

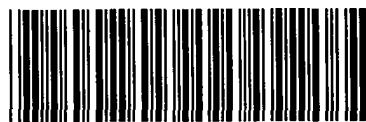
HUMANITY FIRST

Charity No. 1149693
Company No. 08253779

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2014**

Haines Watts Kingston LLP
Aissela, 46 High Street
Esher, Surrey
KT10 9QY

WEDNESDAY



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HUMANITY FIRST

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HUMANITY FIRST

Information

COMPANY NUMBER	8253779
CHARITY NUMBER	1149693
GOVERNING DOCUMENT	Humanity First is governed by a Constitution. The Charity is an incorporated association.
MAIN OBJECTIVES	<p>To provide immediate relief to people in those parts of the world who have been the victims of natural or man made disasters.</p> <p>Relief is provided irrespective of nationality, race, colour, creed or religion. It is provided strictly on humanitarian grounds.</p> <p>To provide development aid to those in need in order to enable the donees to acquire key skills so that they can achieve self-sufficiency.</p>
REGISTERED OFFICE	27 Red Lion Business Park, Red Lion Road, Surbiton, Surrey, KT6 7QD
BANKERS	NatWest PLC
AUDITORS	Haines Watts Kingston LLP Aissela, 46 High Street Esher, Surrey, KT10 9QY
ORGANISATION	<p>Under the Board of Trustees, the chairman of Management Board, Mr Ahmad Yayah Sayed, who monitors disasters all over the world and takes action after consulting with the Board of Trustees.</p> <p>In the event of a disaster, a working committee for that particular disaster is appointed.</p> <p>The particular areas where work is done at present are Africa and Asia. The charity also has ongoing development projects in developing parts of the world with a view to endow the indigenous population with vital skills so that they can develop self-sufficiency.</p>
TRUSTEES:	R A Hayat A Y Sayed M A Shah S A Bhatti C C Edwards W B Atkinson S M Ahmad

HUMANITY FIRST

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2014

The Trustees are pleased to present their report of the worldwide activities of Humanity First (the 'Charity') for the period from 1st January 2014 to 31st December 2014.

Humanity First is an international relief and development agency that works with the world's poorest and most vulnerable people irrespective of their political, religious or ethnic background. Humanity First was originally established in the UK in 1995 as a Charitable Trust before converting to an incorporated charity in 2014. Most of our aid workers and the management of Humanity First are unpaid volunteers and our administrative expenses are negligible.

We are able to deliver significantly more aid value in the field than the funds we raise through volunteers, collaboration and global sourcing.

Structure, Governance and Management

Humanity First is a registered charity (number 1149693) and a company limited by guarantee (number 8253779). The charity is governed by its Articles of Association.

We aim to have a Board whose skills and diversity mix fit with Humanity First's strategic direction, core activities and regulatory requirements. Trustees are appointed through an open recruitment process, which includes an interview with the Chair, and at least one other Trustee, followed by confirmation by the Board.

There is an induction process for new trustees which includes an introductory sessions with the Chairman and management team, and project visits. The trustees meet at least six times a year.

The day to day management of the charity is delegated to the Vice Chairman who consults regularly with the Chairman and reports to the trustees at each of their meetings.

The current Chairman is Mr A Y Sayed and Vice Chairman is Mr S A Bhatti.

The Trustees have reviewed the major strategic, business and operational risks faced by the charity. They have identified that these are related principally to managing the impact of reduced funding, operational risk relating to major disasters. The Trustees have sought to mitigate risk where possible, particularly relating to ensuring that the organisation has access to appropriate professional expertise and management capability, and that there are plans for and investment in achieving financial sustainability.

On this basis the Trustees are satisfied that all material risks are managed effectively and that the charity will be funded adequately for the foreseeable future.

It is the policy of the Trustees to continue to review and monitor risks on a regular basis.

Principal Charitable Activities

This year, Humanity First has been investing in permanent facilities in various countries which will serve their people for years to come. We opened a new school in Jordan and also built a mobile eye clinic which is being deployed to Burkina Faso and will take life-changing cataract eye surgery to our patients in remote villages on the fringes of the Sahara desert. In terms of disaster response, our biggest programme was the Ebola response in West Africa. Not only was this catastrophic for the countries involved, but the nature of the viral outbreak made it too risky to send external clinicians and staff to those countries. Humanity First remotely built, trained and deployed a local full-time team of 40 in Sierra Leone that then provided information, scanned and trained over 200,000 people to combat the spread of the virus. Other major disaster relief operations during the year included our response to the conflicts in Syria and Gaza as well as providing assistance to those impacted by the floods in UK as well as Pakistan.

