



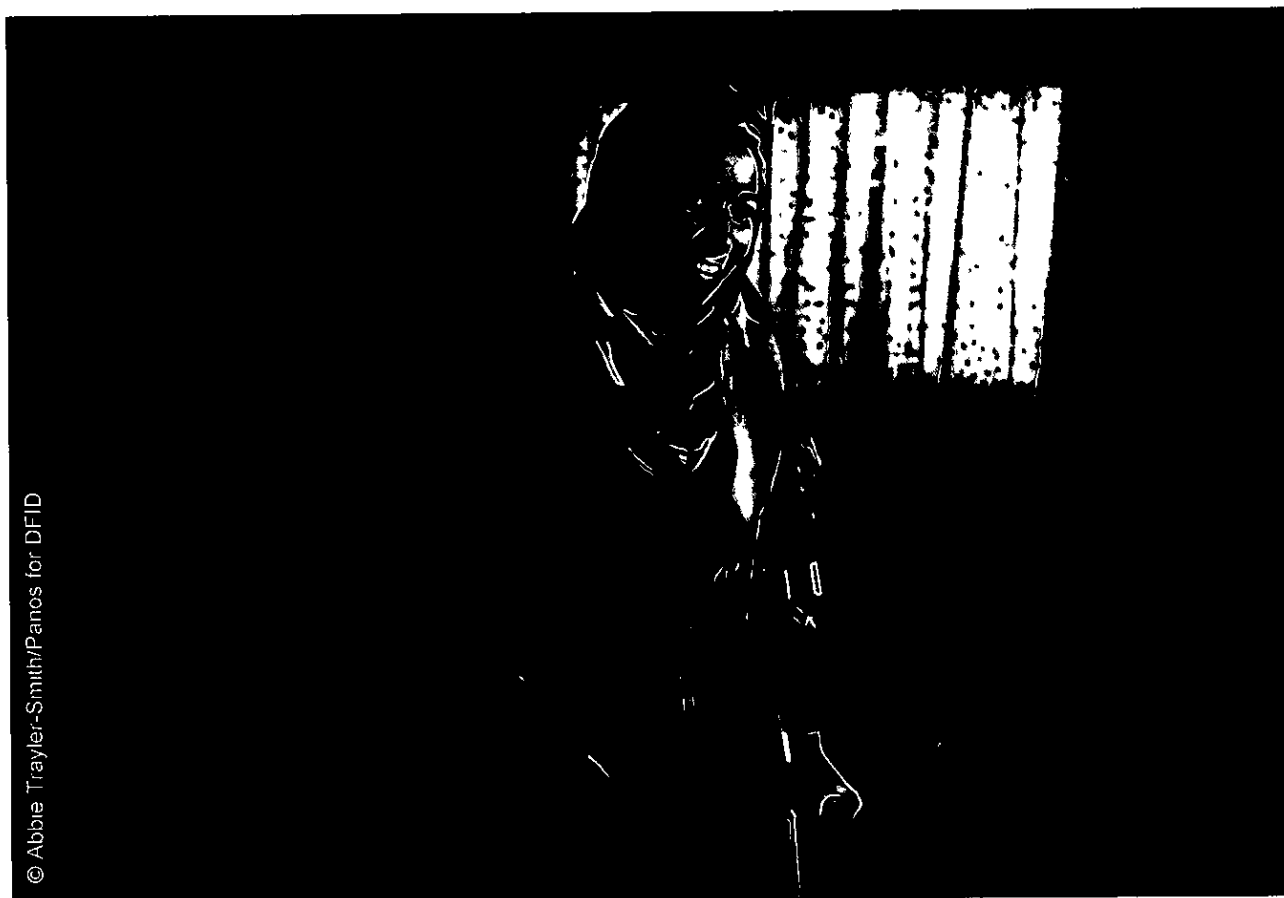
Company number: 4010383
UK Registered Charity number: 1082565

HANDICAP INTERNATIONAL UK

(a charitable company limited by guarantee)

Report and Financial Statements

Year ended 31st December 2015



© Abbie Trayler-Smith/Panos for DFID

THURSDAY



L55CZVCY

LD5

21/04/2016

#33

COMPANIES HOUSE

Legal and administrative information

Board of Trustees	John Nurse (Chair) Chloe Marshall (Vice-Chair) Joyce McNeill David Rouane (Treasurer from 29/02/2016) Benjamin Cohen Richard Elliott Berangere Hassenforder Nicolas Ponset (Treasurer until 29/02/2016) Janet Mary Wickenden (Resigned 29/02/2016)	
Chief Executive	Aleema Shivji	
Registered Office	9 Rushworth Street London SE1 0RB +44 (0)870 774 3737	
Auditors	Ernst & Young LLP 1 More London Place London SE1 2AF	
Legal Advisors	Morgan, Lewis & Bockius LLP 5-10 St Paul's Churchyard London EC4M 8AL	Magrath LLP 66/67 Newman Street London W1T 3EQ
Bankers	National Westminster Bank plc Basingstoke Old Market Square 3 London Street Basingstoke RG21 7NS	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB
Company number	4010383	
UK registered charity number	1082565	
Website	www.handicap-international.org.uk	

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2015

Table of Contents

Legal and administrative information	2
Chairman's introduction	4
 Trustees' Report	
Constitution of the charity	5
Objects	5
How we manage our affairs	8
Overseas programmes	11
UK International Emergency Trauma Register	18
Inclusive education	18
Knowledge management	19
Policy work	20
Raising awareness	20
Raising funds	21
Financial review	23
Future prospects	23
 Trustees' responsibilities	25
Auditors' report	28
Statement of financial activities	30
Balance sheet	31
Statement of Cash Flows	32
Notes to the financial statements	33
 Acknowledgements	43

Chairman's introduction

Welcome to Handicap International UK's 2015 annual report. We are pleased to share a number of exciting achievements in what I hope you will find an informative and inspirational annual report, after yet another positive year.

First and foremost, I would like to thank our supporters. Your untiring engagement truly shows that you believe in the work we do around the world to help disabled and other vulnerable people access essential services and realise their rights. Beside the essential financial support received from our donors, nearly 40,000 people signed our petition calling on the UK Prime Minister to stop explosive weapons destroying innocent lives.

Our income has increased by 33% from 2014 to 2015, allowing us to support 26 countries around the world with funding from the general public and a range of donors, including the UK government's Department for International Development (DFID), Comic Relief and many others. This support is being used to fund a broad range of our work, from responding to large and small-scale emergencies such as the Syria crisis, the earthquakes in Nepal and the internal displacement crisis in Colombia, to post-crisis interventions in Gaza and Sierra Leone and longer-term work on inclusive livelihoods in Cambodia and inclusive education in Indonesia.

We had the privilege to continue our work as the UK government's partner in training UK rehabilitation professionals for overseas deployment with the UK International Emergency Trauma Register (UKIETR) and we are pleased to announce that this partnership with the government has been extended until 2020.

We were also thrilled to further engage with DFID on their Disability Framework, building on the vital part we played in securing this framework back in 2014. This framework includes disability more comprehensively throughout DFID's development and humanitarian work and we have supported DFID to fulfil this commitment and contributed to their one-year review of the Framework.

Finally, we are excited about the recent launch of the Handicap International 2016-2025 global strategy. We have ambitious plans at HIUK to support Handicap International's aim of creating a world of solidarity and inclusion where everyone can live in dignity.

On behalf of the Trustees, our staff and our beneficiaries across the world, I would like to express our sincere gratitude to all of our supporters, donors, partners and volunteers.



John Nurse
Chair, Handicap International UK

Trustees' report

The Trustees present our report and accounts for the year ended 31st December 2015

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association. The accounts follow accounting standards issued or adopted by the Accounting Standards Board or its successors and adhere to the recommendations of applicable Statements of Recommended Practices on Charities.

Constitution of the charity

Handicap International UK (HI UK) was founded in 1999, registered as a company limited by guarantee on 8th June 2000 and as a charity on 22nd September 2000. The organisation is governed by its Articles of Association, a copy of which is available at the registered office.

Objects

Co-winner of the Nobel Peace Prize, Handicap International is an international aid organisation working in situations of poverty and exclusion, conflict and disaster. HI UK is part of the global Handicap International Federation (HI), composed of a federal entity, a foundation and eight national associations including HI UK.

Working alongside people with disabilities and vulnerable populations, we operate for the public benefit by taking action and raising awareness in order to respond to their essential needs, improve their living conditions and promote respect for their dignity and fundamental rights.

HI UK exists for the public benefit so as to relieve and assist people in charitable need, particularly but not exclusively in situations of deprivation or disability, and to improve the living conditions of those in need irrespective of the nature or cause and irrespective of the religious, ethnic or political origin of beneficiaries, both nationally and globally. We also work to preserve life and promote the health and well-being of those in need, in particular to those who are victims of conflict, natural or other disaster.

The actions of HI carried out for the public benefit are aimed at supporting

- Populations at risk of diseases, violence or accidents liable to cause disability,
- Vulnerable populations and in particular disabled people and people living with chronic disabling diseases,
- Refugees, people living in disaster areas or people displaced by crises, conflicts and catastrophes, especially those among them who are vulnerable, injured and disabled,
- People threatened by weapons, munitions and explosive devices during or in the aftermath of conflicts.

HI aims to

- Rapidly and sustainably improve the living conditions of people, communities and populations, with the aim of attaining the highest possible level of well-being,
- In the context of a crisis, protect the life, health and dignity of victims and affected people by providing appropriate relief and offering adapted solutions

Our overseas programmes carried out for the public benefit can be grouped in the following three areas

Emergencies

Disabled and vulnerable people often struggle to access vital aid and services during crises such as conflicts and natural disasters. Our emergency teams work to make sure that no-one is forgotten. We provide healthcare, rehabilitation and psychosocial services, ensure that water and sanitation are accessible, distribute emergency aid, and build shelters adapted to the specific needs of people with disabilities. We also raise awareness of other organisations about the needs of disabled people and other vulnerable groups in an emergency, and work with them to make their programmes inclusive.

Long-term development

People with disabilities are generally the poorest of the poor, subjected to exclusion and denied their fundamental human rights. We work with disabled people of all ages to make sure that they are included in every aspect of society. Our projects give disabled children the chance to get an education, help create better job opportunities for disabled adults, promote inclusive sports and improve accessibility in communities. We work alongside local disabled people's organisations to help them advocate for their rights and get their voices heard.

