

HUMANITY FIRST

Registered Charity No. 1149693
Company No. 08253779

Unit 27, Red Lion Road, Red Lion Business Park
Surbiton, KT6 7QD

**TRUSTEES REPORT AND AUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER
2022**



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

HUMANITY FIRST
Registered Charity No. 1149693
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Information

COMPANY NUMBER	8253779 (Registered with Companies House, England & Wales)
CHARITY NUMBER	1149693 (Registered with Charity Commission, UK)
GOVERNING DOCUMENT	Humanity First is a charity incorporated as a company limited by guarantee in England and Wales. The charity is governed by a Constitution and by its Memorandum and Articles of Association. Humanity First is also a registered charity with the Charity Commission.
MAIN OBJECTIVES	<ul style="list-style-type: none">(i) the prevention or relief of poverty;(ii) the advancement of education.(iii) the advancement of health, including the prevention or relief of sickness, disease and human suffering;(iv) the relief of those in need because of youth, age, ill-health, disability, financial, hardship or other disadvantage and specifically;(v) to further enhance our partner support network;(vi) capacity building and skills enhancement for on-ground teams to support humanitarian projects in an effective manner; and(vii) building integrated platforms to provide enhanced visibility and access across the organisation.
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 9DY
ORGANISATION	Under the Board of Trustees, there is a management board chaired by Mr A Y Sayed. The Board monitors disasters all over the world and takes action after consulting with the Board of Trustees.
TRUSTEES:	Mr R A Hayat Mr A Y Sayed Mr MM Ahmad Dr SM Ahmad Mr WB Atkinson Mr K K Edwards Dr S A Bhatti Mr M H Harter Mr BF Trawally Mr M Naeem

Humanity First
(A company limited by guarantee)
**Report of the trustees (incorporating the director's report)
for the year ended 31 December 2022**

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of this report are set out on page 3.

Structure, governance and management

The Charity is constituted as a company limited by guarantee, and is governed by its Memorandum and Articles of Association. New trustees are appointed in accordance with its Articles of Association. The charity provides continued opportunities of training of all trustees both internal and external. The Charity is organized so that the trustees meet periodically to manage its affairs. The trustees have delegated the management of day to day affairs to the management board.

Public benefit reporting

The key objectives of the charity were attained during the year by continued support and assistance to the disadvantaged and those who have suffered from the effects of natural disasters. The charity also continued its sustained projects across core programmes including Water for Life, Global Health, Gift of Sight, Food Security, Knowledge for Life, Community Care and Orphan Care.

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

Internal control

The trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with periodic review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate significant risks.

Governance, activities and objectives

The Charity's objects are to provide immediate relief to people in those parts of the world who have been the victims of natural or man-made disasters. Relief is provided on humanitarian grounds irrespective of nationality, race, colour, creed or religion.

Humanity First is the international office of affiliated Humanity First charities around the world. It works with this international network to implement projects and respond to disaster relief efforts globally. It oversees global standards, best practice and governance as well as coordinates strategy and program development. It provides training, development and capacity building initiatives to its affiliates to improve efficiencies and maximise the benefit of every pound donated. It provides representation at international forums and co-ordinates engagement with multi-lateral institutions. Humanity First also co-ordinates responses to international disaster relief situations by its international affiliates.

Chairman's Message

The year 2022 will be remembered sadly for the impact of the Ukraine Crisis on both food security and energy security. Starting in late February, not only did the conflict suddenly result in over 6.5 million refugees relocating to western Europe, there were shortages of cooking oil and grains, as so much of this is exported from Ukraine and Russia. Very quickly, this resulted in rationing of cooking oil and flour. As a result of this situation, our Food Security program is working on projects to increase resilience in low-income regions.

In recent years, the world has taken more notice of climate change. We have all become more conscious of reducing waste, avoiding plastic pollution and reducing travel and use of fossil fuels. For Humanity First, the frequency and scale of natural disasters is growing. Just look at the number of disasters that our team responded to this year where the drought or flood was the worst in over 40 or 50 years, or hurricanes and cyclones of greater magnitude than before, and volcanic eruptions being the worst since Krakatoa in 1883.

