenant of Food for the Hungry organisations is commitment to working with poor people to overcome both physical and spiritual hunger and poverty worldwide. The primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

In 2022, Mark Viso served on the Board of FH-UK. Mark is the President and CEO of FHA. In June 2022, Rudo Kayombo joined the Board of FH-UK. Rudo was the Chief Operating Officer of FHA until the end of 2022. Upon relinquishing that post, she agreed to continue as a Trustee of FH-UK.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Mr M Josten
Trustee

3 May 2023

FOOD FOR THE HUNGRY UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FOOD FOR THE HUNGRY UK

I report to the trustees on my examination of the financial statements of Food For The Hungry UK (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mark Johnstone FCA

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 9 May 2023

FOOD FOR THE HUNGRY UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	3	49,696	392,198	441,894	38,628	934,917
Charitable activities	4	9,000	-	9,000	1,500	1,500
Investments	5	803	-	803	98	98
Total income		<u>59,499</u>	<u>392,198</u>	<u>451,697</u>	<u>40,226</u>	<u>936,515</u>
Expenditure on:						
Raising funds	6	40,647	-	40,647	-	32,383
Charitable activities	7	7,799	393,893	401,692	3,383	934,697
Total expenditure		<u>48,446</u>	<u>393,893</u>	<u>442,339</u>	<u>931,314</u>	<u>967,080</u>
Net incoming/(outgoing) resources before transfers		11,053	(1,695)	9,358	4,460	(30,565)
Gross transfers between funds		(1,695)	1,695	-	(35,025)	35,025
Net income/(expenditure) for the year/ Net movement in funds		<u>9,358</u>	<u>-</u>	<u>9,358</u>	<u>(30,565)</u>	<u>(30,565)</u>
Fund balances at 1 January 2022		104,810	-	104,810	135,375	135,375
Fund balances at 31 December 2022		<u><u>114,168</u></u>	<u><u>-</u></u>	<u><u>114,168</u></u>	<u><u>104,810</u></u>	<u><u>104,810</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOOD FOR THE HUNGRY UK

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		71		101
Current assets					
Debtors	14	4,987		9,945	
Cash at bank and in hand		652,371		548,179	
		<u>657,358</u>		<u>558,124</u>	
Creditors: amounts falling due within one year	15	<u>(543,261)</u>		<u>(453,415)</u>	
Net current assets			114,097		104,709
Total assets less current liabilities			<u>114,168</u>		<u>104,810</u>
Income funds					
Unrestricted funds			114,168		104,810
			<u>114,168</u>		<u>104,810</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 3 May 2023

Mr S P Herbert
Trustee

Company registration number 02394988

FOOD FOR THE HUNGRY UK

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

1 Accounting policies

Charity information

Food For The Hungry UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 15 Palace Street, NORWICH, Norfolk, NR3 1RT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable expenditure comprises grants made to fund the overseas work of FH as well as the costs incurred by the charity in making the grants, recruiting and sending appropriate people to assist where needed and informing people in the UK about the causes of physical and spiritual hunger and poverty, and about appropriate Christian responses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	30% on reducing balance
-----------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FOOD FOR THE HUNGRY UK

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

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FOOD FOR THE HUNGRY UK

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

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	49,696	211,480	261,176	38,628	365,312	403,940
Legacies receivable	-	-	-	-	23,474	23,474
Project Support Grants	-	180,718	180,718	-	507,503	507,503
	<u>49,696</u>	<u>392,198</u>	<u>441,894</u>	<u>38,628</u>	<u>896,289</u>	<u>934,917</u>

4 Charitable activities

	Core activities 2022	Core activities 2021
	£	£
Other income	9,000	1,500
	<u>9,000</u>	<u>1,500</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	803	98
	<u>803</u>	<u>98</u>

FOOD FOR THE HUNGRY UK

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

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising consultancy	14,500	8,500
Advertising	500	895
Staff costs	17,956	13,181
Support costs	7,691	9,807
	<hr/>	<hr/>
Fundraising and publicity	40,647	32,383
	<hr/>	<hr/>
	<u>40,647</u>	<u>32,383</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable activities

	FH	SIS	Visits	Total	FH	SIS	Visits	Total
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
Travel and motor expenses	-	-	4,685	4,685	-	-	200	200
Meeting expenses	-	-	298	298	-	-	50	50
Team costs	9,785	-	-	9,785	-	-	-	-
Bank charges	1,900	-	-	1,900	2,051	-	-	2,051
	<u>11,685</u>	<u>-</u>	<u>4,983</u>	<u>16,668</u>	<u>2,051</u>	<u>-</u>	<u>250</u>	<u>2,301</u>
Grant funding of activities (see note 9)	377,952	6,156	-	384,108	909,819	21,495	-	931,314
Share of support costs (see note 10)	-	916	-	916	-	1,082	-	1,082
	<u>389,637</u>	<u>7,072</u>	<u>4,983</u>	<u>401,692</u>	<u>911,870</u>	<u>22,577</u>	<u>250</u>	<u>934,697</u>
Analysis by fund								
Unrestricted funds	1,900	916	4,983	7,799	2,051	1,082	250	3,383
Restricted funds - general	387,737	6,156	-	393,893	909,819	21,495	-	931,314
	<u>389,637</u>	<u>7,072</u>	<u>4,983</u>	<u>401,692</u>	<u>911,870</u>	<u>22,577</u>	<u>250</u>	<u>934,697</u>

FOOD FOR THE HUNGRY UK

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

8 Description of charitable activities

FH

Grant making to Food For The Hungry projects

SIS

Seconded International staff and team support

Visits

Food For The Hungry meeting and project attendance and Seconded International Staff visits.

9 Grants payable

	FH 2022 £	SIS 2022 £	Total 2022 £	FH 2021 £	SIS 2021 £	Total 2021 £
Grants to institutions:						
Prog. Support - Bangladesh GOAC	45,000	-	45,000	47,500	-	47,500
Prog. Support - Bangladesh Fishing Project Faroe Islands	-	-	-	65,025	-	65,025
Prog. Support - Ethiopia	-	-	-	2,500	-	2,500
Prog. Support - Kenya	62,308	-	62,308	227,903	-	227,903
Prog. Support - Rwanda	-	-	-	56,099	-	56,099
Prog. Support - Uganda	-	-	-	108,697	-	108,697
Catalogue Gifts	412	-	412	870	-	870
Emergency Relief	12,528	-	12,528	5,715	-	5,715
Girls Education Uganda	22,185	-	22,185	-	-	-
Community Partnership - Buuri, Kenya	5,278	-	5,278	67,852	-	67,852
Child Focussed Community Transformation Bangladesh	19,345	-	19,345	17,230	-	17,230
Community Partnership - Mwumba, Burundi	138,043	-	138,043	277,504	-	277,504
Other Child Sponsorship - various	30,448	-	30,448	31,051	-	31,051
Rwanda Azizi Life	42,000	-	42,000	1,313	-	1,313
Mustard Seed Shared	405	-	405	560	-	560
Other	-	-	-	-	-	-
	<u>377,952</u>	<u>-</u>	<u>377,952</u>	<u>909,819</u>	<u>-</u>	<u>909,819</u>
Grants to individuals	-	6,156	6,156	-	21,495	21,495
	<u>377,952</u>	<u>6,156</u>	<u>384,108</u>	<u>909,819</u>	<u>21,495</u>	<u>931,314</u>

-

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021	Basis of allocation
	£	£	£	£	£	£	
Depreciation	30	-	30	42	-	42	Usage of computers and equipment
Employer's liability insurance	1,691	-	1,691	1,979	-	1,979	Staff time
Phone, print, post & stationery	3,569	-	3,569	5,016	-	5,016	Usage
Sundries	1,397	-	1,397	1,452	-	1,452	Relevance to activity
Accountancy	-	1,920	1,920	-	2,400	2,400	Relevance to activity
	<u>6,687</u>	<u>1,920</u>	<u>8,607</u>	<u>8,489</u>	<u>2,400</u>	<u>10,889</u>	
Analysed between							
Fundraising	5,771	1,920	7,691	7,407	2,400	9,807	
Charitable activities	916	-	916	1,082	-	1,082	
	<u>6,687</u>	<u>1,920</u>	<u>8,607</u>	<u>8,489</u>	<u>2,400</u>	<u>10,889</u>	

FOOD FOR THE HUNGRY UK

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

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During 2022 donations made by Trustees to the Charity totalled £13,180 in aggregate.