We also transform people's lives by fitting artificial limbs, providing physiotherapy and distributing mobility aids. By changing attitudes towards disability, setting up rehabilitation centres and training local professionals, we make a long-lasting difference to communities. Our teams also raise awareness about HIV & AIDS, and non-communicable and neglected tropical diseases among vulnerable and disabled people. By supporting health and social care systems, we make sure that disabled people can access the services they need.



Fanta, 8, has cerebral palsy and lives in Sierra Leone. The young girl received a wheelchair from HI so that she could get out of her house. She also took part in the Girls' Education Challenge project, enabling her to go to school for the first time in her life!

© Julia McGeown / Handicap International

Landmines, cluster munitions and armed violence

Landmines and cluster munitions are indiscriminate weapons that continue to injure and kill civilians in countries all around the world. We help survivors rebuild their lives through counselling, artificial limb fitting, physiotherapy, inclusive education, income-generating and community activities. Our experts train local teams of de-miners to clear land of unexploded explosive weapons. We also reduce the number of accidents by educating local communities about the risks. At the international level, we campaign for a ban on these deadly weapons and work alongside survivors to ensure their voices are heard.

As part of the HI Federation, HI UK fully adheres to HI's aims and contributes to supporting HI's actions overseas.

Our HI UK programmes carried out for the public benefit include:

- Raising awareness of the general public about the impact of explosive weapons (such as landmines and cluster munitions) and armed violence
- Influencing policies and practice in the areas of disability inclusion, access to funding and international development issues
- Managing an online resource centre which provides key resources on disability and development issues
- Training UK rehabilitation professionals to prepare them for overseas deployment with the UK International Emergency Trauma Register (UKIETR)
- Partnering with institutions and organisations to further our charitable objectives

HI UK has taken into consideration the Charity Commission's guidance on public benefit when outlining the objectives and activities for the year being reported on, as well as subsequent years within our new strategy.

Key facts and figures

- **Over 15%** of the world's population, or one billion people, live with a disability ¹
- **93 million children** worldwide live with a moderate or severe disability. A disability can more than **double** the likelihood of a child not being in school ²
- Every year, tens of thousands of civilians are killed and injured by the use of explosive weapons in towns and cities. In Syria alone, **more than 2 million children are at risk** – living in areas highly affected by the use of explosive weapons ³
- **Only 5-15%** of people needing a wheelchair have access to one, **200 million people** needing visual devices do not have access to them ⁴

¹ *World Report on Disability* World Health Organization (WHO) and World Bank, 2011

² *Equal right, equal opportunity report* Global Campaign for Education and Handicap International, 2014

³ *Hidden victims of the Syrian crisis: disabled, injured and older refugees*, Handicap International and HelpAge International, 2014 <http://bit.ly/HiddenVictims>

⁴ *Why should Rehabilitation be integrated into health systems?*, Handicap International, 2015

How we manage our affairs

Governance and internal control

HI UK is governed by the Board of Trustees which is responsible for ensuring a strong strategic focus in line with the charitable aims of the organisational and with the Handicap International global strategy. Board meetings are held a minimum of four times per year and additionally if required. The Finance and Audit sub-committee and the Human Resources sub-committee of the Board meet as necessary between board meetings and make recommendations to the full Board. Decisions made and actions agreed by both sub-committees are ratified at Board meetings. Day-to-day management of the organisation is devolved to the Chief Executive, who reports to the Board and has frequent contact with the Chair and Trustees.

None of the Board members have any beneficial interest in the charity. All of the Trustees are members of the charity and guarantee to contribute £1 in the event of a winding up of HI UK.

Appointment of trustees

HI UK aims to select trustees in a manner consistent with its equal opportunities policy. Trustee vacancies are advertised where relevant, and applicants interviewed.

On formal acceptance of the invitation to join the Board, new trustees are given an induction which includes information about HI and HI UK's work policies and procedures, governance (including trustees' roles and responsibilities) and an explanation of the relationships with the Federation and other national association members, as well as the Federal and national strategic plans. Trustees also have induction training in our global HQ in Lyon, France.

On 15th October 2015 the position of Vice-Chair was created by the Board and Chloe Marshall was appointed to this role. On 29th February 2016, Nicolas Ponset stepped down as Treasurer (but remains on the board), and David Rouane (current Trustee) was appointed to replace him as Treasurer. Janet Mary Wickenden resigned on 29th February 2016. The current trustees are shown on page 2.

Organisational structure

During 2015, HI UK employed a team of 15 full-time and part-time staff to achieve its charitable objectives. HI UK additionally welcomed three secondees from the Civil Service, two in the roles of Knowledge Management and Advocacy Assistant and one as a secondee to the Finance team. HI UK was also supported by 22 volunteers.

HI UK continues its commitment to staff support with the provision of an employee assistance programme for all paid staff, along with the continued offer of training and professional development opportunities. We also offer a variety of benefits to our employees, including a pension scheme, and are gearing up for pension auto-enrolment in 2016.

In 2015, HI UK undertook a review of its pay policy. Working with an external agency, all jobs were benchmarked against a comparable market. A revised salary scale and job evaluation scheme was agreed by the Trustees to replace the existing system. All salaries are set using this scheme. A review of benefits was also launched and will be completed in the next 12-18

months HI UK strives to be a median employer against a comparable market. Salary increases are based on a combination of cost of living and performance-related measures, and are reviewed annually.

We continued our relationships with local volunteer bureaux, and successfully maintained our 'Two Ticks' accreditation with Job Centre Plus (as an organisation positive about employing disabled people).

Related party

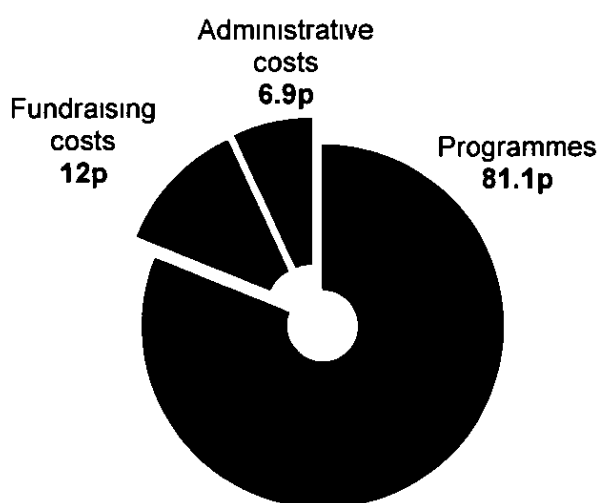
As a member of the HI Federation, HI UK supports and contributes to the work of this international network. An international governance structure and operational framework has been agreed within the federal network in order to rationalise and share resources and the Federation has agreed to meet any shortfall of funds as agreed in our joint strategy. In 2015, representation of HI UK's Board on the Federal General Assembly has been with three seats, and one HI UK trustee is a member of the Federal Board of Trustees.

Since 2010, the Federation has been allocating reserves to each national association, and in the case of HIUK has been contributing to private fundraising investment, UK charitable activities and support costs.

For the amount outstanding between HI UK and the other national associations at year end, see notes 14 and 15.

For every pound spent by the HI network (including all the national associations including HIUK) in 2014⁵

81.1p was spent on programmes
12p was spent on fundraising costs
6.9p was spent on administrative costs



⁵ The Federal Network includes the HI Federation and the eight National Associations (Belgium, Canada, France, Germany, Luxembourg, Switzerland, the United Kingdom and the United States of America). The 2015 Federal accounts will only be available in June 2016 and therefore these figures relate to the 2014 financial year.

Key achievements in 2015

HI UK supported and contributed to the overall 2011-2015 strategy of the HI network focussing on providing increased support to overseas projects, influencing UK and global policy debates, investing in private fundraising, and raising awareness about HI's work. We have made significant progress towards our objectives and in particular, we have

- Engaged with the UK government's Department for International Development on their Disability Framework supporting DFID to fulfil some of the commitments they have made, working with our country programmes to ensure the Disability Framework is creating tangible change for disabled people around the world, and in December, contributing to DFID's one-year review of the Framework
- Successfully influenced the UK government to ensure both the Sustainable Development Goals and the forthcoming World Humanitarian Summit take into account inequalities (including disability)
- Continued our work as the UK government's partner in training UK rehabilitation professionals for overseas deployment with the UK International Emergency Trauma Register (UKIETR), notably with a deployment to Nepal and the signing of a new 5-year agreement with the government which extends our partnership until 2020
- Significantly increased the support we provide to HI's overseas programmes (by 37%), including a large-scale emergency response to the Nepal earthquakes in April 2015, sustained responses to both the Syrian crisis and the Ebola outbreak in Sierra Leone and significant new funding for a post-recovery livelihoods intervention in the Philippines after the 2014 Typhoon Haiyan
- Secured broad-reaching coverage in local and national media, including a series of articles in The Observer and Evening Standard newspapers, allowing us to raise awareness about our work
- Continued our engagement with the Start Network, a consortium of 24 leading international aid organisations working together to connect people in crisis to the best possible solutions, receiving multiple grants to respond to disasters in Colombia, Afghanistan and Sri Lanka
- Influenced key policies and research agendas through maintaining our seats as co-chair of the BOND Funding Working Group, and in the steering committees of the BOND Disability and Development Group and at the London School of Hygiene and Tropical Medicine's International Centre for Evidence on Disability
- Delivered a petition to Downing Street calling on the Prime Minister to ensure that UK Aid helps save the lives and limbs of civilians affected by conflict, and supported our partners in communities around the UK to deliver 58 awareness-raising and fundraising events

HI UK's income grew by 33% from 2014 to 2015, in support of the above objectives. There has been no unforeseen financial effect of significant events in 2015.

In parallel, we contributed to the development of our 2016-2025 global HI strategy, and it was officially approved by the trustees for launch in early 2016. During the course of 2015, we also set out our first three-year development plan for delivery of our new strategy, this development plan was approved by the trustees on 29th February 2016.

Overseas programmes

Together, the eight national associations of the HI Federation mobilise resources and manage projects around the world. During 2015, HI ran 341 projects in 59 countries. HI has over 3,000 staff worldwide, 80% of whom are local colleagues, and we implement our programmes with a range of grassroots, national and international partners.