Where our teams are installing water boreholes, there is strong evidence of the water table dropping. Farmers are rapidly changing their plans as seasons are changing and they are having to move to hardier crops. Our Food Security work is focused on helping agricultural communities to become more resilient to climate change.

As the impact of COVID-19 subsided through 2022, we put renewed effort into infrastructure, and the building of dozens of new schools, a second orphanage and new hospitals.

Our organisation continues to mature. We now have 62 registered affiliates. We have strengthened our internal governance processes and our capacity building team to train our local branches to become more autonomous.

Once again, the breadth of coverage of the work of Humanity First is due to our amazing volunteer network and the partners that are supporting us with relief items and assistance on the ground.

A summary of activities carried out by Humanity First ("HF") and its international affiliates throughout 2022 is provided below:

Disaster Relief

Ukraine Crisis

In late February, conflict began in Ukraine resulting in thousands of deaths, and almost 6.5 million refugees leaving Ukraine. Millions more were displaced internally from eastern Ukraine. HF assisted refugees in Ukraine, Poland and Moldova.

From Shehyni in western Ukraine, HF teams provided medical assistance and support for orphans. Medication and consumables to support 15,000 patients were sent to Kyiv, Lviv and Chernihiv.

In Poland, HF teams served on the Ukraine border at Medyka for 4 months, running a medical clinic as well as serving food and drinks, and distributing hygiene packs and other relief items on a 24x7 basis. Medical teams from Europe and North America served on rotation and treated over 2,500 patients. The clinic was fully equipped with medication, monitors, ECG, ventilator, defibrillator and ultrasound equipment. HF also had a dedicated ambulance transporting more serious cases to local hospitals in Poland. The team also provided over 40,000 hot meals and 43,000 hot drinks. 30,000 hygiene kits were provided to refugee families, mainly women and children.

Ukrainian refugees were also supported in Germany, Moldova, The Netherlands and Sweden.

In total, 154 volunteers from 11 countries including 31 doctors supported the relief effort over a 4 month period, and an estimated 35,000 people were assisted. The conflict continues, and HF will continue to assess what other help is needed.

Horn of Africa Drought

Through the year, drought conditions were worsening in an area covering Kenya, Somalia, Djibouti and southern Ethiopia. This is the worst drought in the region in over 70 years, with 20 million people facing chronic malnutrition. HF responded with emergency food packs in the Tana River area in eastern Kenya for over 5,000 people. Our teams reported on the degree of suffering of rural people.

Madagascar Storms

Having suffered a famine at the end of 2021 in the south of Madagascar, just weeks later the same area suffered four destructive storms. 124,000 people had homes damaged and 30,000 were displaced in local camps. HF provided emergency food rations for around 3,000 people in the Antananarivo area.

Brazil Floods

Unseasonal rainfall led to significant flooding and landslides in Persepolis in February. HF teams provided emergency food rations for affected families.

Australia Floods

Unprecedented rains in the east of Australia from February to April led to extreme flooding in the Queensland and New South Wales states. The cities of Brisbane and Sydney were among those badly affected. In Brisbane alone, 23,000 homes were inundated due to rising water levels. HF assisted with emergency food rations for affected families and SES rescue teams, and volunteers also assisted with the clear-up operations.

Sumatra Earthquake

A powerful magnitude 6.2 earthquake struck the island of Sumatra in Indonesia on 25 February near Pasaman. 13,000 people were displaced, 425 were injured and 19 were killed. HF sent a team to help with clear up operations and provide emergency food rations for 2,990 people.

Tonga Volcano

On 15 January, a 6.2 magnitude earthquake off the coast of Tonga led to the eruption of the Hunga Tonga Bunga Ha'apai volcano. The eruption and subsequent 20 meter high tsunami waves affected around 85,000 people in Tonga, and was also felt in neighbouring Fiji, Vanuatu and American Samoa. The volcanic eruption was the most powerful since the historic 1883 Krakatoa eruption. HF volunteers from New Zealand provided support for victims in Tonga.

South Africa Floods

The Kwazulu-Natal region in eastern South Africa suffered its worst rains and flooding for over 60 years in April. Over 40,000 people were displaced and 435 killed. Thousands of homes were destroyed. HF distributed water and emergency food rations for the worst affected towns in the Durban area.

