

Charity registration number 1114639

Company registration number 05761174 (England and Wales)

**HUMANITAS CHARITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 SEPTEMBER 2022**



**Caladine**

Chartered Accountants

# HUMANITAS CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Wade R Momeni M Evans E Cox
<b>Secretary</b>	S Wade
<b>Charity number</b>	1114639
<b>Company number</b>	05761174
<b>Principal address</b>	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
<b>Registered office</b>	31 Bucklersbury Hitchin Hertfordshire SG5 1BG
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Solicitors</b>	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP

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# HUMANITAS CHARITY

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# HUMANITAS CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 28 SEPTEMBER 2022**

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### MESSAGE FROM OUR CO-FOUNDER AND CHIEF EXECUTIVE

For many of us this year has been dominated by the outbreak of war in Ukraine and, given the proximity of our projects, personnel, and contacts in Romania, we felt compelled to do something to support the aid effort. I have worked in many crisis response situations over the years, and I have learned not to respond with what we think people need. Instead, our team took a moment to pause, to listen to people working on the ground, and find out what we could do to help in the most meaningful and effective way. Our medical director spoke with senior government officials and the directors of the hospitals in Western Ukraine who spoke of the dire situations in the hospitals, with consultants and medical teams unable to treat the increasing number of patients and casualties of war because of a lack of medication and surgical supplies. We quickly identified how we could meet this need and you can read later in this report what we did to help. I am extremely grateful to the team at Choose Love for seeing the value in the work that we were doing and for granting us funding to enable us to significantly upscale our efforts.

As well as coordinating our response to the war in Ukraine, our team in Romania has been planning the next steps for the young people living in our Safe Homes. We have taken considerable time and effort over the past twelve months to identify how we can support each child into adult hood. The children in our care are now teenagers and young adults whose needs have changed, and it is important that we recognise and adapt to these changes. The children living in our homes have been a big part of my life since I was nineteen and I feel as passionately now about securing the best possible future for them as I did on the day that we removed them from the orphanages and into our care.

Our schools in Ghana continue to grow with more children enrolled, more courses on offer and a new IT suite opened. I am incredibly proud of our small team who, alongside running the most successful crisis appeal for Ukraine, also managed to raise funds for our schools so that we can offer more children the opportunity to get an education and lift themselves and their families out of poverty.

For me the most pressing issue looking ahead is the environmental instability of our planet and the impact that it will have on vulnerable children and their families around the world. The United Nations High Commissioner for Refugees predicts that there will be 1.2 billion climate refugees by 2050. This is a staggering number, and one that sits with me as myself and my trustees consider our plans. We must continue to meet the needs of the children and families in our care, as well as doing what we can to help the families who will make up this eye watering prediction.

Sarah Wade  
**CEO and Founder**

The Trustees present their report and financial statements for the year ended 28 September 2022.

### LEGAL AND ADMINISTRATIVE INFORMATION

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

#### Public benefit

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

#### Objectives and activities

#### MISSION STATEMENT

We believe everyone is entitled to health care, an education and a family. We strive to provide these three key rights across the globe.

# HUMANITAS CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 28 SEPTEMBER 2022

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#### OBJECTIVES

Humanitas is a creative and ambitious grass roots charity that has worked for more than a decade to protect and care for some of the world's most vulnerable people. We exist to transform the quality of life and empower disadvantaged children and young people who do not have access to an education, healthcare or a home. By tackling these three essentials we can change lives for good.

#### HOW WE DO IT

We run projects in the UK, Ghana, Romania and in refugee camps around the world.

- We work alongside deprived, rural communities in Ghana to ensure that children don't miss out on an education and are given the chance to go to school.
- Our medical professionals and volunteer nurses offer life saving treatment to families who have fled violence and persecution and are living in temporary refugee camps.
- Our professional staff in Romania cares for orphaned and abandoned children with disabilities and place them into loving foster homes.

#### Achievements and performance

##### THE IMPACT OF OUR WORK IN 2021-22

##### Ukraine Crisis Appeal

This year saw an unprecedented public response to UK charity appeals for funds to support the people affected by the war in Ukraine, and we were part of that. Our appeal to raise funds to buy medical supplies and surgical equipment in Romania to take to the hospitals in Ukraine was met with a surge of support from businesses, grant makers and the public who had watched the scenes of war in the media and wanted to do something to help. Thanks to the generosity of the Hitchin community, as well as companies including McGill & Partners and Acre and grant makers including Choose Love, NextEnergy Foundation and the Betty Lawes Foundation our team was personally able to undertake 16 missions from Romania to the hospitals and displacement centres in western Ukraine.