12 Employees

The average monthly number of employees during the year was: 1

	2022	2021
	Number	Number
Employees	1	1
	<u> </u>	<u> </u>
	2022	2021
	£	£
Employment costs		
Wages and salaries	17,956	13,181
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

13 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2022	1,025
	<u> </u>
At 31 December 2022	1,025
	<u> </u>
Depreciation and impairment	
At 1 January 2022	924
Depreciation charged in the year	30
	<u> </u>
At 31 December 2022	954
	<u> </u>
Carrying amount	
At 31 December 2022	71
	<u> </u>
At 31 December 2021	101
	<u> </u>

FOOD FOR THE HUNGRY UK

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

14 Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	3,018	8,254
Prepayments and accrued income	1,969	1,691
	<u>4,987</u>	<u>9,945</u>
	<u><u>4,987</u></u>	<u><u>9,945</u></u>
15 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	535,341	451,495
Accruals and deferred income	7,920	1,920
	<u>543,261</u>	<u>453,415</u>
	<u><u>543,261</u></u>	<u><u>453,415</u></u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
FH Projects	-	479,284	(514,309)	35,025	-	343,637	(345,332)	1,695	-
Seconded International Staff	-	21,650	(21,650)	-	-	6,156	(6,156)	-	-
Mustard Seed Shared	-	405	(405)	-	-	405	(405)	-	-
Rwanda Azizi Life	-	1,313	(1,313)	-	-	42,000	(42,000)	-	-
	<u>-</u>	<u>502,652</u>	<u>(537,677)</u>	<u>35,025</u>	<u>-</u>	<u>392,198</u>	<u>(393,893)</u>	<u>1,695</u>	<u>-</u>

As shown above restricted fund balances as at 31 December 2022 are £nil.

Of the £652,371 held in the bank at the year end £535,341 was in respect of restricted funds, being amounts amounts owed, pledged or promised and included within restricted fund other creditors as at 31 December totalling the same amount and split as follows:

	2022 £
Food for the Hungry Association	514,770
Seconded International Staff	-
Mustard Seeds Shared	20,571
Rwanda Azizi Life	-
	<u>535,341</u>

As a result Net Assets held in the balance sheet in relation to restricted funds as at 31 December 2022 totalled £nil.

FOOD FOR THE HUNGRY UK

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

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

FOOD FOR THE HUNGRY UK

England & Wales - Charity number 328273

Accounts

Charity registration number 328273

Company registration number 02394988 (England and Wales)

FOOD FOR THE HUNGRY UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

FOOD FOR THE HUNGRY UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S P Herbert Mr S Canham Mr M Josten Mr M A Viso R Kayombo	(Appointed 24 June 2021)
Secretary	Mr S Canham	
Charity number	328273	
Company number	02394988	
Registered office	15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

FOOD FOR THE HUNGRY UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 25

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also directors of the charity present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. It does so as part of a family of autonomous national Food for the Hungry organisations. These collaborate and channel their support through a single international implementation arm to Field Offices in over 19 of the world's poorest countries.

FH-UK seeks to create public benefit and to share the love of Christ by raising funds for FH work overseas and through informing and engaging people in the UK in the causes of physical and spiritual hunger and poverty, sharing its vision of community and the appropriate Christian responses to all forms of poverty.

FH-UK continues to facilitate the visit of teams from this country to FH field locations. Teams number 2-15 people, and are generally of approximately 1-2 weeks duration.

FH-UK also seeks to create public benefit by raising funds to support the work of individuals who are prepared to live among the poorest communities overseas where their skills provide significant benefit to the local population. Overseas staff are engaged in raising financial support to cover their secondment costs from churches and from family and friends, with the assistance and facilitation of FH-UK.

FH-UK and FH conduct their programmes without discrimination by politics, religion, disability or gender.

FH-UK maintains contact with other British Non-Governmental Development Organisations through membership of BOND (the British Overseas NGOs in Development). We are also members of Global Connections and Restored, a UK based organisation addressing issues of violence against women.

Main specific objectives for the year included

- Evaluating new routes to grow the income base that supports the charity
- Assessing and mitigating the impact of COVID-19 across the operations of the charity in the UK and on the field-based projects it supports.
- Maintaining the UK support base for the Family and Community Transformation programme in Bangladesh
- Supporting existing Community Transformation projects in Buuri in Kenya, and Mwumba in Burundi
- Successful delivery of the projects supported by grants from the UK Government's Foreign, Commonwealth and Development Office (FCDO) and projects funded by Guernsey Overseas Aid Commission (GOAC) and the Faroe Islands.
- Obtaining grants for specific FH field projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors of a number of FH Child-Focussed Community Transformation projects in Africa, Latin America and Bangladesh
- Supporting our overseas secondees

Public benefit

The trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Staff and Volunteers

The charity has one part time employee who assists in the securing of grants from trusts and governmental sources. The roles carried out in 2021 by our volunteers and the approximate percentage of a full-time position these represent are as follows:

1. CEO 100%
2. Program Manager 100%
3. Project Manager 40%
4. Book keeper 30%
5. Child Sponsorship communications 60%

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

COVID-19

The implications of COVID-19 have been far-reaching. To respond to these challenges, FH-UK (following the lead of FHA) has adjusted its programmes based on the four pillars listed below:

Pillar 1 – Adapting existing programming to ensure staff and community safety.

Pillar 2 – Providing essential life-saving services wherever necessary.

Pillar 3 – Active reduction of the spread of COVID-19

Pillar 4 – Early recovery.

With the emergence of effective COVID-19 vaccines, FH-UK is using its best efforts to ensure an equitable distribution of these vaccines to the most vulnerable in the areas where we work.

Within the UK, fund-raising has affected a number of planned events but this has been offset by an increase in donations overall. The UK Government reduced funding for the financial year 2021 for international development in general, which affected our UK Aid projects. All FH-UK staff have been able to adapt to remote working, although it has not been possible to make any field visits or to organise any team visits in 2021.

Overall, COVID-19 has not to date, materially affected our financial or administrative support base in the UK and we have generally been able to adapt our field programmes to take account of its impact. We hope that the impact of COVID19 will progressively decrease in the future but we will continue to monitor and assess any further impacts in 2022.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Field Activities:

In 2018 FH-UK secured a multi-year grant government grant from FCDO's Aid Direct fund in respect of a food security and nutrition project in Namutumba in Uganda. A further project was secured in 2019 in respect of increasing pastoralists' income in Northern Kenya.

The expected level of funding for both projects was reduced by the FCDO in the aftermath of COVID-19. Both projects were adapted and have now been successfully delivered and the final reports submitted to FCDO. The project's objectives were met and favourable ratings received from the FCDO in their final project appraisals.