Bangladesh Floods

Following flooding from late May, millions of people were affected. HF distributed essential aid for displaced families.

Pakistan Floods

Over the summer months, Pakistan suffered its worst flooding, with 30% of the country submerged. The floods were caused by extreme Monsoon rains and intense heat waves leading to glacier melting.

An estimated 33 million people were affected across the spine of the country. 3,067 volunteers have assisted flood relief efforts across the country in the Balochistan, Sindh, Punjab and KPK regions. Over 1.1 million homes were damaged of which 436,000 were destroyed and washed away in the floods.

Around 25,000 victims were assisted through 6,128 of the 1-month family rations packs. Each pack consisted of 5kg of rice, 5kg of sugar, 3kg of lentils, 5kg of cooking oil, 20kg of flour as well as packets of salt, chili powder, tea, dates, pickles and hygiene items. Each pack was designed to serve a family of 6 people for 4 weeks.

HF also distributed 2,228 mosquito nets, 894 tents, 15,388 water treatment tablets, around 1,300 bedding packs. 53 rural medical camps were run with 70 doctors in which 33,793 patients were treated. In the next phase of the relief effort, HF started rebuilding homes for families who had seen their properties destroyed by the flooding.

Hurricane Fiona

In mid-September, Category 4 Hurricane Fiona caused damage through the Caribbean. Even by the time it reached further north in Canada, it was the strongest and wettest Hurricane recorded there. HF assisted in the Dominican Republic with a team of 8 to distribute food rations for over 1,000 people. Similarly, in Puerto Rico, a third of the population were left without water and power. HF volunteers assisted affected families.

Nigeria Floods

The Niger and Benue Rivers were inundated leading to extensive flooding both in Nigeria and in the border areas with Cameroon. The worst flooding for over 40 years resulted in over 1.4 million people being displaced and 612 killed. Over 200,000 homes were damaged. HF distributed emergency food rations in the Port Harcourt and Lokoja areas in the south of the country.

Hurricane Ian

Category 4 Hurricane Ian in October was the deadliest to strike Florida since 1935. It resulted in 157 deaths and extensive damage due to storm surges 4.6 meters high. The US cities of Naples and Fort Meyers were worst affected, and millions were left without power. HF volunteers served in Fort Meyers to help affected families and to do clean up in damaged properties. Over 400 hot meals and care packs were provided to families.

Indonesia Earthquake

On 21 November, a magnitude 5.6 earthquake struck in western Java near Cianjur causing 318 fatalities (mostly children in schools) and 7,729 injuries. More than 56,000 homes were damaged, and the quake was felt in the capital Jakarta. Almost 400,000 homes lost power as a result of the earthquake. HF teams were on the ground the same day, and for several days provided remote medical assistance for hundreds of patients backed by the HF ambulance from our clinic in Jogjakarta. The team also established a public kitchen and distributed thousands of meal packs in many villages around Cianjur. For displaced families, HF also provided bedding and hygiene items.

Cyclone Mandous

In mid-December, Cyclone Mandous affected the south east coast of India. HF offered hot meals to people on the streets of Chennai who had been affected.

Global Health

This year, HF has made great progress on the new Masroor Centre for Healthcare in Yopougon-Gesco, southern Ivory Coast. Having completed the perimeter wall, the foundations were completed early this year, an onsite water source was drilled and then with the structural walls completed, the flat roof was built and secured. Now work continues on the internal walls and infrastructure as well as landscaping in the compound, with plans to do the equipping in 2023. We are on track to go live in early 2024.

The Nasir Hospital in Guatemala has been performing very well, and through private income, has now been able to

subsidies care for over 7,300 low-income patients. The hospital has been running since 2018, and is now being expanded to incorporate a CT scanner, more comprehensive laboratory services and patient rooms. Since opening, over 40,000 patients have been treated including 840 surgical procedures.

The HF hospital in the Rufisque area of Dakar, capital of Senegal, is seeing an increase in demand, and the staff have also been running free outreach clinics on the weekend. Currently the hospital has 17 staff including 3 doctors.