With the generous support of the UK public and UK institutional donors in 2015 HI UK supported 26 countries, two regional and four global programmes: Afghanistan, Algeria, Bangladesh, Burundi, Cambodia, Colombia, Democratic Republic of Congo, Ethiopia, Haiti, India, Indonesia, Iraq, Jordan, Kenya, Lebanon, Laos, Liberia, Madagascar, Mozambique, Nepal, Palestinian Territories, Philippines, Rwanda, Sierra Leone, South Sudan and Sri Lanka and our Middle East & West Africa regional programmes. Snapshots of just some of the projects we were involved in are below.

The Syria crisis

The conflict in Syria, ongoing since March 2011, is the world's largest humanitarian crisis. More than 13.5 million people are in need of humanitarian assistance, 4.6 million people have fled Syria and over one million Syrians have been injured. A study we carried out on the Syrian crisis⁶ highlighted that one in five refugees in Jordan and Lebanon has a disability.

Disabled and vulnerable people (such as older or injured people) are particularly in need of our assistance. HI teams in Syria, Jordan, Lebanon and Iraq are providing specific support to these refugees and displaced people, both in camps and urban communities. Since 2012, over 600,000 people have benefitted from our activities.



Unexploded weapons in Kobane, north Syria. Picture taken in April 2015 when our teams found an alarming average of 10 munitions per sq metre in the city centre. © Ph Houliat / Handicap International

In 2015, HI's 370-strong team working across Syria, Jordan, Lebanon and Iraq, achieved the following:

- Supported hospitals, healthcare centres and rehabilitation centres to provide specialist post-operative care management for injured people. As of November 2015, we had provided rehabilitation care to 62,297 people, fitted 5,912 people with prosthetics and orthotics and distributed 78,789 mobility aids and special equipment (e.g. commodes, anti-bedsores mattresses).
- Set up Disability and Vulnerability Focal Points and deployed 21 mobile teams to identify the most vulnerable people – in particular disabled people in camps and communities – and ensure they have access to essential services.

⁶ Hidden victims of the Syrian crisis: disabled, injured and older refugees. <http://bit.ly/HiddenVictims>. Handicap International and HelpAge International.

- Provided psychological support to 11,520 refugees to help them rebuild their lives thanks to one-to-one and group discussions
- Launched weapon clearance activities in Kobane, north Syria, in May 2015 In April our teams conducted a survey in this town and discovered an alarming level of unexploded ordnance contamination Four months of combat left an average of 10 munitions per square metre in the city centre, posing a severe threat to the lives of 1.1 million people By the summer 2015, our teams had removed and destroyed one tonne of unexploded devices
- Raised awareness among refugees and displaced people of the risks of explosive weapons to prevent further accidents Our teams show the local population how to identify and avoid dangerous devices as the number of unexploded weapons increases on a daily basis in both Syria and Iraq So far over 267,000 people have benefited from this risk education
- Provided cash assistance to vulnerable and disabled refugees living in extreme poverty, enabling beneficiaries to survive by meeting their most urgent needs, such as rent, food, heating and clothes By November 2015, 9,720 families had received such support across Jordan and Lebanon
- Ensured that infrastructure (such as water and sanitation facilities) is made accessible to people with disabilities, in particular those with reduced mobility We make technical recommendations, donate equipment (such as handrails) and provide training to other aid organisations
- Distributed food and non-food items (e.g. cooking equipment, blankets) to families in areas under siege or difficult to access in Syria By November 2015, 89,000 people had received this aid in Syria



Teaching children about the dangers of explosive weapons and how to avoid accidents during a risk education session in Kobane, Syria

© Handicap International

Nepal

The two massive earthquakes that hit Nepal on 25th April and 12th May 2015 killed 8,000 people and injured more than 22,000. Already present in Nepal since 2001, and thanks to our experience in the care management of earthquake victims, we were able to take immediate action to help injured and vulnerable people affected by the disaster.

We worked across seven districts in some 20 hospitals, medical centres and rehabilitation camps. By October 2015, we had provided more than 10,500 rehabilitation sessions to more than 4,000 people with injuries and disabilities and carried out psychosocial support sessions with survivors. We distributed over 2,300 mobility aids and 500 "return home kits" with basic medical supplies. A hotline was also set up to inform people about our rehabilitation services. We distributed over 4,300 basic needs kits (tents, cooking kits, hygiene kits, and blankets) to the most vulnerable families, as well as equipment for producing sheet metal roofs to protect more than 11,000 people from the monsoon.

Nirmala, Khembro and Ramesh were injured during the earthquakes and are now recovering at the National Disabled Fund, which is supported by HI.

Nirmala, in the middle, lost her leg in the disaster and was fitted with an artificial leg by Handicap International.



© Lucas Veuve/Handicap International

We also supported the timely deployment of one team of UK disaster experts through the UK International Emergency Trauma Register (UKIETR), including HI UK's rehabilitation project manager, and three teams of British physiotherapists, specialist nurses and occupational therapists to the national Spinal Injury and Rehabilitation Centre to provide surge capacity, including essential equipment, and to train new staff. At the request of the Nepalese Ministry of Health and Population and the World Health Organisation, our rehabilitation project manager and another UKIETR physiotherapist also coordinated the overall injury rehabilitation response, bringing together national and international responders, before transitioning this responsibility over to the Ministry.

Finally we managed humanitarian aid storage facilities in an area close to Kathmandu and in four districts (Nuwakot, Dhading, Rasuwa and Kavrepalanchok), and facilitated the supply of humanitarian aid to distribution points in villages and communities with a fleet of over 200 trucks. We worked with humanitarian actors in order to ensure the most vulnerable populations were taken into account and ensure improved access to humanitarian services.

Palestine

The conflict that gripped Gaza during the summer 2014 has had a catastrophic long-term impact on population and infrastructures with more than 11,000 Palestinians being injured, massive population displacement and large-scale destruction. More than one year on, the reconstruction has barely begun and vulnerable people are still in need of assistance.

As Guillaume Zerr, head of HI in Palestine, explains: "The situation is now what it was before the conflict in summer 2014 – and the same one that led to three wars in Gaza over the last six years. The ceasefire in Gaza doesn't protect people, who are killed or injured every week by explosive remnants of war left behind by the last conflict. People forced to live with disabilities caused by injuries sustained during the war are still not able to live in dignity and autonomously. People whose homes have been destroyed in bombing raids have not been rehoused."



Oday Ali, 21, was injured in a bombing while working on the family farm and left paralysed from the waist down. He has a hearing impairment and didn't hear the fighter jets passing overhead. Through a local partner, HI provided him with rehabilitation sessions and psychological support. Oday was also given a wheelchair to help with his recovery.

© Tom Shelton/Handicap International

In 2015 HI built on the emergency response work that has been delivered during and in the aftermath of the conflict to continue providing multidisciplinary rehabilitation services (including physical and occupational therapy, and psychosocial support) and the distribution of mobility aids to affected people in five governorates across the Gaza Strip.

Between August 2014 and February 2015, HI and its local partners organised 28,000 rehabilitation sessions for more than 4,800 people. Nearly 6,400 people were directed towards services adapted to their needs, delivered by other organisations, and more than 2,000 were given psychological support. We also distributed 2,500 mobility aids (e.g. crutches and wheelchairs) and 4,000 non-food items, such as blankets and hygiene kits. Since March 2015, HI has also conducted nearly 700 risk education sessions for more than 5,000 adults and children at risk of explosive weapons.

In early 2015, HI also supported two additional teams of British experts from the UK International Emergency Trauma Register (UKIETR) to deploy to Gaza to further support local capacity with specialist technical training on injury management, and to follow up on complex cases of injuries such as amputations, spinal cord and burns injuries.

Sierra Leone

HI has been working in Sierra Leone since 1996. Our first projects were launched to support the victims of one of the most brutal wars in Africa's recent history, which left around 20,000 people maimed as a result of the fighting.

When the Ebola epidemic hit Sierra Leone in spring 2014, HI chose to remain in the country, so that we could continue to provide our expertise in emergency humanitarian operations and protection of the most vulnerable. Sierra Leone knew very little about the disease or how it is transmitted - there had never been an Ebola outbreak in this part of Africa.

We quickly organised transport of patients to screening and treatment centres and at the end of 2015 we continue to manage a fleet of ambulances covering the entire Freetown region. These ambulances and their personnel apply a very strict decontamination protocol to prevent the virus from spreading. To protect other household members, teams equipped with spray guns accompany the ambulances and disinfect the rooms where sick people have been staying. At the height of the epidemic, more than 200 people were working on this project. In 2015 we had 30 ambulances, 15 decontamination vehicles and we transported 3,827 patients and disinfected 1,834 houses.



Our team informing villagers that our ambulance is here to take suspected patients to a centre for diagnosis and isolation

© J-B Richardier / Handicap International

We also worked to ensure that awareness raising messages reached the most vulnerable groups of people. As Arthur Saidu, our Social Mobilization Project Manager, explains "The national prevention messages were not inclusive. People with disabilities, such as blind people who can't read pamphlets or deaf people who can't hear radio messages, did not know how to protect themselves. Also, people with disabilities have a hard time with certain messages, like the policy advising people not to touch anyone. Many of them must physically hold on to other people in order to move around."

So we worked with partners, local officials, community volunteers, and disabled people's organisations to adapt prevention messages to the needs of people with disabilities and their families (e.g. Braille information). We also worked hard to reach amputees — often victims of the brutal civil war — who usually live in villages away from other community members.

Since the fall in the rate of contamination, HI has also been able to resume its activities in the areas of mother and child health and inclusive education.

Cambodia

Being present in Cambodia for over 30 years, HI works hard to promote sustainable livelihoods for people with disabilities, ensuring they gain social and economic independence. A key challenge faced by many disabled adults in the country is how to earn a living, either because they have been excluded from education and training, or because they lost their job after becoming disabled. The lack of livelihood opportunities can impact disabled people's independence, their status in the family and community, and their own sense of self-worth.

In 2015 we continued supporting 1,520 people with disabilities in Battambang and Kampong Cham provinces to strengthen their livelihoods potential through skills training, micro-credit, and self-help group information. As of the end of the year, the large majority of them are able to contribute to their household income, use local health services, and have seen an increase in their family and social status, gaining a more active role in their community.

Working with local partners, we are also supporting 1,138 disabled people and approximately 26,000 family and community members in Srei Snam and Kralanh districts in Siem-Reap province to make a lasting change in the quality of their lives by diversifying livelihoods to include options other than rice production (which is the traditional farmed staple).