The long-term sponsorship of the Buuri Cluster Community in Kenya continued to progress well during the year. It has been agreed to expand the scope of this project and plans have been put in place to provide the additional funding required. This project continues to benefit from significant support from the SDL Foundation, for which we are extremely grateful.

FH-UK continues to support the activities of FH Bangladesh in delivering their Family and Community Transformation programme. This programme is run in particularly vulnerable and disadvantaged communities where women are deprived and mistreated. The primary tool within this programme is running local learning and savings groups, helping to empower 12-20 women to realise their potential and, through economic development, lift their families out of poverty.

Mwumba is one of the poorest communities in northern Burundi and FH-UK has been supporting a long-term small-scale development project there since 2010. Following a full strategic review of the project in 2018, it was agreed to substantially increase the support to this community from 2019 onwards. Since then there has been a significant increase in the scale of the project and the financial commitment required to underpin this. Increasing the scale of the project delivers greater economies of scale and improves the efficiency of the resources employed, enabling our programme to have an impact on a significant proportion of the community. The aim is that the whole community can graduate to a self-sustaining position within about 5 years.

Overseas Staff:

Tom MacGregor continued his multi-year assignment in Rwanda. Tom has established a marketing company called Azizi Life, selling a number of successful product lines to customers overseas, and is assisting in developing the local tourist industry. FH-UK has secured donor support to fund an expansion of Azizi Life's facilities in Rwanda which is expected to be completed during 2022. Costs for seconded international staff (SIS) are covered by designated income. This designated income covers their personal allowance plus a contribution to UK administration and in all cases is also sufficient to provide a fund for contingencies and home visit costs.

Team Visits:

There were no team visits during the year due to the impact of COVID-19

Staff:

Mr Paul Cornelius continued to hold the position of Chief Executive, Food for the Hungry UK during 2021. Mr Cornelius has significant experience of leadership positions in business as well as being an active Christian within his local community. Mr Cornelius is standing down as CEO at the end of December 2021 and will be succeeded by Mr Ian Johnson.

In addition, the charity benefits from the support of a number of part-time or full-time volunteers who are involved in the UK administration of Child Development Programmes, the organisation of team visits, applications for grants from Governments and Trusts and the day-to-day management of the Charity's finances. A consultant continued to be contracted during 2021, supported by a part-time employee, to help with applications to Trusts and Foundations and governmental sources of funding.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Fundraising activities:

Income increased in 2021 by 21% to £936,515 from £775,038 in 2020. The increase was primarily due to higher levels of non-governmental grants and grants from businesses.

During the year the supporters who gave to the charity, either by standing order or direct debit, provided an average monthly contribution of £8730 (excluding Gift Aid), compared to £8706 (excluding Gift Aid) in 2020).

The income received in support of major projects is as set out below.

- £277,504 in respect of the Mwumba project in Burundi
- £67,851 in respect of the Buuri Cluster project
- £26,011 in respect of the Rwanda Nyabikeke Refugee Camp
- £47,500 in respect of the Bangladesh GOAC
- £65,025 towards the Bangladesh Fishing Project – Faroe Islands
- £24,720 in respect of the Buuri Early Childhood Development in Kenya
- £83,101 towards Buuri Livelihoods, Kenya
- £47,482 in respect of the Kenya Livestock project

£149,552 of grant funding was received in respect of the grants awarded to Food for the Hungry UK from the UK Government (FCDO) from their UK Aid Direct Community Partnership Fund. Funds are claimed from FCDO and spent in the UK or remitted to partners based on detailed expenditure forecasts. Any over- or under-spends are then settled the following quarter when actual expenditure is reported and reviewed. Receipts and funds remitted/other expenditure relating to these grants for the year were as follows:

	Uganda UK Aid Direct 9SG6-M6ZC-PR		Kenya UK Aid Direct PDSH-R37X-YV	
	£		£	
Grant received from FCDO	84,380		65,172	
Expenditure by FH-UK	-		-	
Funds remitted to FH-UK partner	105,995		78,362	
Under-/ (over-) spend of funds	(21,615)		(13,190)	

Financial review

At the year ended 31 December 2021 the Charity's reserves stood at £104,810. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the year ended 31 December 2021 are set out in the attached financial statements drafted in accordance with the Companies Acts. The trustees of the charity consider the results for the year to be positive as they represent an increase in the level of funds raised and expenditure on projects compared with 2020.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserve policy

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold additional reserves to fund new income raising opportunities and to manage short-term fluctuations in the funding of individual projects. This policy was maintained in 2021 based on the Charity's current administrative cost base.

At 31st December 2021 the Charity's reserves stood at £104,810 This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the year ended 31st December 2021 are set out in the attached financial statements drafted in accordance with the Companies Acts. The trustees of the charity consider the results for the year to be positive as they represent an increase in the level of funds raised and expenditure on projects compared with 2020.

There are no investments of the company, other than savings and deposit accounts that provide ready access to the funds. The policy of the company is:

1. Monies must not be invested in any instrument where ethical or reputational issues are contrary to the values of FH-UK or FH.
2. The principal or capital amounts invested must not be at risk.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Management Policy: a comprehensive review of risks is undertaken by the Finance and Risk Sub-Committee and documented in a Risk Register. This register also identifies key risks to be managed together with a Risk Mitigation Action plan. It was reviewed twice by the Board of Trustees during 2021.

Key risks that have been identified include:

- a) Board Membership. The Board will continue to look for the opportunity to recruit further trustees with appropriate skills and experience.
- b) Vulnerability to loss of key staff members. This has in part been addressed by agreeing the process to be followed to put in place a successor to the current CEO and by expanding the number of volunteers in key areas.
- c) Overseas staff support depends on a small number of key staff members in the UK. This has been addressed by greater integration of the support offered from the UK with that provided by FH International to all field-based secondees. This risk has also reduced as there is at the present time only one individual on secondment.
- d) The potential impact of COVID-19 on the UK operations of the Charity and on the field-based projects that FH-UK supports. The Charity carried out a full review of the risks associated with COVID-19 and associated mitigation plans in 2021

Employer's Liability, Public Liability and Legal Expenses have been insured under a Charity Connect policy with Ansva.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

The Board of FH-UK has determined that the following will be the principal ways that FH-UK will aim to create public benefit:

- Maintaining support for Child Focussed Community Transformation Programmes (CFCT) in designated locations.
- Maintaining the individual donor support base for the Family and Community Transformation Programme in Bangladesh and seeking additional funding from appropriate grant giving organisations in the UK.
- Maintaining and expanding the ongoing financial support for our designated Community Partnerships through to the successful graduation of an individual community at the end of their project. Currently we have partnerships of this type with the Mwumba cluster of communities in Burundi and the Buuri cluster of communities in Kenya.
- Continuing to explore strategic partnerships with other third sector organisations whose aims and activities are consistent with FH-UK's vision and values
- Securing grants from governmental sources (FCDO, GOAC, JOAC and Faroe Islands) to fund projects which deliver significant improvements to communities in FH-UK's target countries
- Continuing to support our existing International Secondees who work for the benefit of the communities they serve in sub-Saharan Africa.

For 2022 the key areas of focus will be:

1. Develop a new strategy for FHUK which will be compatible with the organisation-wide strategy review being carried out by FHA. The FHA strategy review is underway and is due to be completed in the first half of 2022.
2. Maintaining and developing our relationship with GOAC, Faroe Islands and establishing a relationship with JOAC
3. Being ready to apply for further grants if applications for new programmes are invited by the FCDO.
4. Identifying and securing new sources of project funding
5. Supporting and expanding the scope of the programme with communities in the region of Mwumba in Burundi and the Buuri cluster of communities in Kenya.
6. Maintaining an effective response to the challenges presented by the Covid-19 pandemic.