Elsewhere, HF started work on a new maternity hospital in Songea Town in southern Tanzania, and completed the construction of a new maternity and midwifery Centre in Kampot in coastal Cambodia. The latter will have 7 staff and 2 daycare beds, and the focus will be on outreach to villages around Kampot.

HF also donated medical and non-medical equipment, PPE and medical consumables for many hospitals in Africa, Eastern Europe and Asia.

Medical teams from Europe and North America did visits to train local clinicians in Benin, Chad, Gambia, Guatemala, Ghana, Liberia and Niger. These are areas where there is insufficient clinical capacity, and often trained staff emigrate, so this is an essential part of our work.

Knowledge for Life

Humanity First continued its progress on building new schools to enable rural children to have equal access to education. So far, we have worked on 82 schools. In many cases as children progress through their grades, we have been extending primary schools from 3 to 6 classrooms. A summary of our schools investment is shown in the following table:

Region	Countries	Number of Schools	HF Run	Transferred
West Africa	Benin, Burkina Faso, Congo Republic, Ghana, Ivory Coast, Mali, Niger, Nigeria, Sao Tome, Sierra Leone, The Gambia, Togo			
East Africa	Madagascar, Mayotte island, Tanzania			
Middle East	Jordan	2		
Americas	Guatemala, Haiti	4		
South Asia	Malaysia, Pakistan, The Philippines			
TOTAL				

HF continued to run many vocational training centers in Africa and South Asia. The main skills offered covered Information Technology, Tailoring, hair dressing, Languages, Car Maintenance, Driving and Construction Trades.

Food Security

2022 highlighted the fragility of food security and the reliance on global supply chains impacted by COVID-19 and regional conflicts. HF was assessing longer-term farming projects to make regions more resilient.

HF deployed crop processing machines for cassava and palm oil in Ivory Coast and Guinea Bissau.

In mid-July, HF ran a Qurbani campaign and distributed meat rations for low-income families in 57 countries, benefitting 730,384 people.

Water for Life

HF has successfully deployed many solar water boreholes in many countries across West Africa and also in South Asia. This year, significant work was done in Africa in Benin, Burkina Faso, Cameroon, Chad, Eswatini, Gambia, Guinea Bissau, Guinea Republic, Ivory Coast, Kenya, Mali, Nigeria, Senegal, South Africa, Togo, and Uganda.

In South Asia, ongoing work continued in rural areas resulting in 1,093 wells and 1,100 hand pumps now deployed.

Globally a total of over 4,900 installations have been completed in the last 20 years.

Orphan Care

The Darul Ikram orphanage in Porto Novo, southern Benin now supports 52 children with shelter, meals, clothing, education and healthcare. The team also shared notes with our other branches on lessons learned in setting up a new orphanage. Visits were arranged to sites around Cotonou as part of the cultural education of the orphans.

A second orphanage is almost ready in Kabende in western Uganda. HF also renovated an existing orphanage in Belize.

Gift of Sight

HF has set up a partnership with Masroor Eye Institute in Burkina Faso and will refer eye surgery patients there from surrounding countries such as Mali and Niger.

Community Care

HF supported homeless people and refugees in many cities across Europe, North America, Asia, the Caribbean and the Pacific region with blankets, clothing, hygiene items and hot meals. The cities where HF teams were active is summarised in the following table:

Region	Cities
Europe	Almere, Amsterdam, Antwerp, Athens, Brussels, Edinburgh, Epernay, Gothenburg, Liege, Lille, Malmo, Marseille, Oslo, Paris, Prague, Strasbourg, Tbilisi, The Hague, Vienna
South Asia	Chennai, Kuala Lumpur, Odisha, Patna
Pacific	Adelaide, Auckland, Perth, Sydney
North America	Calgary, Mexico City, Miami, Montreal, Queretaro, Toronto
Central & South America	Berbice, Cayenne, Georgetown, Linden
Africa	Cape Town, Durban, Johannesburg, Magale

With the pressure of food security driving more and more families into poverty even in wealthy countries, HF now runs Food Banks in Canada (Toronto), UK (Mirfield and Walsall) and Sweden (Gothenburg).