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TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2014

Global Operations

In addition to the UK registered charity, who's financial statements are presented hereunder, Humanity First is also registered in 43 countries across 6 continents, and active in over 50 countries. A summary of the combined activities of all Humanity First registered charities worldwide is presented below:

Region	Registered Countries	Other Active Countries (last 2 years)	2014 Key Activities
Americas	Canada, Guatemala, Guyana, Haiti, USA	Honduras, Peru, Panama, Brazil	<ul style="list-style-type: none"> - Food Banks - Medical missions in Guatemala - Guatemala school
Europe	Austria, Belgium, Denmark, France, Germany, Macedonia, Netherlands, Norway, UK	Albania, Ireland, Poland, Switzerland	<ul style="list-style-type: none"> - Flood relief in the Balkans - Homeless support
West Africa	Benin, Burkina Faso, Congo. D.R., Ghana, Ivory Coast, Liberia, Mali, Niger, Nigeria, Sao Tome, Senegal, Sierra Leone, The Gambia, Togo		<ul style="list-style-type: none"> - Ebola Response - Medical Camps - Feed a village - Water wells - Knowledge for Life - Vocational Training - Mobile GOS clinic - Mali school
East Africa and Middle East	Kenya, Mauritius, Tanzania, Middle East, Uganda	Madagascar, Kuwait, Qatar	<ul style="list-style-type: none"> - Gaza war relief - Syria refugees support - Water for Life - Vocational training - Schools support - Agricultural projects
Asia Pacific	Australia, Bangladesh, India, Indonesia, Japan, New Zealand, Pakistan, Sri Lanka	Marshall Islands, Samoa, Philippines, Solomon Islands	<ul style="list-style-type: none"> - Pakistan water wells - Philippines school and home building - Flood relief in India and Pakistan - Indonesia flood relief - Asih Sasama Medical Center

Disaster Response

Ebola

From June, West Africa became aware of a deadly outbreak of Ebola, which began in Guinea and rapidly spread to Sierra Leone, Liberia, Nigeria, Mali and Senegal. By the turn of the year, over 25,000 people were infected of whom 10,400 had died. HF focussed its efforts in Sierra Leone where a full time team of 40 were able to provide extensive support. Over 5 months, the sensitization team focussed on the Western, Bombali, Port Loko and Kenema districts and reached 136,428 people across 866 community settings and 244 villages. HF also shipped clinical and medical supplies from the UK and established safe protocols to enable local hospitals to continue to function and know how to respond to a suspected case.

Our HQ staff in Freetown began a programme at six major bus terminals to scan passengers for fever using non-contact thermometers, and to provide them with hand washing facilities before they boarded buses. In four months, the team scanned 1.13 million passengers and detected 269 fever cases who were transferred to health facilities for care. This was greatly appreciated by passengers who recognized that these measures were making travel on public transport much safer.

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In the next phase in Sierra Leone, HF will be assisting over 100 Ebola orphans and installing water and sanitation facilities in schools and remote villages backed by training in better hygiene practices.

In Liberia, HF did two shipments of medical supplies to assist clinicians in Monrovia. HF is now helping 100 Ebola orphans back into education.

So far, over 200,000 people have been assisted.

Syria Crisis

The Syria civil war kept getting worse as it entered its third year, this year made more complex by the emergence of ISIS wreaking havoc. With so many regions not able to be accessed, the scale of the damage is not fully known, but it is expected that at least 220,000 people have been killed, 4.5 million are internally displaced and 3.4 million are refugees.

HF continued to support refugees outside of Syria. In Turkey, particularly in Iskenderun and Istanbul, HF supported 400 refugees with food, water, shelter and help to get training. In Jordan, HF distributed blankets and urgent supplies to 4,500 refugees on the border around Mafraq. Longer term, HF decided to focus on education and set up two schools aimed at refugee children. A primary school in Mafraq for 100 children provided education and also professional counselling for children that had been through awful trauma. The children were also provided with jackets and stationery packs. In Amman, HF worked in partnership with

Al-Gharaa to establish a secondary school teaching baccalaureate to enable youths to qualify for university places in Jordan. So far, 139 children are in the Amman school.