Structure, governance and management

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.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N M Bicknell (Resigned 28 October 2021)

Mr S P Herbert

Mr S Canham

Mr M Josten

Mr M A Viso

R Kayombo (Appointed 24 June 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FH-UK has a board of trustees that meet a minimum of three times a year, one of those meetings being the Annual General Meeting. All directors of the company are also trustees of the charity. The Board has the power to appoint additional trustees as it considers fit. The number of trustees is not subject to any maximum, but may not be less than three.

In 2015 the Board of Trustees established the Finance and Risk Sub-Committee whose remit is to review and report back to the Board of Trustees on the Financial controls of the charity, longer term financial projections for the charity and the management of risk.

The experience and skill base of the current five trustees covers the following: Board membership for up to 20 years including one past or current member of the international executive team of FH, FH international Field Office experience, FH international Financial Management, preparing and leading teams to the Field, organisational development, planning and management.

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive.

In 2021 there was one part-time salaried employee whose role is to make grant applications on behalf of the Charity. Mr Paul Cornelius (Chief Executive) and a number of part-time or full-time volunteers provide support to FH-UK on an unpaid basis.

The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees. The principal purpose of FH-UK is to stimulate British support in the form of funds, people and prayer for the operation of FH's international relief and development activities.

Wider network

Links with Food for the Hungry Association (FH):

FH, a not-for-profit association incorporated in Geneva Switzerland, maintains programmes in over 19 of the world's poorest countries, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FH and each of the other nationally based organisations, has chosen to affiliate to an international covenant of common vision, principles and systems of working together.

Centred in and motivated by Christ, the international covenant of Food for the Hungry organisations is committed to working with poor people to overcome both physical and spiritual hunger and poverty worldwide. The primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

In 2021 Mark Viso served on the Board of FH-UK. Mark is the President and CEO of FHA. In June 2022 Rudo Kayombo joined the Board of FHUK. Rudo is the Chief Operating Officer of FHA.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Mr S Canham
Trustee

27 April 2022

FOOD FOR THE HUNGRY UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FOOD FOR THE HUNGRY UK

I report to the trustees on my examination of the financial statements of Food For The Hungry UK (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mark Johnstone FCA

Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 27 April 2022

FOOD FOR THE HUNGRY UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
Income from:						
Donations and legacies	3	38,628	896,289	934,917	43,121	773,933
Charitable activities	4	1,500	-	1,500	-	-
Investments	5	98	-	98	1,105	1,105
Total income		40,226	896,289	936,515	44,226	775,038
Expenditure on:						
Raising funds	6	32,383	-	32,383	22,978	22,978
Charitable activities	7	3,383	931,314	934,697	4,716	737,758
Total expenditure		35,766	931,314	967,080	27,694	760,736
Net incoming/(outgoing) resources before transfers		4,460	(35,025)	(30,565)	16,532	14,302
Gross transfers between funds		(35,025)	35,025	-	(2,230)	-
Net (expenditure)/income for the year/ Net movement in funds		(30,565)	-	(30,565)	14,302	14,302
Fund balances at 1 January 2021		135,375	-	135,375	-	121,073
Fund balances at 31 December 2021		104,810	-	104,810	-	135,375

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOOD FOR THE HUNGRY UK

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14		101		143
Current assets					
Debtors	15	9,945		15,834	
Cash at bank and in hand		548,179		676,380	
		<u>558,124</u>		<u>692,214</u>	
Creditors: amounts falling due within one year	16	(453,415)		(556,982)	
Net current assets			104,709		135,232
Total assets less current liabilities			<u>104,810</u>		<u>135,375</u>
Income funds					
Unrestricted funds			104,810		135,375
			<u>104,810</u>		<u>135,375</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 April 2022

Mr S Canham
Trustee

Company registration number 02394988

FOOD FOR THE HUNGRY UK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(128,299)		126,687
Investing activities					
Investment income received		98		1,105	
Net cash generated from investing activities			98		1,105
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(128,201)		127,792
Cash and cash equivalents at beginning of year			676,380		548,588
Cash and cash equivalents at end of year			<u>548,179</u>		<u>676,380</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Food For The Hungry UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 15 Palace Street, NORWICH, Norfolk, NR3 1RT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable expenditure comprises grants made to fund the overseas work of FH as well as the costs incurred by the charity in making the grants, recruiting and sending appropriate people to assist where needed and informing people in the UK about the causes of physical and spiritual hunger and poverty, and about appropriate Christian responses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	30% on reducing balance
-----------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	38,628	365,312	403,940	40,054	329,371	369,425
Legacies receivable	-	23,474	23,474	-	-	-
Project Support Grants	-	507,503	507,503	3,067	401,441	404,508
	<u>38,628</u>	<u>896,289</u>	<u>934,917</u>	<u>43,121</u>	<u>730,812</u>	<u>773,933</u>

Restricted funds general Project Support Grants includes FCDO grants received in the year totalling £149,552. (see FCDO Grant note).

4 Charitable activities

	Core activities 2021 £	Core activities 2020 £
Other income	<u>1,500</u>	<u>-</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	<u>98</u>	<u>1,105</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising consultancy	8,500	9,220
Advertising	895	1,536
Staff costs	13,181	3,246
Support costs	9,807	8,976
	<u>32,383</u>	<u>22,978</u>
Fundraising and publicity	<u>32,383</u>	<u>22,978</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	FH	SIS	Visits	Total	FH	SIS	Visits	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Travel and motor expenses	-	-	200	200	-	-	1,684	1,684
Meeting expenses	-	-	50	50	-	-	189	189
Bank charges	2,051	-	-	2,051	1,778	-	-	1,778
	<u>2,051</u>	<u>-</u>	<u>250</u>	<u>2,301</u>	<u>1,778</u>	<u>-</u>	<u>1,873</u>	<u>3,651</u>
Grant funding of activities (see note 9)	909,819	21,495	-	931,314	708,271	24,771	-	733,042
Share of support costs (see note 11)	-	1,082	-	1,082	-	1,065	-	1,065
	<u>911,870</u>	<u>22,577</u>	<u>250</u>	<u>934,697</u>	<u>710,049</u>	<u>25,836</u>	<u>1,873</u>	<u>737,758</u>
Analysis by fund								
Unrestricted funds	2,051	1,082	250	3,383	1,778	1,065	1,873	4,716
Restricted funds - general	909,819	21,495	-	931,314	708,271	24,771	-	733,042
	<u>911,870</u>	<u>22,577</u>	<u>250</u>	<u>934,697</u>	<u>710,049</u>	<u>25,836</u>	<u>1,873</u>	<u>737,758</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Description of charitable activities

FH

Grant making to Food For The Hungry projects

SIS

Seconded International staff and team support

Visits

Food For The Hungry meeting and project attendance and Seconded International Staff visits.