On each mission we packed our mobile medical clinic and support vehicle with hundreds of boxes of medication, surgical supplies and food requested by the people that were running the hospitals and centres. It was an efficient and direct response to need, and our team worked tirelessly day and night to help the medical teams to treat the growing numbers of civilian casualties of war that were arriving at the hospitals every day. We worked in emotionally distressing and dangerous circumstances, sleeping in hospital rooms at night, sitting in underground bunkers with medical staff whilst sirens were sounding and the real time video footage that we shared on social media generated more funds and offers of help.

We also coordinated the transportation of medical supplies to the front line in eastern Ukraine. Our team personally took supplies of food, kitchenware, and homeware to care homes for the elderly and to the temporary facilities that had been set up for the orphaned and abandoned children who had been moved from the centres in the east of the country.

A special thanks to the Betty Lawes Foundation who funded our mobile medical clinic during the Syrian refugee crisis, and which was used to respond to the people in need in Ukraine. The ripple effect of your support years ago is still being felt today.

As well as supporting people still living in Ukraine, we also helped refugee families to find accommodation in Romania. We worked with our contacts in Romania who were offering safe places for people to stay and supported them to give food and shelter to those who were in desperate need.

Thanks to a collaboration with Ukrainian artist Daria Hlazarova, we were able to raise funds from the sale of t-shirts and shopping bags featuring her beautiful design. We also continue to promote our 'We are all human here' t-shirts, hoodies, and bags to raise funds for our work in Ukraine and future crisis response activities.

## **HUMANITAS CHARITY**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 28 SEPTEMBER 2022**

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##### **Caring for orphaned and abandoned children in Romania**

We have been pressing forward with our plans to find more appropriate care for the teenagers and young adults living in our Safe Homes in Romania. When they were babies and children, our homes offered the opportunity for them to live in an environment as close to being in a family as possible. But these children are now teenagers and young adults and have different wants and needs. Living in shared accommodation amongst others with very complex needs is no longer the best place for many of the more able young people in our care. The village location is also not ideal for young people who want to spend time with their school friends in the town and many are seeking greater independence.

Over the past year we have found foster families for most of the young people in our care, and we are delighted with the positive transitions they have made into their new homes. We will continue to support these families financially and emotionally as the young people navigate their paths into adulthood.

We are in the process of assessing the future options for the young people in our care with more complex needs. The rising cost of running our homes in a country that is economically unstable has meant that it is not financially viable for us to keep our homes open for the handful that still live there. We will continue to find the best alternative for them as their future health and happiness is our absolute priority. We are extremely grateful to Sarah's Trust, the Dukes Foundation, Mothers4Children Cabenco, the Souter Charitable Trust and Ben Thomas and his family for their continued support for our work in Romania.

##### **Running schools in Ghana**

Our schools continue to flourish and grow with 270 children now being taught across both primary and secondary levels. This year we have expanded our curriculum to include planting and growing food in the school garden, running cookery classes and teaching our secondary age girls about how to take care of themselves during menstruation. We are grateful to our friends at Parker Lloyd Group, the Khimji Family Foundation, the Betty Lawes Foundation and our regular donors for making all of this possible.

Thanks to two major donors we have been able to open an IT suite at our secondary school which is a huge development considering that most of the children have never used a computer. As computer literate graduates, our pupils' employment options will be significantly improved, and they will be able to find office work in the towns and cities.

Earlier this year our school library received a further 3,000 books thanks to our partners at Book Aid International. Our library shelves are well stocked, and the space is very popular with our pupils who prefer some quiet time.

We have made great strides, but there is still work to do. Most of our pupils live in poverty and their families can only afford to feed themselves one meal a day. This means that children are coming to school hungry and leaving hungry. Our teachers have reported that concentration and energy levels amongst several children is extremely low, and some have even fallen asleep in class. We need to provide every child with a nutritious lunch every day and we have set about raising the funds to make this happen. We have secured sufficient funding to build and equip the kitchen and will embark on a matched funding Christmas Appeal to raise the funds required to employ kitchen staff and the food necessary to open the kitchen in 2023.