Nigeria started an innovative Clothes Bank to take good quality donated clothing and distribute it to families in need.

Financial review

The donations received by the Charity from all sources increased moderately by 12% during the year to £680k reflecting an increase in income from HF affiliates from which the charity receives the majority of its funding. Overall expenditure decreased by 49% to £160k. However, there was a significant increase in funding for the Ivory Coast Hospital project in 2022 vs 2021. This funding is provided via a loan agreement with HF's Ivory Coast affiliate and therefore not reflected as expenditure. The Charity delivered a net income of £ 513,951 during the year.

Our fundraising practices

HF does not carry out fundraising activities from the UK public at large but provides coordination, support and governance to HF's international affiliates around the world. The main focus in 2022 was the international appeal for HF's main hospital construction project in West Africa, the Masroor Centre for Healthcare in Ivory Coast.

Reserves

It is the Charity's policy to have working capital requirement of approximately 9 months in the reserves. The present level of funding is adequate to support the continuation of the Charity's operations, and the trustees consider the financial position of the charity to be satisfactory. In addition to meeting the adequacy of working capital, the trustees aim to maintain adequate contingency reserves and liquidity to meet the requirements of supporting potential disaster relief operations at short notice.

Investment powers, policy and performance

The trustees are empowered by the Memorandum and Articles of Association, to decide on the courses of action that they consider appropriate to further the Charity's objects.

Grant making policy

The Charity does not make any grants and as such, no policy is in place.

Employment policy

The Charity is an equal opportunities employer. However until now, it is served mostly by dedicated volunteers. The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in furthering the Charity's objects.

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosure and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

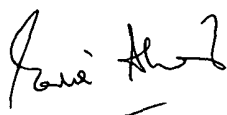
Auditor

A resolution proposing that Haines Watts, Aissela, 46 High Street, Esher, Surrey, KT10 9QY, be reappointed as auditor of the charity will be put to the Annual General Meeting.

Small Company Provisions

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

On behalf of the Board



Dr S A Bhatti
Senior Vice Chairman
Humanity First Board of Trustees

Date: 27th Sept 2023

Independent Auditor's Report to the Members of Humanity First

Opinion

We have audited the financial statements of Humanity First (the 'charitable company') for the year ended 31st December 2022 which comprise Statement of financial activities, Balance Sheet, Statement of Cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report.

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

Independent Auditor's Report to the Members of Humanity First

- 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 directors' 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 directors' report

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We discussed with the Directors the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focused on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent Auditor's Report to the Members of Humally First

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Wills MA FCA
Senior Statutory Auditor
For and on behalf of Haines Watts Chartered Accountants,
Statutory Auditor
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date: 27.9.23

HUMANITY FIRST
Registered Charity No. 1149693

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME AND ENDOWMENTS							
Donations and legacies	8	270,622	409,563	680,185	390,992	219,137	610,129
Government grants		152		152	217		217
Other trading activities		2,377	-	2,377	824	-	824
Total Income		273,151	409,563	682,714	392,032	219,137	611,169
EXPENDITURE							
Expenditure on Raising Funds	9	10,993	-	10,993	12,030	-	12,030
Expenditure on Charitable Activities	10	49,302	108,467	157,769	137,879	180,019	317,899
Total Expenditure		60,295	108,467	168,762	149,909	180,019	329,928
Net Income/(Expenditure) and net movement in funds for the year		212,855	301,096	513,951	242,123	39,118	281,241
Transfer between reserves	11	(12,345)	12,345	-	(18,345)	18,345	-
Reconciliation of Funds							
Total Funds brought forward		1,140,706	1,229,825	2,370,531	916,927	1,172,363	2,089,290
Total reserves carried forward		1,341,216	1,543,267	2,884,483	1,140,706	1,229,825	2,370,531

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on Pages 18 to 25 form a part of these Financial Statements