9 Grants payable

	FH	SIS	Total	FH	SIS	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Grants to institutions:						
Prog. Support - Bangladesh GOAC	47,500	-	47,500	25,000	-	25,000
Prog. Support - Bangladesh Fishing Project Faroe Islands	65,025	-	65,025	-	-	-
Prog. Support - Ethiopia	2,500	-	2,500	5,022	-	5,022
Prog. Support - Kenya	227,903	-	227,903	136,487	-	136,487
Prog. Support - Rwanda	56,099	-	56,099	4,660	-	4,660
Prog. Support - Uganda	108,697	-	108,697	147,000	-	147,000
Catalogue Gifts	870	-	870	908	-	908
Emergency Relief	5,715	-	5,715	225	-	225
Community Partnership - Buuri, Kenya	67,852	-	67,852	50,727	-	50,727
Child Focussed Community Transformation Bangladesh	17,230	-	17,230	16,684	-	16,684
Community Partnership - Mwumba, Burundi	277,504	-	277,504	226,254	-	226,254
Other Child Sponsorship - various	31,051	-	31,051	38,749	-	38,749
Rwanda Azizi Life	1,313	-	1,313	56,150	-	56,150
Mustard Seed Shared	560	-	560	405	-	405
Other	-	-	-	-	-	-
	909819-		909819	708271-		708271
Grants to individuals	0	21495	21495	0	24771	24771
	909819	21495	931314	708271	24771	733042

FH Programme support for Kenya and Uganda includes expenditure on FCDO grants of £184,357 (see FCDO Grants note)

-

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 FCDO Grants

FCDO is the UK Government's Foreign Commonwealth and Development Office. The grants were received from their Aid Direct Fund. Income and spending by Food for the Hungry UK relating to these grants for the year was as follows:

	Uganda UK Aid	Kenya UK Aid
	9SG6-M6ZC-PR	PDSH-R37X-YV
	£	£
Grant received from FCDO	84,379.65	65,171.87
Expenditure by FHUK	-	-
Funds remitted to FHUK partner	105,995.47	78,361.66
Under / (over) spend of funds	(21,615.82)	(13,189.79)

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020	Basis of allocation
	£	£	£	£	£	£	
Depreciation	42	-	42	60	-	60	Usage of computers and equipment
Employer's liability insurance	1,979	-	1,979	1,945	-	1,945	Staff time
Phone, print, post & stationery	5,016	-	5,016	4,778	-	4,778	Usage
Sundries	1,452	-	1,452	1,467	-	1,467	Relevance to activity
Accountancy	-	2,400	2,400	351	1,440	1,791	Relevance to activity
	<u>8,489</u>	<u>2,400</u>	<u>10,889</u>	<u>8,601</u>	<u>1,440</u>	<u>10,041</u>	
Analysed between							
Fundraising	7,407	2,400	9,807	7,536	1,440	8,976	
Charitable activities	1,082	-	1,082	1,065	-	1,065	
	<u>8,489</u>	<u>2,400</u>	<u>10,889</u>	<u>8,601</u>	<u>1,440</u>	<u>10,041</u>	

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During 2021 donations made by Trustees to the Charity totalled £3,880 in aggregate.

13 Employees

The average monthly number of employees during the year was: 1

	2021	2020
	Number	Number
Employees	1	1
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	13,181	3,246
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

14 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2021	1,025
	<u> </u>
At 31 December 2021	1,025
	<u> </u>
Depreciation and impairment	
At 1 January 2021	882
Depreciation charged in the year	42
	<u> </u>
At 31 December 2021	924
	<u> </u>
Carrying amount	
At 31 December 2021	101
	<u> </u>
At 31 December 2020	143
	<u> </u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	-	1,219
Other debtors	8,254	12,636
Prepayments and accrued income	1,691	1,979
	<u>9,945</u>	<u>15,834</u>
	<u><u>9,945</u></u>	<u><u>15,834</u></u>

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	-	318
Other creditors	451,495	555,224
Accruals and deferred income	1,920	1,440
	<u>453,415</u>	<u>556,982</u>
	<u><u>453,415</u></u>	<u><u>556,982</u></u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
FH Projects	-	649,486	(651,716)	2,230	-	479,284	(514,309)	35,025	-
Secoded International Staff	-	24,771	(24,771)	-	-	21,650	(21,650)	-	-
Mustard Seed Shared	-	405	(405)	-	-	405	(405)	-	-
Rwanda Azizi Life	-	56,150	(56,150)	-	-	1,313	(1,313)	-	-
	-	730,812	(733,042)	2,230	-	502,652	(537,677)	35,025	-

As shown above restricted fund balances as at 31 December 2021 are £nil.

Of the £548,179 held in the bank at the year end £451,495 was in respect of restricted funds, being amounts amounts owed, pledged or promised and included within restricted fund other creditors as at 31 December totalling the same amount and split as follows:

	£
Food for the Hungry Association	369,226
Secoded International Staff	11,533
Mustard Seeds Shared	20,736
Rwanda Azizi Life	50,000
	<u>451,495</u>

As a result Net Assets held in the balance sheet in relation to restricted funds as at 31 December 2021 totalled £nil.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19 Cash generated from operations	2021	2020
	£	£
(Deficit)/surplus for the year	(30,565)	14,302
Adjustments for:		
Investment income recognised in statement of financial activities	(98)	(1,105)
Depreciation and impairment of tangible fixed assets	42	60
Movements in working capital:		
Decrease/(increase) in debtors	5,889	(2,771)
(Decrease)/increase in creditors	(103,567)	116,201
Cash (absorbed by)/generated from operations	(128,299)	126,687

20 Analysis of changes in net funds

The charity had no debt during the year.

FOOD FOR THE HUNGRY UK

England & Wales - Charity number 328273

Accounts

Charity Registration No. 328273

Company Registration No. 02394988 (England and Wales)

FOOD FOR THE HUNGRY UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020



A R G E N T S
Chartered Accountants

FOOD FOR THE HUNGRY UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr N M Bicknell Mr S P Herbert Mr S Canham Mr M Josten Mr M A Viso	(Appointed 21 October 2020)
Secretary	Mr S Canham	
Charity number	328273	
Company number	02394988	
Registered office	15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	
Independent examiner	Argents Accountants Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

FOOD FOR THE HUNGRY UK

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 24

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also directors of the charity present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Trust, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. It does so as part of a family of autonomous national Food for the Hungry organisations. These collaborate and channel their support through a single international implementation arm to Field Offices in over 19 of the world's poorest countries.

FH-UK seeks to create public benefit and to share the love of Christ by raising funds for FH work overseas and through informing and engaging people in the UK in the causes of physical and spiritual hunger and poverty, sharing its vision of community and the appropriate Christian responses to all forms of poverty.

FH-UK continues to facilitate the visit of teams from this country to FH field locations. Teams number 2-15 people, and are generally of approximately 1-2 weeks duration.

FH-UK also seeks to create public benefit by raising funds to support the work of individuals who are prepared to live among the poorest communities overseas where their skills provide significant benefit to the local population. Overseas staff are engaged in raising financial support to cover their secondment costs from churches and from family and friends, with the assistance and facilitation of FH-UK.

FH-UK and FH conduct their programmes without discrimination by politics, religion, disability or gender.

FH-UK maintains contact with other British Non-Governmental Development Organisations through membership of BOND (the British Overseas NGOs in Development). We are also members of Global Connections and Restored, a UK based organisation addressing issues of violence against women.

Main specific objectives for the year included

- Evaluating new routes to grow the income base that supports the charity
- Assessing and mitigating the impact of COVID-19 across the operations of the charity in the UK and on the field-based projects it supports.
- Maintaining the UK support base for the Family and Community Transformation programme in Bangladesh
- Supporting existing Community Transformation projects in Buuri in Kenya, and Mwumba in Burundi
- Securing and implementing projects funded by grants from the UK Government's Foreign, Commonwealth and Development Office (FCDO) and Guernsey Overseas Aid Commission (GOAC)
- Obtaining grants for specific FH field projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors of a number of FH Child-Focussed Community Transformation projects in Africa, Latin America and Bangladesh
- Supporting our overseas secondees

There has been no change in these during the year.

