

HUMANITY FIRST UK

ANNUAL REPORT 2023





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MESSAGE FROM THE CHAIRMAN

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

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

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

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

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

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

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

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



Dr Aziz Ahmad Hafiz

Chairman Humanity First UK



REPORT OF THE TRUSTEES

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

OBJECTIVES AND AIMS

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

STRATEGIC OBJECTIVES



HUNGER

Achieve food security and improved nutrition and promote sustainable agriculture.



HEALTH

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



EDUCATION

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



WATER

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



ADVOCACY

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

GRANT MAKING

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

PUBLIC BENEFIT

The key objectives of the charity were attained during the year by continued support and assistance to the people who have suffered from effects of disasters. The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, vocational centres, social uplifting, and education.

The trustees state that they have complied with section 4 of the Charities Act 2006 with regards to public benefit guidance published by the commission.

2023 KEY FIGURES

Disaster Relief
Beneficiaries

72k+

Water for Life
Beneficiaries

150K+



Funds Raised

£1,500,000

Food Security
Beneficiaries

44K+

Global
Volunteers

1,400+

Community Care
Beneficiaries

12k+

Gift of Sight
Beneficiaries

2,700+



Global Beneficiaries

352,000+

PALESTINE



3000+

Children Assisted



SMILES FOR GAZA

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

PALESTINE

WATER TRUCKING

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

40,000+
beneficiaries



DISASTER RISK REDUCTION TRAINING

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

FOOD PARCELS

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

5000+
beneficiaries



UK FOOD BANKS

MIRFIELD FOOD BANK

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



WALSALL FOOD BANK

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



Total Beneficiaries

12,500+



Volunteer hours

5000+



Food Parcels

35,000+

JORDAN



2900+

Total beneficiaries



500+

volunteer hours

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

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

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

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

GHANA

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

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

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

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

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

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



Gift of Sight



Shea Butter Facility

KENYA



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

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

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

KEY STATISTICS

Total Beneficiaries
32,700

Total Number of Volunteers
247

THE GAMBIA

DISASTER RELIEF

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



FOOD SECURITY

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

GLOBAL HEALTH

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



WATER FOR LIFE

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

GUINEA BISSAU

FOOD SECURITY

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

ORPHAN CARE

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



GLOBAL HEALTH

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



KEY STATISTICS

Total Beneficiaries
22,593

Total Number of Volunteers
291

GUINEA CONAKRY

WATER FOR LIFE

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

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



DISASTER RELIEF

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



IVORY COAST

FOOD SECURITY

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

QURBANI

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

WATER FOR LIFE

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



UGANDA

COMMUNITY CARE

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



FOOD SECURITY

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

GIFT OF SIGHT

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



MOROCCO

EARTHQUAKE



11,000

Total beneficiaries



5000

blankets provided



100

tents provided

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

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

TÜRKIYE

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

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

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



SYRIA

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

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

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



Total Beneficiaries

5,000+



Houses Rehabilitated

125



Food Provisions

1,400+



Humanity First

FINANCIAL REVIEW

FINANCIAL POSITION

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

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

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

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

£188,693

(2022: £47,376)

INVESTMENT POLICY AND OBJECTIVES

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

RESERVES POLICY

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

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

FUTURE PLANS

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

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

FINANCIAL AND RISK MANAGEMENT OBJECTIVES AND POLICIES

The trustees have a risk management strategy which comprises:

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

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

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



STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

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

INDUCTION AND TRAINING OF NEW TRUSTEES

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

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

EMPLOYMENT POLICY

The charity believes in the philosophy of an equal opportunities' employer. The charity currently does not employ any full-time staff, and all of its management team members are volunteers, except for one part-time employee. The senior executives dedicate their time and professional expertise without any financial remuneration. The market value to Humanity First UK of this time and experience amounts to over £600,000 each year.

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

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





REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER

11512888 (England and Wales)

REGISTERED CHARITY NUMBER

1188494

TRUSTEES

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

COMPANY SECRETARY

Waqar Laeeque Ahmed

BANKERS

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

REGISTERED OFFICE

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

AUDITORS

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



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

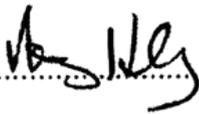
In so far as the trustees are aware:

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

AUDITORS

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

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



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Aziz Ahmad Hafiz - Trustee



REPORT OF THE INDEPENDENT AUDITORS

OPINION

We have audited the financial statements of Humanity First UK (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

We did not identify any additional fraud risks.