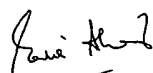
HUMANITY FIRST
Company No.08253779
BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<u>FIXED ASSETS</u>					
Tangible Assets	3		444,437		452,455
<u>CURRENT ASSETS</u>					
Stocks	4	35,926		33,858	
Accrued Income		613,450		305,215	
Debtors & Prepayments	5	13,188		9,343	
Amount due from associated undertakings		371,627		113,329	
Cash & Bank		<u>1,421,674</u>		<u>1,472,258</u>	
		2,455,866		1,934,003	
<u>CURRENT LIABILITIES</u>					
Creditors - Due within one year	6	<u>(15,820)</u>		<u>(15,927)</u>	
Net Current Assets			2,440,046		1,918,076
Total Assets less Current Liabilities			2,884,482		2,370,531
Net Assets			<u>2,884,482</u>		<u>2,370,531</u>
Represented by:					
<u>FUNDS</u>					
Unrestricted funds	7		1,341,215		1,140,706
Restricted funds	7		1,543,267		1,229,825
Total charity funds			<u>2,884,482</u>		<u>2,370,531</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on Pages 18 to 25 form a part of these Financial Statements

The financial statements were approved by the Board of Trustees on 27-Sept-2023



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Dr S A Bhatti
Senior Vice Chairman, Humanity First Board of Trustees

HUMANITY FIRST
Registered Charity No. 1149693

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022

		2022	2021
		£	£
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	Note A	(75,505)	35,651
Cash flows from investing activities:			
Purchase of property, plant and equipment		(4,387)	(1,020)
Net cash provided by (used in) investing activities		(4,387)	(1,020)
Cash flows from financing activities:			
Repayments of borrowing		-	-
Net cash provided by/ (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		(79,892)	34,631
Change due to unrealised foreign exchange gain/(loss)		29,308	(25,192)
Cash and cash equivalents at the beginning of the reporting period		1,472,258	1,462,818
Cash and cash equivalents at the end of the reporting period	Note B	1,421,674	1,472,258

Note A: Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds for the reporting period (as per the statement of financial activities)		513,951	281,241
Adjustments for:			
Depreciation charges		12,404	12,394
(Increase)/decrease in amount due from associated undertakings		(258,298)	(113,329)
(Increase)/decrease in stocks		(2,068)	5,605
(Increase)/decrease in debtors		(312,080)	(168,885)
Increase/(decrease) in creditors		(107)	(6,566)
Unrealised foreign exchange (gain)/loss		(29,308)	25,192
Net cash provided by (used in) operating activities	Note A	(75,505)	35,651

Note B: Analysis of cash and cash equivalents

Cash at Bank	Note B	1,421,674	1,472,258
Total cash and cash equivalents		1,421,674	1,472,258

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. Accounting Policies

1.1 Basis of preparation of Financial Statements

"Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019 (effective 1 January 2019) and the Companies Act 2006."

Humanity First meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

"The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have taken into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts."

1.2 Key source of estimation, uncertainty and judgement

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by management regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

The stock at the year-end is partly made up of blanketed donated by another charity. As a result there is a degree of estimation in the cost. The cost is calculated based on the cost of previous blankets purchased, adjusted for inflation and the size of blankets donated. The stock value at the year-end in relation to donated blankets is £35,925.

There is estimation uncertainty in calculating accrued income in relation to affiliate charities. As the amounts accrued in relation to 2022 have not been received, and there are still negotiations still in place at the date of signing, the amounts accrued are based on the Trustees most recent correspondence with the charities in relation to the amounts due to Humanity First.

1.3 Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity have entitlement to the funds;
- Any performance conditions;
- There is sufficient certainty that the receipt of the income is considered probable;
- The amount can be measured reliably.

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

In accordance with the Charities SORP (FRS 102), the general volunteer time (described in the Trustees' report) is not recognised in the accounts.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the account of the obligation can be measured reliably. Expenditure is classified under the following headings:

Expenditure on raising funds relates to the sale of merchandise, the costs of fundraising and their associated support costs.

Expenditure on charitable activities includes disaster relief and development aid in the form of projects, governance costs and their associated support costs.

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 and are apportioned to relevant restricted funds.

An analysis of the support costs and their basis of apportionment are included in Note 13.

1.5 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

1.6 Stocks

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

"Key source of estimation, uncertainty and judgement"

Stocks comprise:

- a- Stock of merchandise held for sale and
- b- Stock of merchandise held for charitable donations in the future

HUMANITY FIRST
Registered Charity No. 1149693

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1.7 Financial Instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is a objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the charity's cash management.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

1.8 Taxation

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

1.9 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.