Gaza War

Israel launched 'Operation Protective Edge' against the Palestinians in Gaza in July leaving 2,286 dead, around 11,000 injured, hundreds of thousands displaced with a disproportionate number of women and children involved. It was hard for civilians not to be affected on a piece of land just 25 miles long and 4 miles wide. Much of the infrastructure including schools, hospitals, roads and essential services were badly damaged and will need to be rebuilt over many years.

HF worked with the Red Crescent and local teams in Palestine to ship supplies of food into Gaza from the West Bank for 2,800 people. Since then, HF is working in Palestine to help victims with support in education through university scholarships, and farmers with help to access livestock to earn a living again.

Typhoon Halong

HF was already responding to Typhoon Haiyan in 2013, and then in this year's storm season, the Philippines was again struck by Typhoon Halong among others. This time, the authorities were much better prepared and the fatalities were very low. HF assisted 2,704 people through the latest crisis with essential aid packs for families. HF worked on rehabilitation projects in the provinces of Capiz and Concepcion through a grant from CIDA. HF rebuilt two schools in Iloilo and Roxas City serving around 550 students. HF repaired a day care centre on Olatayan Island and also constructed 284 shelters for families in Roxas, Capiz, Iloilo and Baliguian Island.

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TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2014

UK Floods

Heavier than normal rains (wettest since 1876) in the south of England led to unprecedented flooding across the south in areas such as Cornwall, Devon, Somerset, Berkshire and Greater London. HF supported MKA UK with wading boots, water bottles, blankets and essential aid items to be distributed to hundreds of people affected in the regions especially around Slough and in Somerset in the West Country.

Programmes/Operations

Water for Life

In 2014, HF began a large-scale wells programme in the Tharparker region of Pakistan. These are rural Hindu communities badly affected by drought, malnutrition and ill health. Women often walk many miles to access water in extreme heat. HF is building over 100 hand dug wells.

During 2014, HF deployed a further 333 village projects supporting an additional 328,310 people, largely in West Africa and South Asia. The focus areas in West Africa were Ivory Coast, Gambia, Togo (new country), Mali and Ghana. In Mali, an additional 123 pumps were rehabilitated with our partner IAAAE.

Feed a Village

HF provided a range of services under this programme. In Europe and North America, HF is running food banks to support the vulnerable and projects to support the homeless. In many low-income countries, HF has been providing food packs for vulnerable families whilst also providing farmers with the resources to become independent and increase crop yields.

Learn a Skill

HF runs 34 vocational training institutes around the world, with more being established, especially across Africa. The range of skills taught is expanding and now covers IT, Tailoring, Hair dressing, languages, business studies, electrical and mechanical trades, car maintenance and poultry management. In Guatemala, HF runs a Computing and Language Academy, a Learn and Help Academy in Antigua providing language support, and a Sewing Training Centre in Sumpango.

New centres have been established last year in Guatemala, Ivory Coast and Uganda, and Kenya is scheduled to open a centre late in 2015.

Knowledge for Life

HF has been building schools across the world and providing schools and students with resources such as books, science and IT labs, sports equipment, stationery, bicycles and other equipment. In Jordan, HF established a nursery school in Mafraq for 100 children, many of whom also suffered trauma. In Amman, HF worked in partnership with Al-Gharraa to provide a secondary school for 137 boys and girls to get them through Baccalaureate exams and by the end of the year. In the Philippines, HF worked to build two schools in Iloilo and Roxas (Olatayan Island) for victims of Typhoon Haiyan. Each school serves 250-300 children. In July and November, teams of teachers from the USA and UK visited Guatemala to teach 90 students in Alotenango and conducted training for 409 local teachers.

Gift of Sight

The Gift of Sight programme continues to gain traction. In 2014, HF built and deployed a mobile surgical unit in Burkina Faso, and is also assessing a location for a permanent eye hospital in the country. The mobile unit required a lot of investment in a structure that can be deployed to desert areas in the Sahel Sub-Saharan region, and a full fit out of high quality ophthalmic and surgical equipment.