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Harrod FCCA (Senior Statutory Auditor)
for and on behalf of Grant Harrod Lerman Davis LLP
Chartered Accountants
Statutory Auditors
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date: 21/09/2024

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

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

BALANCE SHEET

For the year ended 31 December 2023

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

BALANCE SHEET

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

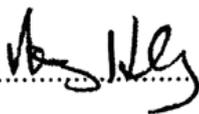
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

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

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

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



.....

Aziz Ahmad Hafiz - Trustee

CASH FLOW STATEMENT

For the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>275,782</u>	<u>84,895</u>
Net cash provided by operating activities		<u>275,782</u>	<u>84,895</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(37,672)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(37,672)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
		238,110	84,895
Cash and cash equivalents at the beginning of the reporting period			
		<u>537,846</u>	<u>452,951</u>
Cash and cash equivalents at the end of the reporting period			
		<u>775,956</u>	<u>537,846</u>

NOTES TO THE CASH FLOW STATEMENT

For the year ended 31 December 2023

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

GOING CONCERN

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment, in particular the expected fixed costs due to be paid by the entity over a period of time, and compared it to the general unrestricted funds held by the entity. The trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

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

Motor vehicles – 20% on cost

Computer equipment – 33% on cost

STOCKS

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

TAXATION

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

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

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

FINANCIAL INSTRUMENTS

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. RAISING FUNDS

Raising donations and legacies

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

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

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

Trustees' expenses:

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

9. STAFF COSTS

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

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

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

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	432,107	569,967	1,002,074
Other trading activities	<u>80,497</u>	<u>-</u>	<u>80,497</u>
Total	<u>512,604</u>	<u>569,967</u>	<u>1,082,571</u>
EXPENDITURE ON			
Raising funds	84,981	-	84,981
Charitable activities			
Charitable activities	<u>134,737</u>	<u>840,549</u>	<u>975,286</u>
Total	<u>219,718</u>	<u>840,549</u>	<u>1,060,267</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	292,886	(270,582)	22,304
	<u>(245,510)</u>	<u>245,510</u>	<u>-</u>
Net movement in funds	47,376	(25,072)	22,304
RECONCILIATION OF FUNDS			
Total funds brought forward	208,852	145,322	354,174
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>256,228</u>	<u>120,250</u>	<u>376,478</u>

11. TANGIBLE FIXED ASSETS

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

12. STOCKS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. MOVEMENT IN FUNDS

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

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

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

15. MOVEMENT IN FUNDS

Comparatives for movement in funds

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

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

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

15. MOVEMENT IN FUNDS

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

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

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

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

15. MOVEMENT IN FUNDS

Designated funds: For programme and infrastructure development.

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

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

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

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

Transfers between funds

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

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

16. RELATED PARTY DISCLOSURES

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

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

THANK YOU

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

7 Seas Holidays

Ahmadiyya Muslim Elders Association UK

Ahmadiyya Muslim Womens Association UK

Ahmadiyya Muslim Youth Association UK

Anera

ASDA

CO-OP

Ecowelle Limited

Edward Francis Small Teaching Hospital,
Gambia

Emerald Beds Ltd

Foreign, Commonwealth & Development
Office

Genuine Solutions Group

Humanity First Cote d'Ivoire (Ivory Coast)

Humanity First Germany

Humanity First Ghana

Humanity First Guinea

Humanity First Guinea Bissau

Humanity First Jordan

Humanity First Kenya

Humanity First Palestine

Humanity First The Gambia

Humanity First Tunisia

Humanity First Uganda

Humanity First USA

John Cotton Mirfield

King's Health Partners

Lidl

Logistics Cluster

Marks and Spencer

Masterprint Packaging Ltd

Mayor of Oxford

Medical Aid for Palestinians (MAP)

Mirfield College

Multi Aid Programs (MAPs)

Newsgate Garage

Oak Glen Surgery

Poundland

Sainsbury's

Smart Legal Consultants

Stercap Energy Ltd

Tesco

The Global Shelter Cluster (GSC)

The Wa Regional Hospital, Ghana

UNHRD

West Yorkshire Combined Authority

Wigan Council

Wilkes Vending Services Limited

World Health Organization (WHO)





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