2.0 Government grants

Grant income is recognised under the accrual model of Financial Reporting Standard 102.

Grant income is recognised in the profit and loss account on a systematic basis over the period in which the company recognises the related costs for which the grant is intended to compensate.

2. Operating Income

The operating income is stated after charging the following:

	<u>2022</u>	<u>2021</u>
	£	£
Wages and salaries	12,420	11,700
Social Security Costs	<u> </u>	<u> </u>
Foreign Exchange (Gains)/Losses	<u>(29,308)</u>	<u>25,192</u>
Depreciation	<u>12,404</u>	<u>12,394</u>
Auditor's remuneration	<u>8,000</u>	<u>6,375</u>
Cost of stocks recognised as an expense	<u>35,926</u>	<u>33,858</u>
During the year, remuneration to key management totalled	<u>12,420</u>	<u>11,700</u>

The Average monthly number of paid staff employed during the year was as follows:

	<u>2022</u>	<u>2021</u>
Full Time	0	0
Part Time	1	1

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.

No employee received benefits of more than £60,000 (2021: Nil).

HUMANITY FIRST
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. Tangible Fixed Assets

	Total	Computer Equipment	Office Equipment	Land & Building
	£	£	£	£
Cost				
As at January 1, 2022	593,710	39,220	28,379	526,111
Additions during the year	4,387	-	4,387	-
Disposal during the year	-	-	-	-
As at December 31, 2022	598,097	39,220	32,766	526,111
Depreciation				
As at January 1, 2022	141,256	35,142	18,691	87,422
Charge for the year	12,404	816	2,815	8,774
As at December 31, 2022	153,660	35,958	21,506	96,196
Net Book Value				
As at December 31, 2022	444,437	3,262	11,260	429,915
As at December 31, 2021	452,454	4,078	9,688	438,689

4. Stocks

	2022	2021
	£	£
Stock of Merchandise held for sale	-	1,843
Stock of Merchandise for charitable donations	35,926	32,015
	<u>35,926</u>	<u>33,858</u>

5. Debtors & Prepayments

	2022	2021
	£	£
Debtors	10,633	8,954
Advances to Countries	1,353	1,491
Prepayments	348	1,395
Social Security and Other Taxes	854	485
	<u>13,188</u>	<u>9,343</u>

6. Creditors - Amounts falling due within one year

	2022	2021
	£	£
Creditors	8,736	7,055
Social Security and Other Taxes	109	97
Accruals	6,975	8,775
	<u>15,820</u>	<u>15,927</u>

HUMANITY FIRST
Registered Charity No. 1149693
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

7. Movement in Funds	Balance at 01.01.22	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.22	Balance at 01.01.21	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.21
Unrestricted Reserves	1,140,706	273,151	(60,295)	(12,345)	1,341,215	916,927	392,032	(149,909)	(18,345)	1,140,706
Restricted Reserves (see Note 18)	1,229,825	409,563	(108,467)	12,345	1,543,267	1,172,363	219,137	(180,019)	18,345	1,229,825
	2,370,531	682,714	(168,762)	-	2,884,482	2,089,290	611,169	(329,928)	-	2,370,531

8. Donation	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Disaster Relief Projects	270,622	77,909 331,654	77,909 602,276	390,992	36,819 182,318	36,819 573,310
Total Donations	270,622	409,563	680,185	390,992	219,137	610,129

9. Expenditure on Raising Funds	Direct Costs £	Support Costs £	Total Costs 2022 £	Direct Costs £	Support Costs £	Total Costs 2021 £
Fundraising Expenses	389	-	389	616	-	616
Marketing & Advertising	8,335	-	8,335	1,840	-	1,840
Salaries and Wages	-	3,726	3,726	-	3,510	3,510
Subscriptions	-	281	281	-	458	458
Cost of Sales	(1,738)	-	(1,738)	5,605	-	5,605
	6,986	4,007	10,993	8,061	3,968	12,030