##### **Looking ahead**

Our plans to set up a sewing room at our secondary school in Ghana will be re-visited. The transition from education into work is extremely difficult for young people living in rural areas of Ghana where there are no vocational training colleges within daily travelling distance. This means that pupils leave secondary education without the practical skills that will broaden their chances of securing employment in the towns and cities. Our pupils want to earn money so that they can help to lift their families out of poverty. But it is poverty and the remoteness of their village that prevents them from reaching their full potential.

Our ambition is to launch an extra-curricular skills programme beginning with running textile courses to teach children how to sew clothes, bags and household items and how to sell them. We will also teach our pupils how to make reusable, washable sanitary towels that can be worn by the women and girls in the village and donated to other rural communities in the region. Many families cannot afford to buy sanitary products and girls are not attending school when they are on their period. Non-attendance often leads to girls falling behind with their studies and then dropping out of school.

# HUMANITAS CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 28 SEPTEMBER 2022

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As mentioned previously, we also plan to open our school kitchen in 2023 to fulfil our commitment to ensuring that every child at our school is given a school dinner every day.

Our ambition to improve the physical environment in the countries where we work remains, and we are keen to do what we can to eliminate the problem of plastic waste blighting the countryside and rivers in Ayensuako. We are keen to set up a plastic swap shop in Ayensuako which will be run by the community for the community, collecting plastic waste that can be recycled into saleable household items.

We also plan to establish a Refugee Crisis Response Fund so that we can respond more quickly to emerging crises. When huge numbers of people are forced to flee their homes, the first few weeks are critical. This is when the most vulnerable and sick arrive at borders or refugee camps in the largest numbers. At the moment we can only get there once we have raised the funds here in the UK. With regular donations into the Fund, we will be able to respond immediately crises, to deliver medical supplies and aid and get it to the people who need it the most.

#### Financial review

Our work has a strong appeal to individual and Trust funders who are committed to seeing the direct impact of their giving and the positive changes they can make to individual lives. As an ambitious, grassroots charity we have an unshakable sense of responsibility for the funds that we secure and an obligation to ensure that any donations made to the charity are used to benefit as many beneficiaries as possible.

During the year ended 28 September 2022 we received a total of £705,597 in grants and donations (including associated gift aid). Of these £571,394 were for specified restricted funds enabling us to disburse some £500k in aid as detailed in note 7.

Overall, there was a surplus on the General Fund for the year after transfers of £71,544 (2021: deficit of £3,728) leaving a balance carried forward at 28 September 2022 of £73,409. Fund balances of £43,939 are carried forward at 28 September 2022 on restricted funds.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure.

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

#### Structure, governance and management

The Charity is a company limited by guarantee and is registered with the Charity Commission (Charity number 1114639).

The Charity is managed by a Board of Trustees with a breadth of skills and experience. The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

S Wade  
R Momeni  
M Evans  
E Cox

All of whom are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

## **HUMANITAS CHARITY**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 28 SEPTEMBER 2022***

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The Trustees agree that the CEO is given the authority to represent the Charity on its behalf on all matters of day to day management.

Our operational and fundraising activities are managed from the Hitchin office; this is also the base from which we raise awareness of our cause. Our programmes are directly managed on the ground by our senior management team under the leadership of our Chief Executive who is accountable to the Board of Trustees.

We employ professional staff in Ghana and Romania to help deliver our projects on the ground.

The Trustees would like to thank the staff of Humanitas for their commitment, dedication and hard work, which has enabled us to operate effectively, efficiently and with care and respect for all our beneficiaries and partners.

More information about the charity can be found at [www.humanitascharity.org](http://www.humanitascharity.org)

The Trustees' report was approved by the Board of Trustees.

S Wade  
**Trustee**

24 February 2023



## **HUMANITAS CHARITY**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 28 SEPTEMBER 2022***

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The Trustees, who are also the directors of Humanitas Charity for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

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

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

# **HUMANITAS CHARITY**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HUMANITAS CHARITY**

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I report to the Trustees on my examination of the financial statements of Humanitas Charity (the Charity) for the year ended 28 September 2022.

### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**John Caladine FCCA CTA FCIE**

**Caladine Ltd  
Chartered Certified Accountants**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 1 March 2023

## HUMANITAS CHARITY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 SEPTEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	2	103,915	601,682	705,597	49,950	231,796	281,746
Investments	3	174	-	174	10	-	10
Other income	4	-	-	-	2,799	18,732	21,531
<b>Total income</b>		<b>104,089</b>	<b>601,682</b>	<b>705,771</b>	<b>52,759</b>	<b>250,528</b>	<b>303,287</b>
<b>Expenditure on:</b>							
Raising funds	5	11,320	4,554	15,874	3,661	1,834	5,495
Charitable activities	6	21,225	636,364	657,589	52,826	224,594	277,420
<b>Total expenditure</b>		<b>32,545</b>	<b>640,918</b>	<b>673,463</b>	<b>56,487</b>	<b>226,428</b>	<b>282,915</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>71,544</b>	<b>(39,236)</b>	<b>32,308</b>	<b>(3,728)</b>	<b>24,100</b>	<b>20,372</b>
Fund balances at 29 September 2021		1,865	83,175	85,040	5,593	59,075	64,668
<b>Fund balances at 28 September 2022</b>		<b>73,409</b>	<b>43,939</b>	<b>117,348</b>	<b>1,865</b>	<b>83,175</b>	<b>85,040</b>

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

All income and expenditure derive from continuing activities.

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

# HUMANITAS CHARITY

## STATEMENT OF FINANCIAL POSITION

AS AT 28 SEPTEMBER 2022

		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	11		667		1,334
Investments	12		1		1
			<u>668</u>		<u>1,335</u>
<b>Current assets</b>					
Trade and other receivables	13	2,856		4,168	
Cash at bank and in hand		117,957		83,695	
		<u>120,813</u>		<u>87,863</u>	
<b>Current liabilities</b>	14	(4,133)		(4,158)	
Net current assets			116,680		83,705
<b>Total assets less current liabilities</b>			<u>117,348</u>		<u>85,040</u>
<b>Income funds</b>					
Restricted funds	15		43,939		83,175
Unrestricted funds			73,409		1,865
			<u>117,348</u>		<u>85,040</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 September 2022.

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

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

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

The financial statements were approved by the Trustees on 24 February 2023

S Wade  
Trustee

Company registration number 05761174

## HUMANITAS CHARITY

### STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 28 SEPTEMBER 2022**

		2022		2021	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		34,088		20,206
<b>Investing activities</b>					
Investment income received		174		10	
<b>Net cash generated from investing activities</b>			174		10
<b>Net increase in cash and cash equivalents</b>			34,262		20,216
Cash and cash equivalents at beginning of year			83,695		63,479
<b>Cash and cash equivalents at end of year</b>			117,957		83,695

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 28 SEPTEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

Humanitas Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is 31 Bucklersbury, Hitchin, Hertfordshire, SG5 1BG.

#### **1.1 Accounting convention**

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

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

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

#### **1.2 Going concern**

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

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

The Charity operates a general fund which encompasses the core work.

The charity sets aside monies given generally for its partner charity Romanian Relief, which it has decided to use for children being looked after by Romanian Relief in their Safe Homes Project and therapy centres. Monies are also given to fund an operational educational project in Ghana.

Restricted funds are used for the specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund together with a fair allocation of management and support costs.

The following restricted funds are in operation:

##### **Ukraine**

This fund was created in 2021-22 to alleviate suffering caused by the war in Ukraine. Most of the funds raised are being distributed through partner charity Romania Relief.

##### **Safe Homes**

Providing safe homes for orphaned and abandoned children with disabilities and special needs, which the charity gives grants for.

##### **Ghana**

This is a project called Education Matters, relating to a school and a library for children in a remote village in Ghana.

##### **Humanitas Community Garden**

This project includes the maintenance of the vibrant community meeting space in the heart of Hitchin, Hertfordshire, an area where people can come together for leisure, recreation, volunteering and networking.

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

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### 1 Accounting policies (Continued)

#### **Refugee Project**

This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic. The balance on this fund was transferred to the Ukraine Fund in 2021-22.

#### **Crisis Appeal**

Crisis appeal is a fund for the Coronavirus impact on the children we work with in Romania and Ghana. The funds are distributed between the projects in Ghana and Romania.

#### **Bambuu Project**

This is now closed by transfer to Ghana.