Currently, our GOS programme has been active in 7 countries, and plans are in place to begin procedures in new countries including Ivory Coast, Uganda and Pakistan. The scale of operations to date is as follows:

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TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2014

Region	Countries	Scope	2014 Beneficiaries	Total Beneficiaries
Americas	Guatemala	Cataract & Ptergium surgery, prescription glasses	479	1,178
West Africa	Sierra Leone	Cataract Surgery, Refractive Eye Correction	0	729
	Mali	Cataract Surgery	205	205
	Burkina Faso	Cataract Surgery	1,624	7,060
	Liberia	Cataract Surgery	0	22
	Benin	Prescription Glasses, Cataract Surgery	334	1,475
	Togo	Cataract Surgery	0	200
		TOTAL	2,642	10,869

Medical Programme

HF currently supports or runs healthcare facilities and programmes as shown below:

Region	Countries	Facilities	2014 Beneficiaries
Americas	Haiti Guatemala Jamaica	Haiti outreach programme Health training and clinics Medical camps	10,500
Asia Pacific	Indonesia Pakistan	Asih Sasama Medical Center (Yogyakarta) Medical Camps	9,474
West Africa	Gambia Ivory Coast Mali Burkina Faso Benin Niger Nigeria Ghana	Medical Camps Medical Camps Bamako Hospital Medical Camps & Mobile Clinic Porto Novo Hospital, medical camps Medical Camps Medical Camps Surgical training programme, Doboase Lab	36,696
		TOTAL	56,670

Results and Review

The Trustees present the results of the company for the year ending 31st December 2014. The results are shown on page 10.

In the Trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees have examined its requirement for free reserves in light of the major risks to the organisation and its working capital requirements. Additionally, the Trustees are aware of the need to ensure viability of the charity beyond the immediate future, absorb setbacks and be able to take advantage of opportunity and new initiatives.

The trustees have set a target for free reserves as a minimum of three months operating expenditure, equivalent to at least £150,000 and aim to review the amount of reserves required to ensure that they are adequate to fulfil the charity's continuing obligations on an annual basis.

Total free reserves at 31 December 2014 were £508,480 (2013: £446,896).

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TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2014

The Trustees are satisfied that Humanity First continues to operate satisfactory and has been able to achieve its charitable objectives.

Public Benefit Statement

The trustees confirm that they have complied with the duty in Section 17 of The Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. The charity's charitable purpose is to work for the relief and development of the world's poorest and most vulnerable people irrespective of their political, religious or ethnic background.

Statement of Trustees' Responsibilities

Charities legislation requires the trustees to prepare for each accounting period financial statements which comply with the provisions of the relevant Charities legislation and give a true and fair view of the state of affairs of the company at the end of the accounting period and of the profit and loss for that period.

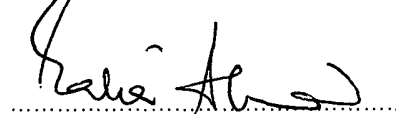
In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards subject to any material departures disclosed and explained in the accounts.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Charities legislation under the Charities Act 2011. They are responsible for safeguarding the assets of the organisation, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Board of Trustees on.....28th September 2015



Dr S Bhatti
Vice Chairman

HUMANITY FIRST
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2014

We have audited the financial statements of Humanity First for the year ended 31st December 2014 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure account), the Balance Sheet, the Cash Flow and the related notes. 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).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, 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 (APB's) Ethical Standards for Auditors.

Scope of the audit of 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 annual report to identify material inconsistencies with the audited financial statements. 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 the charitable company's affairs as at 31st December 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

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

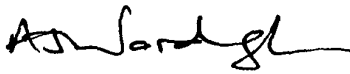
Matters on which we are required to report by exception

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

HUMANITY FIRST
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2014

- 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report



.....
Andrew Wordingham FCCA
Senior Statutory Auditor
For and on behalf of Haines Watts Kingston LLP
Chartered Accountants
Aissela, 46 High Street, Esher,
Surrey, KT10 9QY

Date: 30 September 2015

HUMANITY FIRST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	2013 £
STATEMENT OF FINANCIAL ACTIVITIES					
INCOMING RESOURCES					
Donations Received		360,857	386,908	747,765	333,850
Gift Aid Reclaimed		29,057	-	29,057	
Profit/(Loss) on Sale of Merchandise		(7,756)	-	(7,756)	1,018
Total Incoming Resources		382,159	386,908	769,067	334,868
RESOURCES EXPENDED					
Charitable Expenses	7	238,850	245,451	484,301	194,802
Cost of Fundraising	8	70,890	-	70,890	17,176
Governance Costs	9	10,835	-	10,835	14,259
Total Resources Expended		320,575	245,451	566,026	226,237
Net (outgoing)/incoming resources before other recognised gains		61,584	141,457	203,041	108,631
Total reserves brought forward		446,896	481,966	928,862	820,231
Total reserves carried forward		508,480	623,423	1,131,903	928,862

There are no recognised gains and losses other than those reflected above.

