



Humanity First UK

ANNUAL REPORT 2024

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Message From The Chairman

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

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

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

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

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

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



Dr Aziz Ahmad Hafiz

Chairman Humanity First UK



Report of The Trustees

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

Objective and Aims

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



Strategic Objectives

1

Hunger

Achieve food security and improved nutrition and promote sustainable agriculture.

2

Health

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

3

Education

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

4

Water

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

5

Advocacy

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





Grant Making

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

Public Benefit

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

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



Significant Activities

Rapid Response & Rebuilding Lives

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

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



Gaza – Emergency Relief

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



100,000+

people provided with
clean drinking water



300

UN-Spec Tents
Distributed



300

refugees provided meals
every day





West Bank – Supporting Families in Crisis

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

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



Syria – Rebuilding Communities After the Earthquake

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

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



125

Homes
Rehabilitated



1000+

Students Educated
Annually



Morocco – Earthquake Relief & Recovery

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





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

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

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

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



Empowering Communities Through Sustainable Food Security

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

Key highlights of our food security initiatives:

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

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



Transforming Lives Through Community Care

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

Highlights of our impact include:

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

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



5,294

Community Care
Beneficiaries



Empowering Lives Through Education and Opportunity

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

This year, our activities included:

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

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



Restoring the Gift of Sight & Expanding Access to Healthcare

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

Key highlights of our healthcare impact in 2024:

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



1,205

people provided with
free prescription glasses



6,700

benefited from free eye
medicines



7

medical camps
organised

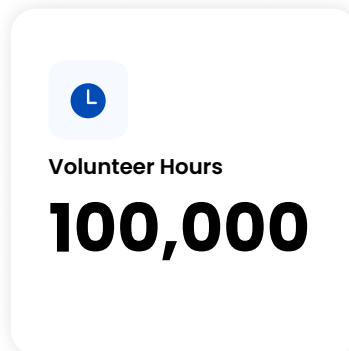


Driven by Passion: The Power of Volunteers

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

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

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



Financial Position

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

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

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

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

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



Total Income (2024)

£2.75m



Unrestricted Surplus

£269,044
(2023: £188,694)

Investment Policy and Objectives

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

Reserves Policy

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

Financial and Risk Management Objectives and Policies

The trustees have a risk management strategy which comprises:

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

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

Identified risk	Measures in place to manage the risks
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.

Future plans

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

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

Structure, Governance And Management

Governing Document

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

Induction and Training of New Trustees

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

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



Employment Policy

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

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

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

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

Reference And Administrative Details

Registered Company Number: 11512888 (England and Wales)

Registered Charity Number: 1188494

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

Trustees:

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

Company Secretary: Waqar Laeeque Ahmed

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

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



Statement Of Trustees' Responsibilities

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

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

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

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

In so far as the trustees are aware:

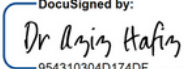
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.



Auditors

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

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

DocuSigned by:

.....954312304D174DE.....
Aziz Ahmad Hafiz - Trustee

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

Opinion

We have audited the financial statements of Humanity First UK (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

We did not identify any additional fraud risks.

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

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

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

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

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

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

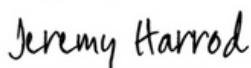
In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for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

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

Use of our report

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

— Signed by:



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

Date: 22 October 2025

Statement of Financial Activities

For the year ended 31 December 2024

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

The notes form part of these financial statements

Balance Sheet

31 December 2024

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

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

Dr Aziz Hafiz

Aziz Ahmad Hafiz – Trustee

The notes form part of these financial statements

Cash Flow Statement

For the year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>785,878</u>	<u>275,782</u>
Net cash provided by operating activities		<u>785,878</u>	<u>275,782</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(37,672)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(37,672)</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		785,878	238,110
Cash and cash equivalents at the beginning of the reporting period		<u>775,956</u>	<u>537,846</u>
Cash and cash equivalents at the end of the reporting period		<u>1,561,834</u>	<u>775,956</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement

For the year ended 31 December 2024

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

Notes to the Financial Statements

For the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

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

Income

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

Expenditure

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

Tangible fixed assets

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

Motor vehicles – 20% on cost

Computer equipment – 33% on cost

Stocks

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Financial instruments

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



2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. RAISING FUNDS

Raising donations and legacies

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

5. CHARITABLE ACTIVITIES COSTS

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



6. SUPPORT COSTS

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

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

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

Trustees' expenses

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

9. STAFF COSTS

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

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

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

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



10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. TANGIBLE FIXED ASSETS

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



12. STOCKS

	2024	2023
	£	£
Stocks	<u>12,471</u>	<u>13,371</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	29,627	174,165
Prepayments and accrued income	<u>59,917</u>	<u>50,098</u>
	<u>89,544</u>	<u>224,263</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	-	451
Other creditors	1,053	-
Accrued expenses	<u>144,893</u>	<u>178,612</u>
	<u>145,946</u>	<u>179,063</u>

15. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	344,921	369,044	713,965
Designated fund	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
	444,921	269,044	713,965
Restricted funds			
Water For Life	104,320	(48,686)	55,634
Disaster Relief	254,467	480,887	735,354
Gift Of Sight	47,139	(11,927)	35,212
Orphan Care	<u>13,818</u>	<u>(13,476)</u>	<u>342</u>
	<u>419,744</u>	<u>406,798</u>	<u>826,542</u>
TOTAL FUNDS	<u>864,665</u>	<u>675,842</u>	<u>1,540,507</u>



15. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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



15. MOVEMENT IN FUNDS - continued

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

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

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

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



15. MOVEMENT IN FUNDS - continued

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

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

Designated funds:

For programme and infrastructure development.

Water for life:

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

Disaster relief:

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

Gift of sight:

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

Orphan care:

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

16. RELATED PARTY DISCLOSURES

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

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

17. POST BALANCE SHEET EVENTS

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

Thank You

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

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



Humanity First
Serving Mankind

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