#### **Advocacy**

A project of rising awareness of our cause by promoting the idea of "we are all human here" through small events and sale of t-shirts and canvas bags.

### 1.4 Income

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

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

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

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the Charity.

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

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### 1 Accounting policies (Continued)

#### 1.6 Property, plant and equipment

Property and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures, fittings and equipment	25% on a straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixtures, fittings and equipment costing less than £500 are not capitalised.

#### 1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of non-current assets

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

#### 1.9 Cash and cash equivalents

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

#### 1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

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

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

##### **Basic financial assets**

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



# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 1 Accounting policies (Continued)

#### Basic financial liabilities

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

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

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

#### Derecognition of financial liabilities

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

### 1.11 Employee benefits

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

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

### 2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	66,156	181,550	247,706	44,200	52,796	96,996
Grants	37,580	382,302	419,882	5,150	171,500	176,650
Donated goods and services	179	37,830	38,009	600	7,500	8,100
	<u>103,915</u>	<u>601,682</u>	<u>705,597</u>	<u>49,950</u>	<u>231,796</u>	<u>281,746</u>

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>174</u>	<u>10</u>

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 4 Other income

	Total	Unrestricted funds	Restricted funds	Total
	2022	2021	2021	2021
	£	£	£	£
Other income (Furlough Income)	-	2,799	18,732	21,531

### 5 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Marketing and Communications	888	886	1,774	741	-	741
Consultancy	6,290	180	6,470	1,363	-	1,363
Other fundraising costs	4,142	3,488	7,630	1,557	1,834	3,391
	<u>11,320</u>	<u>4,554</u>	<u>15,874</u>	<u>3,661</u>	<u>1,834</u>	<u>5,495</u>

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 6 Charitable activities

	2022 £	2021 £
Staff costs	45,959	46,413
Depreciation and impairment	668	668
Rent	-	2,358
Consultancy	65,275	50,147
Medical Equipment and Medicines	1,382	20
Mission Costs	-	7,200
Computer Supplies and Services	860	795
Miscellaneous	3,624	2,425
Office Supplies	-	29
Travel	5,532	2,624
Volunteer Expenses	117	239
Subscriptions	1,558	1,445
	<u>124,975</u>	<u>114,363</u>
Grant funding of activities (see note 7)	528,544	157,239
Share of support costs (see note 8)	970	1,909
Share of governance costs (see note 8)	3,100	3,909
	<u>657,589</u>	<u>277,420</u>
<b>Analysis by fund</b>		
Unrestricted funds	21,225	52,826
Restricted funds	636,364	224,594
	<u>657,589</u>	<u>277,420</u>

### 7 Grants payable

	2022 £	2021 £
Grants to institutions:		
Humanitas Ghana	20,113	17,739
Romanian Relief (Safe Homes and Foster Care)	85,700	138,500
Romanian Relief (Crisis/other)	1,800	1,000
Romanian Relief (Ukraine)	385,000	-
Donated goods	35,931	-
	<u>528,544</u>	<u>157,239</u>

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Insurance	654	-	654	631	-	631
Office Supplies	316	-	316	826	-	826
Rent - Admin	-	-	-	452	-	452
Accountancy	-	1,728	1,728	-	2,520	2,520
Legal and professional	-	532	532	-	549	549
Independent examination fees	-	840	840	-	840	840
	<u>970</u>	<u>3,100</u>	<u>4,070</u>	<u>1,909</u>	<u>3,909</u>	<u>5,818</u>
<u>Analysed between</u>						
<u>Charitable activities</u>	<u>970</u>	<u>3,100</u>	<u>4,070</u>	<u>1,909</u>	<u>3,909</u>	<u>5,818</u>

### 9 Trustees

Trustee Sarah Wade received remuneration of £45,000 (2021:£45,000) during the year and reimbursed expenses of £500 (2021: £1,636).

Trustee Ramiz Momeni recieved consultancy fees of £9,000 (2021:£3,000).

Donations from Trustees and related parties during the year amounted to £1,730 (2021: £3,900).