The notes on Pages 13 - 15 form a part of these Financial Statements


HUMANITY FIRST
Company No.08253779
BALANCE SHEET
AS AT 31ST DECEMBER 2014

	Notes	2014 £	2014 £	2013 £	2013 £
<u>FIXED ASSETS</u>					
Tangible Assets	3		519,965		526,582
<u>CURRENT ASSETS</u>					
Stocks of merchandise	4	-	-	11,145	
Accrued Income		-	-	7,083	
Debtors & Prepayments		18,337		5,136	
Cash in hand and at bank		712,106		539,596	
		<u>730,443</u>		<u>562,960</u>	
<u>CURRENT LIABILITIES</u>					
Creditors - Due within one year	5	(44,645)		(44,710)	
Net Current Assets			685,799		518,250
<u>Creditors - Due after one year</u>					
Bank loan			(73,861)		(115,970)
Total Assets less Liabilities			<u>1,131,903</u>		<u>928,862</u>
Represented by:					
<u>FUNDS</u>					
Unrestricted funds	6		508,480		446,896
Restricted funds	6		623,423		481,966
			<u>1,131,903</u>		<u>928,862</u>

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime [and the Financial Reporting Standard for Smaller Entities (effective April 2008)].

The notes on Pages 13 - 15 form a part of these Financial Statements

The financial statements were approved by the Board of Trustees on 28th September 2015



Dr S A Bhatti
Vice Chairman, Board of Trustees

HUMANITY FIRST
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2014

	Notes	<u>2014</u> £	<u>2013</u> £
Net cash inflow from operating activities	A(below)	213,897	136,064
Investing activities		-	-
Proceeds from borrowings		-	115,970
Reserves acquired from legacy Trust		-	820,231
Transfer of tangible fixed assets (net)		<u>(41,387)</u>	<u>(532,669)</u>
Increase/(Decrease) in cash and cash equivalents	B(below)	172,510	539,596
Cash and Cash equivalents at 31st December 2013		539,596	-
Cash and Cash equivalents at 31st December 2014		<u><u>712,106</u></u>	<u><u>539,596</u></u>

Notes to the Cashflow Statement

A Reconciliation of Changes in Resources to net cash inflow from operating activities:

	<u>2014</u> £	<u>2013</u> £
Changes in resources		
Net incoming resource	203,041	108,631
Non-cash Items-Depreciation	12,977	6,087
Decrease in current Liabilities	(65)	44,710
Increase in debtors	(13,201)	(12,219)
Decrease in Stock	11,145	(11,145)
	<u><u>213,897</u></u>	<u><u>136,064</u></u>

B Analysis of changes in cash and cash equivalents during the year

<u>Cash at bank and in hand:</u>	<u>2014</u> £	<u>2013</u> £
At 31st December 2014	712,106	-
At 31st December 2013	539,596	539,596
Increase in cash at bank and in hand	<u><u>172,510</u></u>	<u><u>539,596</u></u>

The notes on Pages 13 - 15 form a part of these Financial Statements

HUMANITY FIRST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2014

1- Accounting Policies

1.1 Convention

The accounts are prepared under the historical cost convention. These accounts have been prepared under the Charities Act 2011 and in accordance with Financial Reporting Standards for Smaller Enterprises (FRSSE); and Statement of Recommended Practice (2005) issued by the Charity Commission.

1.2 Income

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate only if the trustees are satisfied that the claim will be successful.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

1.3 Resources Expended

All expenditures are accounted for on an accrual basis

Direct costs specifically relate to the front-line output provision, for example the costs in direct contact with beneficiaries.

Support costs provide indirect support to the Direct costs, for example central finance. Support costs not attributable to a single activity are allocated on a basis consistent with identified cost drivers for that cost category such as staff head count, floor space and expenditure.

Governance costs relate to direct running of the charity, for example costs of trustees meetings and internal and external audits.

1.4 Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Land and building - 2% reducing balance
- All other assets - 20% reducing balance

1.5 Stock

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

1.6 Taxation

Under the relevant provision of the UK tax legislation the charity is exempt from UK taxation, as stated therein.

1.7 Funds

Restricted funds are spent in accordance with specific instructions of the donor.