In collaboration with the disabled people's federations, we are promoting the improvement of local governance through awareness-raising initiatives among public and private institutions. This is contributing to making the services more accessible and increasing disabled people's knowledge of their right to services.



Seng Ly, 52, lost her legs to an anti-tank mine in 1989. More than 20 years on, HI is still at her side. We gave her a wheelchair and taught how to look after her health. We also trained her to become a seamstress and gave her her first sewing machine.

© P. Jerome/Handicap International

Indonesia

Around 1.8 million Indonesian children between the age of seven and fifteen are disabled, and 95.8% of them do not go to school. Children with disabilities are often denied an education and are discriminated against by the community, the education system and their family. Without an education, disabled children are more likely to find themselves in vulnerable situations when they reach adulthood, struggling to earn a living and being stuck in a vicious cycle of poverty.

In Indonesia, HI is supporting over 1,450 children with disabilities to access an education and successfully stay in school, while promoting understanding about disability within the wider community. In 2015, we continued to provide disabled children with an effective and welcoming

learning environment, where they can interact with both disabled and non-disabled children and work towards a positive future for themselves. Parents, teachers and communities benefited from awareness-raising activities and information sessions to make them better able to meet the needs of disabled children.

Throughout 2015, we have worked in two of the poorest provinces in the country, Nusa Tenggara Barat and Nusa Tenggara Timur, where school attendance and literacy rates are very low and the poverty rate is twice as high as the national average.

Colombia

In Colombia, HI is providing support to the second largest population of internally displaced people after Syria.⁷ Despite being engaged in peace talks with the Colombian government since 2012, the Revolutionary Armed Forces of Colombia (FARC) guerrillas continue to attack civilians and perpetrate serious abuses, including killings and forced displacement.

Since August 2015, HI has provided relief to and improved the life of 434 internally displaced people, thanks to the Start Fund's support. They were stranded in a remote small village called Amburra, in south-western Antioquia province, a location that is two days' walk from any road access. We provided them with emergency food, drinking water, sanitation facilities, and temporary shelters via helicopter.

In addition to meeting basic needs, psychosocial support was ensured to help the community overcome its distress, by providing group sessions and organising leisure activities. HI also guaranteed schooling for all displaced children, ensuring the delivery of educational materials and assisting teachers in the roll-out of alternative educational plans.

Bangladesh

HI has been working in Bangladesh since 1997 to encourage the inclusion of people with disabilities by supporting their access to services and ensuring that their rights are upheld. In 2015, we continued to support local communities and institutions in Manikgonj and Tangail districts to ensure the inclusion of 600 disabled children and young people in sport and leisure activities as a means to deliver educational messages.

Sport and leisure activities play a significant role in the life of disabled children as they promote physical well-being, contribute to rehabilitation, build self-confidence, and help fight discrimination. More than 70% of Bangladeshi children and young people with disabilities who benefited from our work have empowered and increased their self-confidence.

In the same area, HI is also ensuring that 373 disabled children are guaranteed access to inclusive education by providing disability-inclusion training and support to teachers and by addressing stigma and discrimination at school and community level.

⁷ World Report 2016, Human Rights Watch

We want to thank the generosity of the public and our donors, including the Department for International Development, the Start Fund and Comic Relief, for their support to our above mentioned work. We also thank all other donors listed on page 44.

UK Charitable Activities

UK International Emergency Trauma Register

Our project to integrate rehabilitation into the UK International Emergency Trauma Register (UKIETR) continued throughout 2015 following a 6-month extension in June. Part of a UK government initiative, the UKIETR is a register of UK-based medical and health professionals operated by our partner UK Med, who deploy, when requested, to sudden-onset disasters such as earthquakes. In 2015 the UKIETR deployed to Gaza and Nepal to provide rehabilitation services, surge capacity and training in the aftermath of the crises (see details on pages 13-14).

When not responding to emergencies, the technical training of rehabilitation responders in the UK continued. 93 rehabilitation responders, drawn mostly from the NHS, have now been trained, via a series of theoretical and practical trainings, with 29 being ready to deploy. The integration of rehabilitation into the UKIETR culminated in the completion of the first clinical training manual for rehabilitation professionals in humanitarian response, and the production of a briefing paper for physiotherapists involved in disaster management, to be published by the World Confederation of Physical Therapists.

Building on the experiences of the UKIETR deployment in Nepal, we worked with the World Health Organisation (WHO) and other key rehabilitation actors to write a *Minimum Standards for Rehabilitation in Emergency Medical Teams*, a WHO document that for the first time establishes minimum rehabilitation staffing levels, equipment, and injury reporting in international medical teams.

We are delighted to announce that following its initial success, DFID has extended the project for a further five years. HI will continue to train rehabilitation responders and to provide rehabilitation technical input to the UKIETR both in the UK and during deployment. We have also been funded to develop a dedicated multi-disciplinary spinal cord injury response team, and work on this will begin in early 2016.

Inclusive education

In 2015, HI supported a total of 34 inclusive education projects in 26 countries across Africa, the Middle East and Asia. Eleven of these countries (Bangladesh, Colombia, Haiti, Guinea Bissau, Jordan, Kenya, Nepal, Nicaragua, Pakistan, Somaliland and Thailand) are new to running full inclusive education projects and submitted proposals for funding or began projects.

We also ran an internal workshop in Bangladesh attended by HI staff and partners from nine countries across Asia to share practices and improve the technical content of projects in the early phases. This was timed to run immediately after an international Inclusive Education

conference in Dhaka, where two HI teams from Indonesia and Bangladesh were supported to give presentations

Throughout 2015, we continued to work hard to mainstream inclusive education at different levels. We attended the British Association of International and Comparative Education seminar at the University of Cambridge, where we had space to explain our work on Inclusive Education. We also participated in the Oslo Conference on Education and Development, which was an important stepping stone to push for a stronger influence of inclusive education in the new Sustainable Development Goals.



Su Gyi Na Kyi, 13, has cerebral palsy. HI has helped her fulfil her wish to attend a mainstream school, and she is showing very good results. Su Gyi Na Kyi is now fully integrated in her class.

© Till Mayer / Handicap International

In addition, we were invited to be a panel member on the theme of *Leaving no-one behind: Towards disability-inclusive development* at the Results UK's annual conference in June, and to present on HI's work on inclusive education.

Knowledge management

HI's Knowledge Management Unit continued to develop organisational learning as well as spread good practice and innovation. In the UK, we continued to manage Source, an international online resource centre on disability and inclusion issues, which provides free access to key resources, tools, manuals and policy papers across development and humanitarian contexts.

In 2015, we explored and identified ways to improve Source through a user survey which gave valuable feedback about the resource centre. A new Google translate bar was launched to give users the option to translate every page, and four new key lists were developed.⁸ We also worked with a number of partners to widen the scope of available resources and sent our quarterly Disability and Inclusion e-bulletins to over 10,000 global users. Furthermore, strategic next steps were explored including a long-term economic model and plans of expansion to become a global multilingual online resource centre with regional hubs.

In addition, we continued to coordinate Sustaining Ability, a project involving the ongoing use and development of the Sustainability Analysis Process (SAP) method⁹ which was developed with the International Centre for Evidence on Disability at the London School of Hygiene and Tropical Medicine. Through this we coordinated ongoing analysis and development of research

⁸ Community Based Rehabilitation (CBR) introductory resources and experiences key list, CBR training manuals & tools key list (both produced in collaboration with the IDDC CBR Task Group), Capacity development key list, Disability-inclusive disaster risk management key list.

⁹ SAP is a coordinated planning approach that aims to facilitate the development of a common vision of sustainability among various actors in a health and social system. See more details on www.sustainingability.org

on the sustainability of the rehabilitation sector, presenting at three international conferences¹⁰
We also continued to develop SAP tools expanding to three languages (addition of Spanish to French and English), establish a SAP facilitator community of practice and support initial SAP workshops in Laos, Bolivia and Chad

Policy work

Throughout 2015, we continued to exert our influence through strategic membership in key networks and via targeted actions with the goal of promoting inclusion of disability and other vulnerability issues in international development and humanitarian assistance

Through the launch of DFID's Disability Framework in December 2014, HI has been able to take advantage of a favourable political environment that is embracing inclusion like never before. The bulk of our work in 2015 focused on supporting DFID to uphold its commitments, and assessing and reviewing this framework in collaboration with our overseas programmes to ensure it is creating tangible change for disabled people around the world.

For example, together with HelpAge International, we worked with DFID to write a Guidance note for all of its Humanitarian Advisors on how to meaningfully include disabled and older people in DFID's emergency programmes worldwide.

We also provided vital support to our programmes to help them develop a more strategic engagement with DFID country offices and establish some real dialogue on disability and inclusion. In addition, we participated in DFID's Civil Society Partnership Review, which provided a great opportunity to take stock of the sort of relationship we wanted to have with DFID and other institutional donors. With a view to making our contribution constructive, we worked with our overseas programmes to get an understanding of what works and what doesn't in funding approaches and partnership to help DFID find a new way of working with civil society.

Raising awareness

In 2015, HI UK carried on its work raising awareness about the forgotten victims of conflict. Throughout the year, we provided educational resources on landmines, cluster munitions and armed violence to schools around the UK, and sent speakers to deliver workshops and talks at school and community events.

In December, we organised the Forgotten 10 Challenge for the seventh year running. During 10 days of action, schools, clubs, and community groups came together to take action for the forgotten victims of conflict. An amazing 58 events took place in 2015, with over 11,000 people taking part, nearly 9,000 of whom were school students.

¹⁰ World Confederation for Physical Therapy international conference, International Society for Prosthetics and Orthotics world congress and International Chief Health Professions Officers Virtual Day of Allied Health Conference

Tamworth's Soroptimist International members outside St Editha's Church where they built a Pyramid of Shoes on a windy Friday morning to raise awareness and collect petition signatures as part of the Forgotten 10 Challenge, December 2015

© John McGeachy / Handicap International



As part of the campaign, HI UK ran a petition calling on the Prime Minister to stop explosive weapons destroying innocent lives. So far, nearly 40,000 people have called on the UK and all states to publicly commit to ending the use of explosive weapons in populated areas, to fully implement the treaties banning landmines and cluster munitions, and to fund victim assistance, clearance and prevention projects.