Public benefit

The trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

The roles carried out by our volunteers and the approximate percentage of a full-time position these represent are as follows:

1. CEO 100%
2. Program Manager 100%
3. Project Manager 40%
4. Book keeper 30%
5. Child Sponsorship communications 60%

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

COVID-19

The implications of COVID-19 have been far-reaching. In the countries we support, levels of infection and related deaths have been lower than in the UK. However, the results of lockdown have been particularly severe for the communities we serve, curtailing the opportunities to sustain livelihoods or generate new income among people who already experience extreme poverty.

To respond to these challenges, FH-UK (following the lead of FHA) has adjusted its programmes based on the four pillars listed below:

- Pillar 1 – Adapting existing programming to ensure staff and community safety.
- Pillar 2 – Providing essential life-saving services wherever necessary.
- Pillar 3 – Active reduction of the spread of COVID-19
- Pillar 4 – Early recovery.

With the emergence of effective COVID-19 vaccines, FH-UK will use its best efforts to ensure an equitable distribution of these vaccines to include the most vulnerable in the areas where we work.

Within the UK, fund-raising has been affected by the cancellation of planned events but this has been offset by an increase in donations overall. The UK Government has reduced funding for the financial year 2020/2021 for international development in general, which has affected our UK Aid projects. We have adapted the programmes of these projects accordingly and have secured additional grants from the UK Government to address problems caused by COVID-19 in the regions where our projects are based. All FH-UK staff have been able to adapt to remote working, although it has not been possible to make any field visits or to organise any team visits since the beginning of March 2020.

Overall, COVID-19 has not materially affected our financial or administrative support base in the UK and we have generally been able to adapt our field programmes to take account of its impact. We will continue to monitor and assess any further impacts in 2021.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Field Activities:

In 2018 FH-UK secured a multi-year grant government grant from FCDO's Aid Direct fund in respect of a food security and nutrition project in Namutumba in Uganda. A further project was secured in 2019 in respect of increasing pastoralists' income in Northern Kenya. Both projects are on track to deliver their targets although activities have had to be adapted to reflect the impact of COVID-19 on the communities. Additional grants (£45,000 each) were secured from FCDO to respond specifically to COVID-19 in both Uganda and Kenya.

The long-term sponsorship of the Buuri Cluster Community in Kenya continued to progress well during the year. This project benefits from the support of the SDL Foundation, for which we are extremely grateful.

FH-UK continues to support the activities of FH Bangladesh in delivering their Family and Community Transformation programme. This programme is run in particularly vulnerable and disadvantaged communities where women are deprived and mistreated. The primary tool within this programme is running local learning and savings groups, helping to empower 12-20 women to realise their potential and, through economic development, lift their families out of poverty.

Mwumba Is one of the poorest communities in northern Burundi and FH-UK has been supporting a long-term small-scale development project there since 2010. Following a full strategic review of the project in 2018, it was agreed to substantially increase the support to this community from 2019 onwards. Building on the success of the project to date, there has been a significant increase in the scale of the project and the financial commitment required to underpin this. Increasing the scale of the project delivers greater economies of scale and improves the efficiency of the resources employed, enabling our programme to have an impact on a significant proportion of the community. The aim is that the whole community can graduate to a self-sustaining position within about 5 years.

Overseas Staff:

Tom MacGregor continued his multi-year assignment in Rwanda. Tom has established a marketing company called Azizi Life, which has established a number of successful product lines which are sold to customers overseas, and is assisting in developing the local tourist industry. FH-UK has secured donor support to fund an expansion of Azizi Life's facilities in Rwanda during 2021.

Costs for seconded international staff (SIS) are covered by designated income. This designated income covers their personal allowance plus a contribution to UK administration and in all cases is also sufficient to provide a fund for contingencies and home visit costs.

Team Visits:

There were no team visits during the year due to the impact of COVID-19

Staff:

Mr Paul Cornelius continued to hold the position of Chief Executive, Food for the Hungry UK. Mr Cornelius has significant experience of leadership positions in business as well as being an active Christian within his local community.

In addition, the charity benefits from the support of a number of part-time or full-time volunteers who are involved in the UK administration of Child Development Programmes, the organisation of team visits, applications for grants from Governments and Trusts and the day-to-day management of the Charity's finances. A consultant has been contracted during 2020 to help with applications to Trusts and Foundations and a part-time employee recruited to increase the Charity's grant application capacity.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Fundraising activities:

Income increased in 2020 by 8% to £775,038 from £715,302 in 2019. The increase was due to higher grant and match funding associated with the two FCDO grants secured by the Charity more than offsetting a slight fall in other sources of income.

During the year the supporters who gave to the charity, either by standing order or direct debit, provided an average monthly contribution of £8,706 (excluding Gift Aid), compared to £8,760 (excluding Gift Aid) in 2019).

The income received in support of major projects is as set out below.

- £31,465 in respect of a girl's education project in Uganda.
- £56,150 in respect of expanding the facilities of Azizi Life in Rwanda
- £226,254 in respect of the Mwumba project in Burundi
- £101,485 grant and £35,000 in match funding in respect of the FCDO project in Kenya.
- £106,002 grant in respect of the FCDO project in Uganda

The £207,487 of grant funding covering the last two items represents income received in respect of the grants awarded to Food for the Hungry UK from the UK Government (FCDO) from their UK Aid Direct Community Partnership Fund. Funds are claimed from FCDO and spent in the UK or remitted to partners based on detailed expenditure forecasts. Any over- or under-spends are then settled the following quarter when actual expenditure is reported and reviewed. Receipts and funds remitted/other expenditure relating to these grants for the year were as follows:

	Uganda UK Aid Direct 9SG6-M6ZC-PR	Kenya UK Aid Direct PDSH-R37X-YV
	£	£
Grant received from FCDO	106,002	101,485
Expenditure by FH-UK	817	867
Funds remitted to FH-UK partner	84,386	88,295
Under-/ (over-) spend of funds	20,799	12,323

Financial review

At the year ended 31 December 2020 the Charity's reserves stood at £135,375. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the year ended 31 December 2020 are set out in the attached financial statements drafted in accordance with the Companies Acts. The trustees of the charity consider the results for the year to be positive as they represent an increase in the level of funds raised and expenditure on projects compared with 2019.

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold additional reserves to fund new income raising opportunities and to manage short-term fluctuations in the funding of individual projects. This policy was maintained in 2020 based on the Charity's current administrative cost base.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

There are no investments of the company, other than savings and deposit accounts that provide ready access to the funds. The policy of the company is:

1. Monies must not be invested in any instrument where ethical or reputational issues are contrary to the values of FH-UK or FH.
2. The principal or capital amounts invested must not be at risk.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Management Policy: a comprehensive review of risks is undertaken by the Finance and Risk Sub-Committee and documented in a Risk Register. This register also identifies key risks to be managed together with a Risk Mitigation Action plan. It was reviewed twice by the Board of Trustees during 2020.

Key risks that have been identified include:

- a) Board Membership. The Board will continue to look for the opportunity to recruit further trustees with appropriate skills and experience.
- b) Vulnerability to loss of key staff members. This has in part been addressed by agreeing the process to be followed to put in place a successor to the current CEO and by expanding the number of volunteers in key areas.
- c) Overseas staff support depends on a small number of key staff members in the UK. This has been addressed by greater integration of the support offered from the UK with that provided by FH International to all field-based secondees. This risk has also reduced as there is at the present time only one individual on secondment.
- d) The potential impact of COVID-19 on the UK operations of the Charity and on the field-based projects that FH-UK supports. The Charity carried out a full review of the risks associated with COVID-19 and associated mitigation plans in March 2020. These plans have continued to reviewed since then.