Unrestricted income funds comprise those funds which are spent at the discretion of management committee for any purpose in the furtherance of the charitable objectives.

HUMANITY FIRST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2014

2 - Operating Income

The operating income is stated after charging the following:

	2014 £	2013 £
Depreciation	12,977	6,087
Staff Salaries	53,804	32,528

The Average number of paid staff employed during the year was 4.

The charity's activities are carried out by a large number of volunteers and trustees who are not remunerated for their services to the company.

3. Tangible Fixed Assets

	Total £	Computer Equipment £	Office Equipment £	Land & Building £
Cost				
As at January 1, 2014	560,719	33,400	1,208	526,111
Additions during the year	6,360	-	6,360	-
Disposal during the year	-	-	-	-
As at December 31, 2014	567,079	33,400	7,568	526,111
Depreciation				
As at January 1, 2014	34,137	23,435	231	10,471
Charge for the year	12,977	1,993	672	10,312
As at December 31, 2014	47,114	25,428	903	20,783
Net Book Value				
As at December 31, 2014	519,965	7,972	6,665	505,328

4. Stocks

	2014 £	2013 £
Stock of Merchandise bought for sale	-	11,145

5. Creditors - Due within one year

	2014 £	2013 £
Creditors	-	-
Social Security and Other Taxes	1,336	1,401
Accruals	1,200	1,200
Bank Loan	42,109	42,109
	44,645	44,710

6. Restricted Funds

	Balance at 01.01.14	Reserves Acquired	Donations	Expenditure	Balance at 31.12.14
Unrestricted Reserves	446,896	-	382,159	(320,575)	508,480
Restricted Reserves	481,966	-	386,908	(245,451)	623,423
	928,862	-	769,067	(566,026)	1,131,903

HUMANITY FIRST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2014

	Direct Costs £	Support Cost £	Total Funds 2014 £	2013 £
7. Direct Charitable Expenses				
a) Disaster Relief				
Philippines Disaster Relief	-	-	-	15,907
Sierra Leone Disaster Relief	-	-	-	8,463
Gaza Disaster Relief	15,191	1,849	17,040	-
UK Flood Relief	5,442	662	6,104	-
Syria Disaster	30,335	3,693	34,028	-
Pakistan Flood Relief	20,000	2,435	22,435	-
Ebola Campaign	7,799	2,028	9,827	-
	<u>78,767</u>	<u>10,666</u>	<u>89,433</u>	<u>24,370</u>
b) Projects				
Water for Life	62,990	16,377	79,367	22,749
Learn- A -Skill Centres	60,563	15,746	76,310	47,603
Medical Camp	25,740	6,692	32,432	25,223
Feed a Village	50,849	13,221	64,070	17,374
Educational Projects - Knowledge for Life	50,432	13,112	63,544	8,894
Solar Village Project	-	-	-	2,093
Gift of Sight	50,279	13,073	63,352	43,327
Orphan Care	-	-	-	2,672
Land Development	-	-	-	-
	<u>300,853</u>	<u>78,222</u>	<u>379,074</u>	<u>169,935</u>
c) Other Charitable Expenses				
Others	1,686	438	2,125	-
Charity Donations	5,000	1,300	6,300	-
	<u>6,686</u>	<u>1,738</u>	<u>8,425</u>	<u>8,425</u>
d) Disaster Response Training	<u>6,568</u>	<u>800</u>	<u>7,368</u>	<u>498</u>
	<u>387,106</u>	<u>97,195</u>	<u>484,301</u>	<u>194,802</u>
	Direct Costs £	Support Cost £	Total Funds 2014 £	2013 £
8. Cost of Fundraising				
Fundraising Expenses	25,418	-	25,418	2,649
Marketing & Advertising	38,819	-	38,819	10,908
Salaries and Wages	-	6,462	6,462	3,524
Subscriptions	-	191	191	95
	<u>64,237</u>	<u>6,653</u>	<u>70,890</u>	<u>17,176</u>
	Direct Costs £	Support Cost £	Total Funds 2014 £	2013 £
9. Governance Costs				
Audit Fee	1,365	-	1,365	1,137
Annual Report	650	-	650	4,531
Salaries and Wages	-	6,944	6,944	3,224
Country Registration Costs	1,877	-	1,877	2,756
Legal Costs	-	-	-	2,611
	<u>3,892</u>	<u>6,944</u>	<u>10,835</u>	<u>14,259</u>