Raising funds

Raising voluntary income

In 2011, as part of our global strategy, the HI Federal Board decided to invest in private fundraising in several national associations. In this last year of the current strategy, HI UK has continued to focus on increasing and diversifying its income. This five-year strategy has enabled us to expand our fundraising portfolio and therefore increase our support from UK donors, whilst balancing risks through diversification of fundraising methods.

Fundraising performance is carefully monitored, both at UK and federal levels, through regular meetings and the use of monitoring tools. As of the end of 2015, HI UK exceeded its return on investment target. Overall results were boosted by the amazing generosity of the UK public during the Nepal earthquake emergency, along with a strong direct marketing programme, a growth in our digital fundraising and major giving activities, and cost-cutting exercises. Our UK supporters also carried on being particularly generous in their support to the Syria crisis.

In 2015, we carried on raising our profile in the UK, increasing our presence in the media and therefore recruiting more supporters and donors. For instance, our emergency work in Nepal and Syria was featured several times in *The Evening Standard* and Giles Duley, an award-winning war photographer, covered our work in Gaza for *The Observer*.

HI UK is a member of the Institute of Fundraising and the Fundraising Standards Board and therefore adheres to best practice in fundraising. HI UK is also a member of the Remember a Charity consortium which aims to increase the awareness and uptake of giving through legacies.

How supporters can get involved

- **Individuals** can make a donation, sign our petition, or organise a fundraising event in their community in support of our work
- **Teachers** can use our free educational resources
- **Community groups** can become actively involved with our campaigns
- **Employees and companies** can hold a fundraising event in the office, support our work through payroll giving, or become a corporate partner
- **Anyone can leave a legacy and help save lives.** After taking care of loved ones, consider remembering HI UK in your will so you can continue to repair lives all over the world for generations to come. Even the smallest gift can help

Please visit www.handicap-international.org.uk or call us on 0870 774 3737 to find out more

Raising institutional funds

In 2015, our growth in institutional funding income continued. We received funding for emergency and post-crisis interventions, as well as long-term development work covering inclusive education, electoral participation, livelihoods and disabled people's network strengthening. This growth and diversity of funding reflected our strengthening reputation as a reliable emergency response and development partner, with ongoing funding partnerships with DFID, Comic Relief, Start Network, Big Lottery Fund, Shelter Box, and the Foreign and Commonwealth Office (FCO), as well as a number of other donors (the full list is on page 43).

Thanks to their support, we were able to respond in 2015 to 13 humanitarian emergencies and support 11 long-term development programmes. A snapshot is here, and further detail on some of our overseas work is available on pages 11 to 17.

- Syrian crisis: ongoing support to disabled refugee populations in Jordan and Lebanon, with DFID funding as well as in collaboration with HelpAge International
- Ebola response in Sierra Leone: running an ambulance service for Ebola patients as part of a DFID-funded response coordinated by GOAL
- Inclusive livelihoods and strengthening of disabled people's networks in Bangladesh, with support from DFID Global Poverty Action Fund
- After HI's response to the Typhoon Haiyan emergency, the Big Lottery Fund supported recovery and livelihoods work in the Philippines in collaboration with Plan International. Similarly in Nepal, DFID supported our earthquake response with its Rapid Response Facility and then post-crisis rehabilitation services through HI's first-ever service contract through Options
- Improvement to the lives of children and youth with disabilities in Bangladesh through sport for development, with support from Comic Relief

The Start Fund has been an invaluable partner in responding to smaller crises during the course of the year, including internal displacement in Colombia, the Kunduz crisis in Afghanistan, and monsoon flood anticipation and response in Sri Lanka.

Financial review

Financial review

HI UK income in 2015 was £10.4 million, which represents a 33% increase from 2014 where we had an income of £7.8 million. This is thanks to the generosity of the public, key institutional donors such as DFID, Comic Relief, Big Lottery Fund and others, contributions in-kind from organisations providing secondees and pro bono services, and continued investment from HI Federation to support the growth and diversification of our income base.

Donations from individuals, groups, trusts and corporates increased by 6% to £382k, allowing us to support 28 countries and one regional programme. Institutional income grew by more than a third to £8.8mn, providing essential funding for us to respond to both humanitarian emergencies and support long-term development programmes. The majority of our income in 2015 allowed us to respond to humanitarian emergencies around the world, including the ongoing Syrian crisis, the earthquakes in Nepal and the Ebola crisis in Sierra Leone. The growth in development funding by 25% to over £1.4mn in 2015 reflects continuing recognition amongst grant-giving organisations of the quality and relevance of our work. Many of these grants provide multi-year, sustainable funding. For further information on the programmes HI UK supported this year, please see pages 11-17 and for information on how we have generated our funds, please refer to the preceding section.

HI Federation continued its strategy to maintain investment in HI UK, providing in total £954k to support HI UK's strategy to grow, invest in UK projects, diversify our income sources and support our running costs.

Overall, largely owing to a significant increase in institutional funding income, HI UK significantly increased the proportion of our spend on charitable activities (including both UK and overseas programmes). For further details, please see the accounts on pages 30 to 42.

We are proud to be part of the global Handicap International Federal Network which takes value for money seriously. In 2014, 81.1p from every pound raised across the network was spent on our programmes. See page 9 for details of these related party transactions.

Future prospects

2016 is an exciting year for HI, as we launch our Federal 2016-25 Strategy: For More Solidarity and Inclusion in the World. Poverty, conflict, climate change, population displacement – today the needs of the most vulnerable populations which we strive to meet are greater than ever.

Our new strategy responds to these changing and growing needs, while not losing sight of our vision: "Outraged by the injustice faced by people with disabilities and vulnerable populations, we aspire to a world of solidarity and inclusion, enriched by our differences, where everyone can live in dignity."

Some of the areas the organisation will focus on in the coming 10 years include

- Promoting the inclusion of disabled people and vulnerable populations by improving universal access to services,
- Responding in an inclusive way to disasters, and
- Reducing the impact of conflicts on civilians

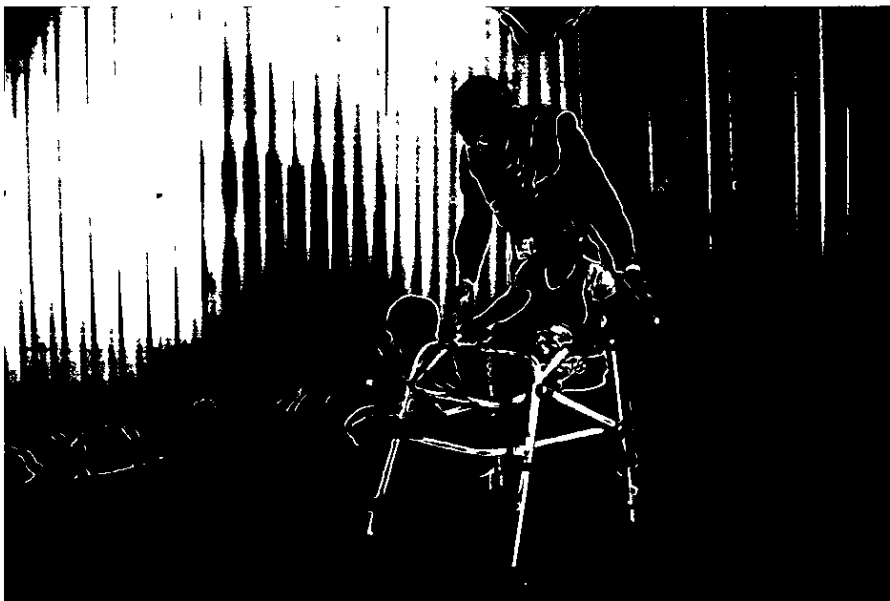
Across everything that we do, we will prioritise innovative approaches. We will also work to strengthen our internal capacity to deliver these ambitious objectives.

HI UK has participated in the development of this strategy and will now be contributing significantly to its delivery in a number of areas. As the face of Handicap International in the UK, we will support tangible improvement in the lives of people with disabilities and vulnerable populations, by

- Bringing in resources including people, knowledge and income, to help deliver the organisation's objectives
- Influencing policy and practice change in disability, development and humanitarian action
- Increasing our reach through relevant partnerships
- Raising our profile by showing the impact of our work
- Improving organisational effectiveness

In the early part of 2016, we will start to deliver the first 3 year plan which was approved by the Trustees in February 2016.

Please [click here](#) to access the Handicap International 2016-25 Strategy For More Solidarity and Inclusion in the World.



© C. Fohlen/ Handicap International

Trustee's responsibilities

The Trustees, who are also statutory directors of HIUK, are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to

- Select suitable accounting policies and then apply them consistently,
- 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,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HI UK transitioned to the new Statement of Recommended Practice 2015 which was applicable from 1 January 2015. The transition to Charities SORP (FRS 102) had no significant impact on the way HI UK accounts for transactions, apart from the classification and presentation of certain expenses in the Statement of Financial Activities. Further details of the impact of the transition are shown in Note 19 to the Financial Statements.

There is no relevant audit information of which the auditors are unaware. Trustees have taken all the steps necessary in order to make themselves aware of relevant audit information and have established that the auditors are aware of such information.

Going concern

HI UK has adequate resources to continue its operational existence for the foreseeable future, with a number of institutional grants have been secured for 2016 and beyond. In addition, HI Federation has confirmed it will provide sufficient funds to continue to support the charitable activities of the company. The Trustees believe that it is, therefore, appropriate to continue to adopt the going concern basis in preparing the annual trustees report and financial statements.

Reserves policy

HI UK has a reserves policy which is in line with the wider HI Federation reserves policy. The policy states that HI UK retains the equivalent of three months of activity, based on budget projections. The amount is reviewed as budget projections are revised. HI UK's reserves are intended to act as a sensible contingency against unexpected expenditures or shortfalls in fundraising.

At the end of the year, HI UK's total reserves stood at £281,540. Based on budget projections for 2016, the minimum reserve levels should equal £254k. These reserves have been established at HI UK by the HI Federation and are held with Unity Trust Bank plc.

Risk management

HI takes risk management very seriously across the organisation and the risks that may have an impact on the functions of the charity are regularly monitored. HI UK has a risk register that is updated annually and reviewed regularly by the CEO, Trustees and key members of staff. The risk management strategy looks at all major risks to the organisation, including those related to governance, operational activities, financial activities, reputation, legal and regulatory matters, especially those which might impact upon HI UK's core purposes and key objectives.