Employer's Liability, Public Liability and Legal Expenses have been insured under a Charity Connect policy with Ansvar.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

The Board of FH-UK has determined that the following will be the principal ways that FH-UK will aim to create public benefit:

- Increasing support for Child Focussed Community Transformation Programmes (CFCT) in designated locations. This will continue to be an area for investigation in 2021 in partnership with FH.
- Maintaining the individual donor support base for the Family and Community Transformation Programme in Bangladesh and seeking additional funding from appropriate grant giving organisations in the UK.
- Maintaining ongoing financial support for our designated Community Partnerships through to the successful graduation of an individual community at the end of their project. Currently we have partnerships of this type with Mwumba cluster of communities in Burundi and the Buuri cluster in Kenya.
- In line with FH's international strategy, FH-UK will look to increasingly concentrate the support it raises on the major locations being supported by the FHA field teams
- Continue to explore strategic partnerships with other third sector organisations whose aims and activities are consistent with FH-UK's vision and values
- By securing grants from FCDO or GOAC to fund projects which deliver significant improvements to communities in FH-UK's target countries
- Continue to support our existing International Secondees who work for the benefit of the communities they serve in sub-Saharan Africa.

For 2021 the key areas of focus will be:

1. Working with the wider FH organisation to identify new ways to increase the income base of FH-UK as part of wider strategic review of the future direction of FH-UK.
2. Successfully delivering (in partnership with FH Uganda and FH Kenya) the grants FH-UK has secured from FCDO.
3. Maintaining and developing our relationship with GOAC and JOAC
4. Identifying and securing new sources of project funding
5. Supporting and expanding the scope of the programme with communities in the region of Mwumba in Burundi and the Buuri cluster of communities in Kenya.
6. Maintaining an effective response to the challenges presented by the Covid-19 pandemic.

Structure, governance and management

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.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N M Bicknell

Mr S P Herbert

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Mr S Canham

Mr P Howard

(Resigned 21 October 2020)

Mr M Josten

Mr M A Viso

(Appointed 21 October 2020)

FH-UK has a board of trustees that meet a minimum of three times a year, one of those meetings being the Annual General Meeting. All directors of the company are also trustees of the charity. The Board has the power to appoint additional trustees as it considers fit. The number of trustees is not subject to any maximum, but may not be less than three.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

In 2015 the Board of Trustees established the Finance and Risk Sub-Committee whose remit is to review and report back to the Board of Trustees on the Financial controls of the charity, longer term financial projections for the charity and the management of risk.

The experience and skill base of the current five trustees covers the following: Board membership for up to 20 years including one past or current member of the international executive team of FH, FH international Field Office experience, FH international Financial Management, preparing and leading teams to the Field, organisational development, planning and management.

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive.

In 2020 there was one part-time salaried employee whose role is to make grant applications on behalf of the Charity. Mr Paul Cornelius (Chief Executive) and a number of part-time or full-time volunteers provide support to FH-UK on an unpaid basis.

The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees. The principal purpose of FH-UK is to stimulate British support in the form of funds, people and prayer for the operation of FH's international relief and development activities.

FOOD FOR THE HUNGRY UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Links with Food for the Hungry Association (FH):

FH, a not-for-profit association incorporated in Geneva Switzerland, maintains programmes in over 19 of the world's poorest countries, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FH and each of the other nationally based organisations, has chosen to affiliate to an international covenant of common vision, principles and systems of working together.

Centred in and motivated by Christ, the international covenant of Food for the Hungry organisations is committed to working with poor people to overcome both physical and spiritual hunger and poverty worldwide. The primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

Until October 2020 Mr Peter Howard served on the FH-UK Board of Trustees while being a member of the FHA Executive Team. From October, Mark Viso joined the Board of FH-UK. Mark is the President and CEO of FHA.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

Mr S Canham

Trustee

Dated: 28 April 2021

FOOD FOR THE HUNGRY UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FOOD FOR THE HUNGRY UK

I report to the trustees on my examination of the financial statements of Food For The Hungry UK (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mark Johnstone
FCA
Argents Accountants Limited
15 Palace Street
NORWICH
Norfolk
NR3 1RT
United Kingdom

Dated: 29 April 2021

FOOD FOR THE HUNGRY UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	43,121	730,812	773,933	52,932	660,591	713,523
Investments	4	1,105	-	1,105	1,780	-	1,780
Total income		44,226	730,812	775,038	54,712	660,591	715,303
Expenditure on:							
Raising funds	5	22,978	-	22,978	21,939	3,811	25,750
Charitable activities	6	4,716	733,042	737,758	16,787	675,138	691,925
Total resources expended		27,694	733,042	760,736	38,726	678,949	717,675
Net incoming/ (outgoing) resources before transfers		16,532	(2,230)	14,302	15,986	(18,358)	(2,372)
Gross transfers between funds		(2,230)	2,230	-	(18,358)	18,358	-
Net income/(expenditure) for the year/ Net movement in funds		14,302	-	14,302	(2,372)	-	(2,372)
Fund balances at 1 January 2020		121,073	-	121,073	123,445	-	123,445
Fund balances at 31 December 2020		135,375	-	135,375	121,073	-	121,073

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FOOD FOR THE HUNGRY UK

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	13		143		203
Current assets					
Debtors	14	15,834		13,063	
Cash at bank and in hand		676,380		548,588	
		<u>692,214</u>		<u>561,651</u>	
Creditors: amounts falling due within one year	15	(556,982)		(440,781)	
Net current assets			<u>135,232</u>		<u>120,870</u>
Total assets less current liabilities			<u><u>135,375</u></u>		<u><u>121,073</u></u>
Income funds					
Unrestricted funds			<u>135,375</u>		<u>121,073</u>
			<u><u>135,375</u></u>		<u><u>121,073</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28 April 2021

Mr S Canham
Trustee

Company Registration No. 02394988

FOOD FOR THE HUNGRY UK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	19		126,687		82,655
Investing activities					
Investment income received		1,105		1,780	
Net cash generated from investing activities			1,105		1,780
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			127,792		84,435
Cash and cash equivalents at beginning of year			548,588		464,153
Cash and cash equivalents at end of year			676,380		548,588

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Food For The Hungry UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 15 Palace Street, NORWICH, Norfolk, NR3 1RT, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable expenditure comprises grants made to fund the overseas work of FH as well as the costs incurred by the charity in making the grants, recruiting and sending appropriate people to assist where needed and informing people in the UK about the causes of physical and spiritual hunger and poverty, and about appropriate Christian responses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	30% on reducing balance
-----------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

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

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	40,054	329,371	369,425	52,932	304,247	357,179
Project Support Grants	3,067	401,441	404,508	-	356,344	356,344
	<u>43,121</u>	<u>730,812</u>	<u>773,933</u>	<u>52,932</u>	<u>660,591</u>	<u>713,523</u>

Restricted funds general Project Support Grants includes FCDO grants received in the year totalling £207,487. (see note 9).