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charity Support and Administration	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	45,000	45,000
Social security costs	959	1,413
	<u>45,959</u>	<u>46,413</u>

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

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 11 Property, plant and equipment

	Fixtures, fittings and equipment £
<b>Cost</b>	
At 29 September 2021	3,592
At 28 September 2022	3,592
<b>Depreciation and impairment</b>	
At 29 September 2021	2,257
Depreciation charged in the year	668
At 28 September 2022	2,925
<b>Carrying amount</b>	
At 28 September 2022	667
At 28 September 2021	1,334

### 12 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 29 September 2021 & 28 September 2022	1
<b>Carrying amount</b>	
At 28 September 2022	1
At 28 September 2021	1

	Notes	2022 £	2021 £
Other investments comprise:			
Investments in subsidiaries	19	1	1

## HUMANITAS CHARITY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 28 SEPTEMBER 2022**

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**13 Trade and other receivables**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	356	1,668
Other receivables	2,500	2,500
	<u>2,856</u>	<u>4,168</u>

**14 Current liabilities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	898	895
Trade payables	1,118	1,118
Other payables	629	105
Accruals and deferred income	1,488	2,040
	<u>4,133</u>	<u>4,158</u>

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 15 Restricted funds

The income funds of the charity include restricted funds - see note 1.3 for a full explanation of each fund. The following are details of unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 29 September 2020	Incoming resources	Resources expended	Balance at 29 September 2021	Incoming resources	Resources expended	Transfers	Balance at 28 September 2022
	£	£	£	£	£	£	£	£
Ukraine	-	-	-	-	489,876	(474,272)	17,036	32,640
Safe Homes	39,375	224,329	(199,734)	63,970	39,551	(98,078)	-	5,443
Ghana	-	23,049	(21,424)	1,625	70,033	(66,624)	382	5,416
Humanitas Community Garden	2,358	-	(2,358)	-	-	-	-	-
Refugee Project	17,131	1,460	(1,555)	17,036	-	-	(17,036)	-
Crisis Appeal	211	1,290	(1,339)	162	864	(863)	-	163
Bambu Project	-	400	(18)	382	-	-	(382)	-
Advocacy	-	-	-	-	1,358	(1,081)	-	277
	<u>59,075</u>	<u>250,528</u>	<u>(226,428)</u>	<u>83,175</u>	<u>601,682</u>	<u>(640,918)</u>	<u>-</u>	<u>43,939</u>

The Bambu Project fund was closed and the remaining funds transferred to the Ghana fund in the year.

The Refugee Project fund was closed and the remaining funds transferred to the Ukraine fund in the year.

# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 29 September 2020 £	Transfers £	Balance at 29 September 2021 £	Movement in funds Incoming resources £	Balance at 28 September 2022 £
Refugee Project	17,661	(17,661)	-	-	-

#### Refugee Project

This is a Crisis Fund to enable us to respond efficiently to existing refugee crisis and future humanitarian emergencies. Our ambition is to deliver quality front line medical assistance to refugees through our mobile clinic.

### 17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances are represented by:						
Property, plant and equipment	667	-	667	1,334	-	1,334
Investments	1	-	1	1	-	1
Current assets/(liabilities)	72,741	43,939	116,680	530	83,175	83,705
	<u>73,409</u>	<u>43,939</u>	<u>117,348</u>	<u>1,865</u>	<u>83,175</u>	<u>85,040</u>

### 18 Related party transactions

During the year Humanitas Charity made substantial donations to Romanian Relief, a charity registered in Romania number 13853662, of which Sarah Wade is also a Trustee.

#### Remuneration of key management personnel

	2022 £	2021 £
Aggregate compensation	<u>45,959</u>	<u>46,413</u>



# HUMANITAS CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 SEPTEMBER 2022

### 19 Subsidiaries

Details of the Charity's subsidiaries at 28 September 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Humanitas Boutique Ltd	England	Retail	Ordinary	100.00	
<b>20 Cash generated from operations</b>			<b>2022</b>	<b>2021</b>	
			£	£	
Surplus for the year			32,308	20,372	
Adjustments for:					
Investment income recognised in statement of financial activities			(174)	(10)	
Depreciation and impairment of property, plant and equipment			668	668	
Movements in working capital:					
Decrease/(increase) in trade and other receivables			1,311	(214)	
(Decrease) in trade and other payables			(25)	(610)	
<b>Cash generated from operations</b>			<b>34,088</b>	<b>20,206</b>	

### 21 Analysis of changes in net funds

The Charity had no debt during the year.

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