Principal risks to HI UK that we have identified are

- 1 Funds are not applied for the greatest benefit of those we intend to benefit. As most programmes are managed by the HI Federation we work together to ensure that sufficient controls and procedures are in place to ensure that funds are correctly applied. HI UK is responsible for monitoring progress of programmes funded by UK donors. Regular reports are made to funders and we cooperate with their audit requirements. In terms of risks, fraud and bribery preventing funds reaching their intended beneficiaries, training has been introduced for all managers on the prevention of fraud and bribery to complement the existing policy, and whistleblowing procedures are being updated this year.
- 2 The expectations of private donors are not met. HI UK is a member of the Institute of Fundraising (IoF) and subscribes to its Code of Practice and the Fundraising Standards Board (FRSB), and as such strives to implement best practices in fundraising. Our procedures are designed to ensure that donors and potential donors are treated in the way in which they wish to be treated, and are regularly reviewed.
- 3 The charity has insufficient resources to carry out its activities. The Trustees agree an annual budget at the start of each year, which includes income targets for voluntary and institutional income. Regular reports and accounts are produced and scrutinized by a committee of the Board quarterly. In addition, HI UK has an agreement with the Federation to ensure that sufficient funds will always be available.

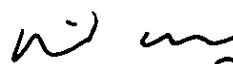
Auditors

It is the intention of the trustees to investigate the possibility of inviting tenders for the appointment of auditors. In the meantime a resolution to appoint Ernst & Young LLP as Auditor for the ensuing year will be proposed at the Annual General Meeting in accordance with section 485 of the Companies Act 2006, and to authorise the board to confirm this appointment or make an alternative appointment following their investigation

Registered office

9 Rushworth Street
London, UK
SE1 0RB

Signed on behalf of the Trustees



Trustee David Rouane

Date 21st April, 2016

Independent Auditors Report to the members of Handicap International UK for the year ended 31st December 2015

We have audited the financial statements of Handicap International UK for the year ended 31 December 2015 which comprise of the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and related notes 1 to 19. 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).

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 25, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Board of Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- Give a true and fair view of the state of affairs of the charitable company's affairs as at 31 December 2015 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

Independent Auditors Report for the year ended 31st December 2015

Accounting Practice, and

- Have been prepared in accordance with the requirements of the Companies Act 2006

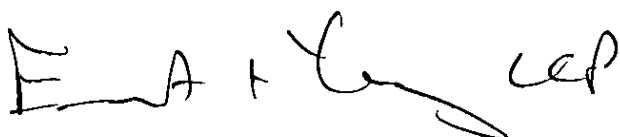
Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements

Matters on which we are required to report by exception

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



Paul Gordon (Senior Statutory Auditor)
For and on behalf of Ernst & Young LLP, Statutory Auditor
London
21st April, 2016

Notes

1 The maintenance and integrity of the HI UK website is the responsibility of the Trustees, the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website

2 Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure account)
For the year ended 31st December 2015

	Note	Permanent Endowment £	Unrestricted Funds £	Restricted Funds £	TOTAL 2015 £	TOTAL 2014 £
INCOME AND ENDOWMENTS FROM						
Donations and Legacies (and Contribution from HI Federation)	3	-	983,551	141,942	1,125,493	1,061,015
Chantable activities	4	-	227,523	9,048,491	9,276,014	6,748,854
Investments		-	1,058	-	1,058	905
TOTAL INCOME AND ENDOWMENTS		-	1,212,132	9,190,433	10,402,565	7,810,774
EXPENDITURE ON						
<u>Raising funds</u>	5	-	674,925	-	674,925	668,167
<u>Chantable activities</u>						
Overseas Programmes						
Grant funding Humanitarian emergencies		-	43,725	7,437,035	7,480,760	5,273,814
Grant funding Long-term development		-	8,353	1,420,637	1,428,990	1,144,799
Funded by voluntary donations		-	240,123	141,942	382,065	361,952
UK Projects		-	245,006	190,819	435,825	362,042
<u>Total Chantable activities</u>	6	<u>-</u>	<u>537,207</u>	<u>9,190,433</u>	<u>9,727,640</u>	<u>7,142,607</u>
TOTAL EXPENDITURE		-	1,212,132	9,190,433	10,402,565	7,810,774
NET INCOME / (EXPENDITURE)	9	-	-	-	-	-
Transfers					-	-
Total funds at 1st January 2015		93,023	188,517	-	281,540	281,540
TOTAL FUNDS at 31st December 2015		93,023	188,517	-	281,540	281,540

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

All income and expenditure derive from continuing activities

BALANCE SHEET
At 31st December 2015

	Note	TOTAL 2015 £	TOTAL 2014 £
Fixed Assets			
Tangible assets	13	59,508	70,527
Investments		93,023	93,023
Total Fixed Assets		<u>152,531</u>	<u>163,550</u>
Current Assets			
Debtors	14	2,011,324	1,958,819
Cash at bank and in hand		1,370,840	505,021
Creditors Amounts falling due within one year	15	(3,253,155)	(2,345,850)
Net Current Assets		<u>129,009</u>	<u>117,990</u>
TOTAL NET ASSETS		<u>281,540</u>	<u>281,540</u>
THE FUNDS OF THE CHARITY			
Permanent endowment		93,023	93,023
Unrestricted funds General fund		188,517	188,517
TOTAL FUNDS	17	<u>281,540</u>	<u>281,540</u>

These financial statements are prepared in accordance with part 15 of the Companies Acts 2006

These financial statements were approved by the Board of trustees on 21st April, 2016 and signed on its behalf by



Trustee David Rouane
Date 21st April, 2016

The notes on pages 33 to 42 form part of these financial statements

STATEMENT OF CASH FLOWS
At 31st December 2015

	Note	TOTAL 2015 £	TOTAL 2014 £
NET INCOME / (EXPENDITURE) FOR REPORTING PERIOD (as per the STATEMENT OF FINANCIAL ACTIVITIES)		-	-
Adjustments for			
Depreciation charges	13	20,508	17,613
Net unrealised exchange loss / (gain)	9	31	(1,215)
Interest from investments		(1,058)	(905)
Loss on sale of fixed assets		-	141
Fixed assets written off		875	-
(Increase) in debtors		(52,505)	(1,323,878)
Increase in creditors		907,305	1,541,050
NET CASH PROVIDED BY OPERATING ACTIVITIES		875,156	232,806
NET CASH FLOWS FROM INVESTING ACTIVITIES			
Interest from Investments		1,058	905
Purchase of fixed assets		(10,364)	(76,867)
NET CASH (USED IN) INVESTING ACTIVITIES		(9,306)	(75,962)
CHANGE IN CASH AND CASH EQUIVALENTS IN REPORTING PERIOD		865,850	156,844
Cash and cash equivalents at the beginning of the reporting period		505,021	346,962
Change in cash and cash equivalents due to exchange rate movements		(31)	1,215
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		1,370,840	505,021

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

1 ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (Charities SORP (FRS 102), which was applicable from 1 January 2015, and the Companies Act 2006

b) Fund accounting

The charity maintains various types of funds as follows

Endowment funds Endowment funds represent a Permanent Endowment from HI Federation. The sum received has been set aside for fixed asset investment. It is currently held in cash account with a view to invest this money in high interest earnings accounts

Restricted funds Restricted funds represent

- Grants and donations received which are allocated by the donor for specific purposes as defined by the donor and

- Contributions from HI Federation, which are allocated by HI Federation for use for specific purposes

Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs

Unrestricted funds Unrestricted funds represent income which is expendable at the discretion of the trustees in the furtherance of the objects of the charity

c) Income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are entitled to be receivable

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Investment income is included in the SOFA in the year in which it is receivable

d) Expenditure and basis of allocation of costs

Expenditure is recognised on an accrual basis as a liability is incurred

Other resources expended are directly allocated to the particular activity where the cost relates to that activity

Support costs have been allocated between charitable activities and raising funds. Costs that are not wholly attributable to an expenditure category have been apportioned to each activity on an estimate of staff time

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity such as the cost of board meetings, statutory compliance and costs linked to the strategic management of the charity

Governance costs have been allocated on basis of relative income (excluding Contribution from HI Federation) between Donations and legacies and Charitable activities

e) Expenditure on raising funds

Expenditure on raising funds includes the cost of recruiting and retaining new donors, costs relating to private and/or institutional grant applications, and associated communication and PR costs. These include an apportionment of support costs and governance costs as shown in Note 5

f) Expenditure on charitable activities

Expenditure on charitable activities comprises all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. Expenditure on charitable activities includes an apportionment of support costs and governance costs as shown in Note 6

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

g) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation, which is provided in annual instalments over the estimated useful lives of the assets. The rates of depreciation applied to the assets are:

Leasehold improvements	5 years or less over period of lease
Computer equipment	3 years on straight line basis
Office equipment	4 years on straight line basis
Fixtures & fittings	3 years on straight line basis

h) Pension costs

The charity contributes on behalf of employees to their stakeholder defined contribution pension scheme. The cost of the contribution is charged to the Statement of Financial Activities (SOFA) when the cost is incurred.

i) Contributions in kind

Contributions in kind include secondments of personnel, pro bono services and other services. These have been valued at appropriate rates, or where an appropriate rate is not available, at market value.

j) Gifts in kind

Items gifted to the charity are included either as income in the SOFA or as an asset in the Balance Sheet. The valuation of such items is as deemed reasonable by the Trustees.

k) Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All exchange differences are recorded in the SOFA.

l) Liability of the guarantors

The charity does not have a share capital and is limited by guarantee. In the event of the charity being wound up the maximum amount which each member is liable to contribute is one pound. There were nine such members at 31st December 2015.

m) Operating lease

Total operating lease rentals are charged as an expense in the Statement of Financial Activities over the lease term.

n) Related parties

Handicap International UK is an independent National Association of the international charity Handicap International Federation (HI). A "Federal Handbook" manual has been agreed within the federal network in order to rationalise and share resources and formalise working arrangements. The Federation has identified the UK as a source of significant future growth in private fundraising and so has invested funds in Handicap International UK in order to achieve this. It has also agreed to meet any shortfall of funds whilst the charity becomes established in the UK. During the period, HI Federation contributed £954,357 (2014: £971,976). See notes 14 & 15 for the amount outstanding between the UK and the other organisations at year end. In 2013, HI Federation also provided a permanent endowment to HI UK of £93,023.

