



Humanity First
Serving Mankind

ANNUAL REPORT 2022

Humanity First UK

hfuk.org



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REPORT OF THE TRUSTEES

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

OBJECTIVES AND AIMS

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

GRANT MAKING

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

STRATEGIC OBJECTIVES



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



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



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



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



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





OBJECTIVES AND ACTIVITIES

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

Pakistan Floods

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

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

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



Ukraine War

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

5,909

patients were treated.

213,000

meals were provided.

17,839

unit of emergency supplies provided.

95

volunteers, including 45 doctors.

MIRFIELD FOODBANK

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

2,040

volunteer hours were spent

3,018

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



WALSALL FOODBANK

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

3,305

volunteer hours were spent

4,291

people provided with food



1,625

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

18,000

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

76,000

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

150

food parcels were distributed amongst Syrian refugees in Jordan.



OBJECTIVES AND ACTIVITIES

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

Community Care

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

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



Gift of Sight

2,400

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

6

Gift of Sight camps were organised in Kenya and Ghana.

GLOBAL HEALTH

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



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

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

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





OBJECTIVES AND ACTIVITIES

Knowledge for Life

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

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

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

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

ORPHAN CARE

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

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

1,212

orphans were supported in various countries through the above projects





WATER FOR LIFE

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

79

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

41

existing wells/ boreholes were refurbished during the year.

PUBLIC BENEFIT

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

The charity also continued its sustained projects in the field of disaster response, skills training, healthcare, vocational centers, social uplifting, and education.

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

FINANCIAL POSITION

Strategic report

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

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

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

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

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

£22,304

(2021: 141,254)

INVESTMENT POLICY AND OBJECTIVES

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

RESERVES POLICY

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

FUTURE PLANS

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

STRATEGIC REPORT

Financial and Risk Management Objectives and Policies

The trustees have a risk management strategy which comprises:

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

Identified risk	Measures in place to manage the risks
Working in high-risk environments: • 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.	• 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
Financial sustainability: • 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.	• Careful monitoring of fundraising market and Humanity First UK financial performance. • Programmes have been adapted to mitigate impact on income. • Clear plans to build reserves in the medium term.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Induction and Training of New Trustees

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Employment Policy

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

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

1050

volunteers

24,813

volunteer hours



STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

In so far as the trustees are aware:

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

AUDITORS

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



.....
Aziz Ahmad Hafiz - Chairman

REPORT OF THE INDEPENDENT AUDITORS



Opinion

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

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

In our opinion the financial statements:

- Have been prepared in accordance with the requirements of the Companies Act 2006.
- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

REPORT OF THE INDEPENDENT AUDITORS

Basis for opinion

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

Conclusions relating to going concern

- In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
- Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
- Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

We did not identify any additional fraud risks.

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

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

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

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

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

OUR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

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

This description forms part of our Report of the Independent Auditors.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

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

BALANCE SHEET

For the year ended 31 December 2022

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

BALANCE SHEET

For the year ended 31 December 2022

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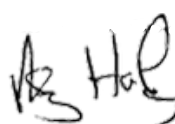
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

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

The trustees acknowledge their responsibilities for :

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

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


Aziz Ahmad Hafiz - Chairman



CASH FLOW STATEMENT

For the year ended 31 December 2022

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

NOTES TO THE CASH FLOW STATEMENT

For the year ended 31 December 2022

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

NOTES TO THE FINANCIAL STATEMENTS

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

NOTES TO THE FINANCIAL STATEMENTS

Tangible fixed assets

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

Stocks

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

Taxation

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

Fund accounting

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	929,854	850,327
Gift aid	72,220	48,619
HF International Grant	-	105,149
	<u>1,002,074</u>	<u>1,004,095</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Merchandise & Tuck Shop Sales	<u>80,497</u>	<u>3,130</u>

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Costs of sale	3,756	1,573
Donation processing charges	21,235	16,091
Fundraising costs	<u>58,202</u>	<u>13,372</u>
	<u>83,193</u>	<u>31,036</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>954,746</u>	<u>22,328</u>	<u>977,074</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	<u>15,128</u>	<u>7,200</u>	<u>22,328</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

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

Trustees' expenses

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

9. STAFF COSTS

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

11. TANGIBLE FIXED ASSETS

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

12. STOCKS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. MOVEMENT IN FUNDS

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

15. MOVEMENT IN FUNDS - continued

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

16. RELATED PARTY DISCLOSURES

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

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

TRUSTEES

Aziz Ahmad Hafiz (Chairman)

Mirza Waqas Ahmad

Bockarie Tommy Kallon

Amtul Jamil Fariha Khan

Chaudhry Ijaz Ur Rehman

COMPANY SECRETARY

Waqar Laeeque Ahmed

AUDITORS

Grant Harrod Lerman Davis LLP, Chartered Accountants,
Statutory Auditors

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



THANK YOU

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

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



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



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Serving Mankind

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