4 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	<u>1,105</u>	<u>1,780</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds	Restricted funds general	Total
	2020	2019	2019	2019
	£	£	£	£
<u>Fundraising and publicity</u>				
Fundraising consultancy	9,220	11,235	-	11,235
Fundraising and publicity	1,536	2,222	3,811	6,033
Staff costs	3,246	1,155	-	1,155
Support costs	8,976	7,327	-	7,327
	<u>22,978</u>	<u>21,939</u>	<u>3,811</u>	<u>25,750</u>
	<u>22,978</u>	<u>21,939</u>	<u>3,811</u>	<u>25,750</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	FH	SIS	Visits	Total	FH	SIS	Visits	Total
	2020	2020	2020	2020	2019	2019	2019	2019
	£	£	£	£	£	£	£	£
Travel and motor expenses	-	-	1,684	1,684	-	-	13,015	13,015
Meeting expenses	-	-	189	189	-	-	982	982
Bank charges	1,778	-	-	1,778	1,964	-	-	1,964
	<u>1,778</u>	<u>-</u>	<u>1,873</u>	<u>3,651</u>	<u>1,964</u>	<u>-</u>	<u>13,997</u>	<u>15,961</u>
Grant funding of activities (see note 8)	708,271	24,771	-	733,042	659,941	15,197	-	675,138
Share of support costs (see note 10)	-	1,065	-	1,065	-	826	-	826
	<u>710,049</u>	<u>25,836</u>	<u>1,873</u>	<u>737,758</u>	<u>661,905</u>	<u>16,023</u>	<u>13,997</u>	<u>691,925</u>
Analysis by fund								
Unrestricted funds	1,778	1,065	1,873	4,716	1,964	826	13,997	16,787
Restricted funds - general	708,271	24,771	-	733,042	659,941	15,197	-	675,138
	<u>710,049</u>	<u>25,836</u>	<u>1,873</u>	<u>737,758</u>	<u>661,905</u>	<u>16,023</u>	<u>13,997</u>	<u>691,925</u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Description of charitable activities

FH

Grant making to Food For The Hungry projects

SIS

Seconded International staff and team support

Visits

Food For The Hungry meeting and project attendance and Seconded International Staff visits.

8 Grants payable

	FH	SIS	Total 2020	FH	SIS	Total 2019
	2020	2020		2019	2019	
	£	£	£	£	£	£
Grants to institutions (14 grants):						
Prog. Support - Bangladesh	25,000	-	25,000	40,000	-	40,000
Prog. Support - Burundi	-	-	-	(3,646)	-	(3,646)
Prog. Support - Ethiopia	5,022	-	5,022	29,489	-	29,489
Prog. Support - Kenya	138,145	-	138,145	113,545	-	113,545
Prog. Support - Rwanda	3,000	-	3,000	96,791	-	96,791
Prog. Support - Uganda	147,001	-	147,001	133,771	-	133,771
Work Teams - Various	-	-	-	17,090	-	17,090
Catalogue Gifts	908	-	908	747	-	747
Mozambique Cyclone Idai	-	-	-	15,525	-	15,525
Indonesia	-	-	-	45	-	45
Beirut Relief	225	-	225	-	-	-
Marisha Bora - Kenya	50,728	-	50,728	(13,790)	-	(13,790)
Women of Action - Bangladesh	16,684	-	16,684	40,997	-	40,997
Child sponsorship - various	265,003	-	265,003	188,717	-	188,717
Rwanda Azizi Life	56,150	-	56,150	-	-	-
Mustard Seed Shared	405	-	405	660	-	660
Other	-	-	-	-	-	-
	708271-		708271	659941-		659941
Grants to individuals (1 grants)	-	24,771	24,771	-	15,197	15,197
	708271	24771	733042	659941	15197	675138

FH Programme support for Kenya and Uganda includes expenditure on FCDO grants of £174,366 (see note 9)

-

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 FCDO Grants

FCDO is the UK Government's Foreign Commonwealth and Development Office. The grants were received from their Aid Direct Fund. Income and spending by Food for the Hungry UK relating to these grants for the year was as follows:

	Uganda UK Aid	Kenya UK Aid
	9SG6-M6ZC-PR	PDSH-R37X-YV
	£	£
Grant received from FCDO	106,002.14	101,485.09
Expenditure by FHUK	817.00	867.00
Funds remitted to FHUK partner	84,386.32	88,295.30
Under / (over) spend of funds	20,798.82	12,322.79

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019	Basis of allocation
	£	£	£	£	£	£	
Depreciation	60	-	60	87	-	87	Usage of computers and equipment
Employer's liability insurance	1,945	-	1,945	1,861	-	1,861	Staff time
Telephone, print, post and stationery	4,778	-	4,778	3,600	-	3,600	Usage
Sundries	1,467	-	1,467	1,165	-	1,165	Relevance to activity
Accountancy	351	1,440	1,791	-	1,440	1,440	Relevance to activity
	<u>8,601</u>	<u>1,440</u>	<u>10,041</u>	<u>6,713</u>	<u>1,440</u>	<u>8,153</u>	
Analysed between							
Fundraising	7,536	1,440	8,976	5,887	1,440	7,327	
Charitable activities	1,065	-	1,065	826	-	826	
	<u>8,601</u>	<u>1,440</u>	<u>10,041</u>	<u>6,713</u>	<u>1,440</u>	<u>8,153</u>	

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During 2020 donations made by Trustees to the Charity totalled £14,380 in aggregate.

12 Employees

The average monthly number of employees during the year was: 1

	2020	2019
	Number	Number
Employees	1	-
	<u> </u>	<u> </u>
	2020	2019
	£	£
Wages and salaries	3,246	1,155
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Computers
	£
Cost	
At 1 January 2020	1,025
	<u> </u>
At 31 December 2020	1,025
	<u> </u>
Depreciation and impairment	
At 1 January 2020	822
Depreciation charged in the year	60
	<u> </u>
At 31 December 2020	882
	<u> </u>
Carrying amount	
At 31 December 2020	143
	<u> </u>
At 30 November 2019	203
	<u> </u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

14 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	1,219	-
Other debtors	12,636	11,118
Prepayments and accrued income	1,979	1,945
	<u>15,834</u>	<u>13,063</u>
	<u><u>15,834</u></u>	<u><u>13,063</u></u>

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	318	-
Other creditors	555,224	439,341
Accruals and deferred income	1,440	1,440
	<u>556,982</u>	<u>440,781</u>
	<u><u>556,982</u></u>	<u><u>440,781</u></u>

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
FH Projects	-	644,734	(663,093)	18,358	-	649,486	(651,716)	2,230	-
Secoded International Staff	-	15,197	(15,197)	-	-	24,771	(24,771)	-	-
Mustard Seed Shared	-	660	(660)	-	-	405	(405)	-	-
Rwanda Azizi Life	-	-	-	-	-	56,150	(56,150)	-	-
	-	660,591	(678,950)	18,358	-	730,812	(733,042)	2,230	-

As shown above restricted fund balances as at 31 December 2020 are £nil.

Of the £676,380 held in the bank at the year end £555,224 was in respect of restricted funds, being amounts amounts owed, pledged or promised and included within restricted fund other creditors as at 31 December totalling the same amount and split as follows:

	£
Food for the Hungry Association	475,250
Secoded International Staff	9,083
Mustard Seeds Shared	20,891
Rwanda Azizi Life	50,000
	<u>555,224</u>

As a result Net Assets held in the balance sheet in relation to restricted funds as at 31 December 2020 totalled £nil.

FOOD FOR THE HUNGRY UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

18 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

19 Cash generated from operations	2020	2019
	£	£
Surplus/(deficit) for the year	14,302	(2,372)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,105)	(1,780)
Depreciation and impairment of tangible fixed assets	60	87
Movements in working capital:		
(Increase) in debtors	(2,771)	(917)
Increase in creditors	116,201	87,637
Cash generated from operations	<u>126,687</u>	<u>82,655</u>
20 Analysis of changes in net funds		
The charity had no debt during the year.		