o) Fixed Asset Investment

The investment represents the Permanent Endowment from HI Federation and is held primarily to provide a return for the charity. The full value of the investment is held in cash funds at balance sheet date. Gains or losses arising on the investment are credited or charged to the SOFA under 'gains or losses on investment assets'. There are no gains or losses on this investment for the current year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

2 STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure account)
For the year ended 31st December 2014

	Permanent Endowment £	Unrestricted Funds £	Restricted Funds £	TOTAL 2014 £
INCOME AND ENDOWMENTS FROM				
Donations and Legacies (and Contribution from HI Federation)	-	949,837	111,378	1,061,015
Charitable activities	-	186,616	6,562,238	6,748,854
Investments	-	905	-	905
TOTAL INCOME AND ENDOWMENTS	-	1,137,158	6,673,616	7,810,774
EXPENDITURE ON				
<u>Raising funds</u>	-	668,167	-	668,167
<u>Charitable activities</u>				
Overseas Programmes				
Grant funding Humanitarian emergencies	-	22,234	5,251,580	5,273,814
Grant funding Long-term development	-	4,826	1,139,973	1,144,799
Funded by voluntary donations	-	250,574	111,378	361,952
UK Projects	-	191,357	170,685	362,042
Total Charitable activities	-	468,991	6,673,616	7,142,607
TOTAL EXPENDITURE	-	1,137,158	6,673,616	7,810,774
NET INCOME / (EXPENDITURE)	-	-	-	-
Transfers				
Total funds at 1 st January 2014	93,023	188,517	-	281,540
TOTAL FUNDS at 31st December 2014	93,023	188,517	-	281,540

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

3 DONATIONS AND LEGACIES (including CONTRIBUTION from HI FEDERATION)	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
Contribution from HI Federation	625,625	-	625,625	691,484
Voluntary Income	240,122	141,942	382,064	361,951
Contributions in kind and services	109,797	-	109,797	5,371
Other income	8,007	-	8,007	2,209
	983,551	141,942	1,125,493	1,061,015

4 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
<u>Support for overseas programmes</u>				
Institutional funding Public bodies	-	8,215,494	8,215,494	5,654,796
Institutional funding Private organisations	-	642,178	642,178	736,757
<u>Support for UK projects</u>				
Department for International Development	-	89,597	89,597	76,809
<u>Support from HI Federation for UK projects</u>				
Inclusive education	39,485	55,519	94,984	72,057
Knowledge management	44,915	45,703	90,618	61,151
Policy work	34,431	-	34,431	47,751
Raising awareness	108,712	-	108,712	99,533
<u>UK & overseas programmes</u>	227,523	9,048,491	9,276,014	6,748,854
Note 10				

5 EXPENDITURE ON RAISING FUNDS	Direct Costs £	Staff Costs £	Support Costs £	2015 Total £	2014 Total £
Private fundraising investment	119,743	42,938	79,830	242,511	355,774
Institutional fundraising activities	18,704	48,507	32,981	100,192	59,248
Other fundraising activities	53,785	60,273	55,960	169,998	159,958
Communication & PR	48,808	60,015	53,401	162,224	93,187
Total expenditure on raising funds	241,020	211,733	222,172	674,925	668,187

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

6 TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
--	----------------------------	--------------------------	--------------------	--------------------

COSTS OF CHARITABLE ACTIVITIES

Overseas programmes

Emergencies	43,725	7,437,035	7,480,760	5,273,814
Long-term development	8,353	1,420,637	1,428,990	1,144,799

Multi-sector overseas programmes funded by voluntary donations

Afghanistan	16,000	434	16,434	22,541
Bangladesh	6,667	-	6,667	17,067
Burundi	7,600	-	7,600	18,000
Cambodia	10,000	1,468	11,468	5,383
Colombia	16,000	1,992	17,992	-
Democratic Republic of Congo	4,000	21,000	25,000	13,333
Ethiopia	11,000	-	11,000	10,667
Haiti	13,892	297	14,189	14,389
India	6,667	-	6,667	7,905
Indonesia	-	26,030	26,030	6,832
Iraq	13,332	-	13,332	-
Jordan	20,000	8,067	28,067	35,486
Kenya / Somalia	12,332	-	12,332	16,667
Laos	9,334	5,555	14,889	14,917
Lebanon	28,667	8,067	34,734	47,484
Madagascar	8,000	2,000	10,000	9,067
Middle East	9,333	2,321	11,654	19,412
Mozambique	15,332	45	15,377	12,860
Nepal	-	63,166	63,166	23,200
Pakistan	-	-	-	10,000
Palestinian Territories	-	1,500	1,500	7,167
Philippines	6,667	-	6,667	3,574
Rwanda	5,333	-	5,333	8,667
South Sudan	6,667	-	6,667	16,000
Sri Lanka	9,333	-	9,333	10,667
	5,967	-	5,967	10,667
Total multi-sector programmes	240,123	141,942	382,065	361,952

UK projects

	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
UK International Emergency Trauma Register	-	89,597	89,597	76,809
Inclusive education	39,465	55,519	94,984	72,057
Knowledge management	62,398	45,703	108,101	65,892
Policy work	34,431	-	34,431	47,751
Raising awareness	108,712	-	108,712	99,533
Total UK project costs	245,006	190,819	435,825	362,042

	Direct Costs £	Staff Costs £	Support Costs £	2015 Total £	2014 Total £
Overseas programmes	8,857,672	30,440	21,638	8,909,750	6,418,613
Multi-sector overseas programmes funded by voluntary donations	302,824	-	79,241	382,065	361,952
UK projects	107,663	177,861	150,301	435,825	362,042

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

7 GOVERNANCE COSTS

	2015 £	2014 £
Meeting costs & others	3,895	4,608
Professional fees	39,924	16,040
Staff costs	21,676	23,684
	65,495	44,332

8 SUPPORT COSTS

	Charitable Activities £	Generating Funds £	2015 Total £	2014 Total £
Staff costs	83,454	103,688	167,142	119,165
General costs	114,986	105,220	220,206	176,377
Depreciation	10,709	9,799	20,508	17,613
Governance costs	62,030	3,465	65,495	44,332
	251,179	222,172	473,351	357,487

9 NET RESOURCES FOR THE PERIOD
This is stated after charging / (crediting)

	2015 £	2014 £
Depreciation	20,508	17,613
Auditors' remuneration	17,540	15,540
Fixed assets written off	875	-
Loss on disposal of fixed assets	-	141
Operating lease payments	75,438	69,088
Realised exchange loss	1,034	1,837
Realised exchange gain	(7,830)	(902)
Unrealised exchange loss	58	79
Unrealised exchange gain	(27)	(1,294)
	107,596	102,082

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

10 MOVEMENT IN RESTRICTED FUNDS	Income 2015 £	Expenditure 2015 £
<u>UK organisations (support for overseas programmes)</u>		
<u>HUMANITARIAN</u>		
Department for International Development		
Bangladesh response to floods	3,856	(3,856)
Emergency intervention in the Middle East	335,352	(335,352)
Gaza crisis Emergency intervention for the most vulnerable women men and children	197,895	(197,895)
Nepal earthquakes emergency response	295,364	(295,364)
Syria crisis supporting vulnerable people in Jordan	1,805,058	(1,805,058)
Syria crisis supporting vulnerable people in Lebanon	1,895,508	(1,895,508)
via DEERF - GOAL		
Sierra Leone Support to Ebola response in Western Area	420,333	(420,333)
Sierra Leone Ebola response phase II	500,000	(500,000)
Sierra Leone Ebola response phase III	500,000	(500,000)
Sierra Leone Ebola response, phase IV	954,385	(954,385)
via Options		
Nepal earthquakes post-emergency reconstruction	77,422	(77,422)
via Oxfam GB		
Nepal Joint response to 2014 mid-west flood and landslide	28,003	(28,003)
via Save the Children		
Global improving protection of children with disabilities in Humanitarian action	15,000	(15,000)
via UK Med		
Emergency response in Gaza by UK Trauma Register	22,719	(22,719)
ShelterBox		
Philippines Typhoon Haiyan shelter programme	220,404	(220,404)
Start Fund		
Afghanistan Emergency action in Kunduz	84,024	(84,024)
Colombia Emergency response	66,898	(66,898)
Sri Lanka Flood anticipation intervention	15,014	(15,014)
Total Humanitarian	7,437,035	(7,437,035)
<u>DEVELOPMENT</u>		
Department for International Development		
Bangladesh livelihoods	208,115	(208,115)
Cambodia livelihoods	126,733	(126,733)
Rwanda inclusive education	21,455	(21,455)
Sierra Leone protection of vulnerable groups during the Ebola outbreak response	327,491	(327,491)
Somaliland promoting the rights of disabled people	91,313	(91,313)
West Africa inclusive education	24,129	(24,129)
via ADRA		
Rwanda inclusive education	17,773	(17,773)
via Plan UK		
Sierra Leone inclusive education	204,287	(204,287)
Big Lottery Fund		
Cambodia socio-economic inclusiveness	145,851	(145,851)
via Plan UK		
Philippines post-typhoon livelihoods	47,289	(47,289)
Comic Relief		
Bangladesh inclusive sport	121,383	(121,383)
FCO		
Algeria Employment for youth and women with disabilities	47,715	(47,715)
GlaxoSmithKline		
Global Health for neglected tropical diseases	24,048	(24,048)
Start network via Helpage		
ALERT Increasing emergency preparedness	8,000	(8,000)
Global Age & Disability Capacity Building programme	5,055	(5,055)
Total Development	1,420,637	(1,420,637)
	8,857,672	(8,857,672)
<u>International Organisations (support for UK projects)</u>		
Department for International Development		
UK International Emergency Trauma Register	89,597	(89,597)
HI Federation		
Inclusive education	55,519	(55,519)
Knowledge management	45,703	(45,703)
	190,819	(190,819)
TOTAL	9,048,491	(9,048,491)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

11 TRUSTEES AND STAFF INFORMATION

a) Trustees

No trustee received emoluments in the year (2014 nil)
To enable them to attend meetings 2 trustees were reimbursed a total of £1,032 for travel (2014 2 trustees £1,529) Costs paid directly to third parties totalled £338 (2014 nil)
In 2014 only, One trustee received fees for HR work totalling £750, contracted on an arms-length basis and approved by the Trustees
Trustees voluntarily donated a total amount of £528 (2014 £455)

b) Staff

Staff costs were as follows

	2015 £	2014 £
Salaries and wages	463,496	437,846
Social security costs	46,446	43,489
Pension costs	11,925	9,909
Agency and Seconded staff	88,822	40,082
	610,689	531,306

1 employee received emoluments in range of £60,000 to £70,000 on an annualised basis during the year (2014 1)

The total amount received by key management personnel (including salaries and social security contributions, but excluding pensions) in 2015 is £64,646 (2014 £60,436)

The average full-time equivalent of staff employed by the charity during the period, including seconded staff calculated in full-time equivalents was

	2015	2014
Generating funds	7.8	6.9
Charitable activities	7.1	6.2
Governance	0.4	0.5
	15.3	13.6

12 TAXATION

The charitable company is exempt from corporation tax on its charitable activities

13 TANGIBLE FIXED ASSETS

	Leasehold Improvements £	Fixtures, Fittings, Equipment £	Total Fixed Assets £
Cost			
At 1st January 2015	57,112	64,599	121,711
Additions	4,236	6,128	10,364
Disposals & assets written off	-	(4,441)	(4,441)
at 31st December 2015	61,348	66,286	127,634
Depreciation			
At 1st January 2015	4,417	46,767	51,184
Charge for period	12,817	7,691	20,508
Depreciation on disposal & assets written off	-	(3,566)	(3,566)
at 31st December 2015	17,234	50,892	68,126
Net book value			
At 31st December 2015	44,114	15,394	59,508
At 31st December 2014	52,695	17,832	70,527

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

14 DEBTORS

	Unrestricted Funds £	Restricted Funds £	2015 £	2014 £
Receivable from other HI National Associations	-	-	-	2,164
Accrued income	6,659	1,971,978	1,978,637	1,910,692
Prepayments	20,218	-	20,218	32,934
Other receivables	11,840	629	12,469	13,029
	<u>38,717</u>	<u>1,972,607</u>	<u>2,011,324</u>	<u>1,958,819</u>

15 CREDITORS Amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	2015 £	2014 £
Amounts due to HI Federation	1,110,200	1,841,501	2,951,701	1,825,218
Amounts due to Donors	-	36,041	36,041	-
Trade payables	26,988	-	26,988	59,517
Deferred income	-	169,121	169,121	397,625
Accruals & other creditors	55,761	-	55,761	50,408
Social security costs	13,543	-	13,543	13,082
	<u>1,206,492</u>	<u>2,046,663</u>	<u>3,253,155</u>	<u>2,345,850</u>

16 COMMITMENTS UNDER OPERATING LEASE

At 31st December 2015, the charity had annual commitments under operating leases as set out below

	2015 £	2014 £
Office equipment Expiring within 2 to 5 years	1,335	1,335
Land and buildings Expiring within 2 to 5 years	77,760	77,760
	<u>79,095</u>	<u>79,095</u>

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Endowment Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Total fixed assets	93,023	59,508	-	152,531	163,550
Current assets	-	1,335,501	2,046,663	3,382,164	2,463,840
Creditors amount falling due within 1 year	-	(1,206,492)	(2,046,663)	(3,253,155)	(2,345,850)
Net assets at 31st December 2015	<u>93,023</u>	<u>188,517</u>	<u>0</u>	<u>281,540</u>	<u>281,540</u>

18 MOVEMENT IN FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Restricted funds	-	9,190,433	(9,190,433)	-	(0)
Unrestricted funds General fund	188,517	1,212,132	(1,212,132)	-	188,517
Endowment funds	93,023	-	-	-	93,023
TOTAL FUNDS	<u>281,540</u>	<u>10,402,565</u>	<u>(10,402,565)</u>	<u>-</u>	<u>281,540</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2015

19 Transition to FRS 102 and compliance with the new Statement of Recommended Practice (2015)

The charitable company transitioned to the new Statement of Recommended Practice 2015 which was applicable from 1 January 2015. The transition to Charities SORP (FRS 102) had no significant impact on the reserves brought forward.

The following are the changes in accounting policies arising from the transition:

Governance costs are now allocated between expenditure on raising funds and expenditure on charitable activities. The allocation is on the basis of relative income (excluding Contributions from HI Federation).

The following tables reconcile the 2014 Statement of Financial Activities (SOFA) from previously disclosed balances to the restated balances presented in these financial statements.

The reclassifications include corrections of disclosure errors in the prior year, and reclassifications of balances to comply with the new Charities SORP (FRS 102).

In the prior year certain contributions from HI Federation which were used to support UK projects were disclosed as unrestricted contributions from HI Federation. These should have been disclosed as Income from Charitable Activities in the SOFA and Note 2 to the financial statements and the 2014 comparatives have been restated accordingly (Columns A below).

Contributions from HI Federation were previously recorded as Income from Charitable Activities, where they were used to support such activities, and the remainder recorded as a single line item in the SOFA as part of funds generated. Where the contributions were earmarked to support certain charitable activities, they were recorded as restricted funds. On transition to Charities SORP (FRS 102), balances previously recorded as a single line item in the SOFA are now recorded as part of Donations And Legacies (Column B below).

To comply with the requirements of Charities SORP (FRS 102) governance costs were reallocated between expenditure on raising funds and charitable activities. As contributions from HI Federation are also used to fund governance costs the reallocation of costs resulted in an adjustment to income identified as arising from charitable activities, in line with costs. Governance costs incurred in 2015 have been treated consistently and will be treated in the same manner going forward (Column B below).

Previously reported

	Unrestricted Funds £	Restricted Funds £	Total 2014 £
INCOME & ENDOWMENTS FROM			
Charitable activities		6,529,519	6,529,519
Donations & legacies (previously disclosed as "Voluntary income")	258,153	111,378	369,531
Contributions from HI Federation	910,819		910,819
Investment income	905		905
TOTAL INCOMING RESOURCES	1,169,877	6,640,897	7,810,774

EXPENDITURE ON

Charitable activities			
Grant Funding - Emergencies	15,895	5,251,580	5,267,475
Grant Funding - Long-term Development	3,450	1,139,973	1,143,423
Funded by Voluntary Donations	250,574	111,378	361,952
UK Projects	186,433	137,966	324,399
Raising funds (previously disclosed as "Cost of Generating Funds")	661,982	-	661,982
Governance	51,543		51,543
TOTAL RESOURCES EXPENDED	1,169,877	6,640,897	7,810,774

Reclassifications

	Column A Unrestricted Funds £	Column A Restricted Funds £	Column B Unrestricted Funds £
INCOME & ENDOWMENTS FROM			
Charitable activities	148,973	32,719	37,643
Donations & legacies (previously disclosed as "Voluntary income")	-		691,484
Contributions from HI Federation	(181,692)		(729,127)
Investment income			
TOTAL INCOMING RESOURCES	(32,719)	32,719	-

EXPENDITURE ON

Charitable activities			
Grant Funding - Emergencies			6,339
Grant Funding - Long-term Development			1,376
Funded by Voluntary Donations			
UK Projects	(32,719)	32,719	37,643
Raising funds (previously disclosed as "Cost of Generating Funds")			6,185
Governance			(51,543)
TOTAL RESOURCES EXPENDED	(32,719)	32,719	-

Restated 2014

	Unrestricted Funds £	Restricted Funds £	Total 2014 £
INCOME & ENDOWMENTS FROM			
Charitable activities	186,616	6,562,238	6,748,854
Donations & legacies (previously disclosed as "Voluntary income")	949,637	111,378	1,061,015
Contributions from HI Federation	-		-
Investment income	905		905
TOTAL INCOMING RESOURCES	1,137,158	6,673,616	7,810,774

EXPENDITURE ON

Charitable activities			
Grant Funding - Emergencies	22,234	5,251,580	5,273,814
Grant Funding - Long-term Development	4,826	1,139,973	1,144,799
Funded by Voluntary Donations	250,574	111,378	361,952
UK Projects	191,357	170,685	362,042
Raising funds (previously disclosed as "Cost of Generating Funds")	668,167	-	668,167
Governance	-		-
TOTAL RESOURCES EXPENDED	1,137,158	6,673,616	7,810,774

Acknowledgements

Handicap International UK's partners, donors and memberships for 2015

Donors and Partners

- The Alchemy Foundation
- The Allan and Nesta Ferguson Settlement Trust
- Association of Physiotherapists in International Health and Development (ADAPT)
- Association of Chartered Physiotherapists in Neurology (ACPIN)
- ADRA-UK
- Belgrave Street Ltd
- Big Lottery Fund
- British Association of Chartered Physiotherapists in Amputee Rehabilitation (BACPAR)
- British Association of Hand Therapists (BAHT)
- The Coles-Medlock Foundation
- Comic Relief
- Department for International Development (DFID)
- Esmée Fairbairn Foundation
- Foreign Commonwealth Office (FCO)
- GlaxoSmithKline
- GOAL
- Google AdWords
- HelpAge International
- Hugh Symons Charitable Trust
- Interactifs UK
- Interburns
- London School of Hygiene and Tropical Medicine
- Mazars Charitable Trust
- Morgan, Lewis and Bockius LLP
- Motivation
- Options Development Agency
- Oxfam GB
- The Peter and Teresa Harris Charitable Trust
- Physiotherapy Pain Association
- Plan International
- Plan UK
- Save the Children UK
- The Shanly Foundation
- ShelterBox Trust
- Soroptimist International UK Programme Action Committee
- Spinal Cord Injury Therapy Leads (SCITL)
- Start Fund
- Teach a Brand to Fish
- UK-Med
- The Whitehall and Industry Group (Civil Service Fast Stream Programme)
- World Confederation for Physical Therapy
- World Health Organisation
- Xelsion

Organisational Memberships and Networks in the UK

- Alliance for Inclusive Education (ALFIE)
- Bond
- Cluster Munition Coalition
- Development Studies Association
- Enabling Education Network (EENET)
- French Chamber of Great Britain
- Fundraising Standards Board
- Global Campaign for Education UK
- International Broadcasting Trust
- Institute of Fundraising
- International Campaign to Ban Landmines
- International Disability and Development Consortium
- National Council for Voluntary Organisations
- OT Frontiers
- Peace One Day
- Remember a Charity
- Start Network
- Think Global

Handicap International UK is positive about employing disabled people and is proud to be two-ticks accredited