HUMANITY FIRST
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. Expenditure on Charitable Activities	Direct Costs	Support Costs	Total Costs 2022	Direct Costs	Support Costs	Total Costs 2021
	£	£	£	£	£	£
a) Disaster Relief						
Covid-19	6,149	2,855	9,004	11,500	3,000	14,500
Indonesia Disaster Appeal-Tsunami	-	-	-	27,300	7,123	34,423
Disaster Relief- Pakistan flood	4,400	2,043	6,443	-	-	-
Disaster Relief- Ukraine	885	411	1,296	-	-	-
Disaster Relief Fund	36,596	16,993	53,589	4,030	1,051	5,081
	48,030	22,303	70,332	42,830	11,174	54,004
b) Projects						
Water for Life	11,506	3,927	15,433	29,286	17,113	46,399
Learn- A -Skill Centres	-	-	-	1,107	647	1,754
Global Health	35,678	12,177	47,854	31,365	18,328	49,693
Medical Camp	-	-	-	-	-	-
Food Security	11,620	3,966	15,586	6,131	3,583	9,714
Knowledge for Life	-	-	-	11,421	6,674	18,095
Gift of Sight	-	-	-	53,378	31,191	84,569
Community Care	-	-	-	-	-	-
Orphan Care	-	-	-	3,585	2,095	5,680
	58,804	20,069	78,873	136,273	79,629	215,902
c) Other Charitable Expenses						
Countries Administration Costs	-	-	-	300	175	475
Unrestricted-HF UK	-	-	-	25,544	14,926	40,470
	-	-	-	25,844	15,102	40,946
d) Disaster Response Training						
	-	-	-	-	-	-
e) Governance Costs						
Audit Fee	8,000	-	8,000	6,375	-	6,375
Other costs	564	-	564	671	-	671
Salaries, Wages & Pension	-	-	-	-	-	-
	8,564	-	8,564	7,046	-	7,046
Total expenditure on charitable activities	115,397	42,372	157,769	211,993	105,905	317,899

HUMANITY FIRST
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. Transfers between funds

It is the policy of Humanity First that where donations are received in respect of a particular project then those funds are only expended for that project. If restricted funds fall in deficit i.e. where expenditure exceeds income then the Board transfers funds from unrestricted to cover this shortfall. In the year 2022, transfers made for unrestricted reserves to cover shortfall in restricted reserves were as follows:

	2022	2021
Transfer between funds	12,345	18,345

12. Analysis of Support Costs

Support costs are allocated on the following basis:

	2022					2021				
Support Costs	Head Office	Projects	Governance	Fundraising	Total	Head Office	Projects	Governance	Fundraising	Total
Rates	1,671	1,810	-	-	3,482	1,671	1,810	-	-	3,482
Water Rates	23	25	-	-	48	86	94	-	-	180
Light & Heat	265	287	-	-	551	388	421	-	-	809
Office Cleaning	397	430	-	-	827	499	541	-	-	1,040
Misc. Office Expenses	86	93	-	-	179	572	619	-	-	1,191
Repair & Maintenance	850	921	-	-	1,771	804	871	-	-	1,675
Property Insurance	1,040	1,126	-	-	2,166	1,545	1,674	-	-	3,219
Service Charges	432	468	-	-	900	432	468	-	-	900
Staff Wages	4,173	4,521	-	3,726	12,420	3,931	4,259	-	3,510	11,700
Telephone & Internet	4,123	-	-	-	4,123	4,760	-	-	-	4,760
Printing, Postage & Stationery	182	-	-	-	182	116	-	-	-	116
Computer Peripherals	579	627	-	-	1,206	225	244	-	-	469
Website Promotion	4,559	4,939	-	-	9,498	4,665	5,054	-	-	9,718
Conference Expenses	301	326	-	-	628	4,311	4,670	-	-	8,981
Staff Welfare Expenses	43	47	-	-	90	61	66	-	-	128
Subscriptions	-	-	-	281	281	-	-	-	458	458
Bank Charges	2,484	-	-	-	2,484	2,105	-	-	-	2,105
Collection Charges	4,553	-	-	-	4,553	4,229	-	-	-	4,229
Accountancy	17,893	-	-	-	17,893	17,114	-	-	-	17,114
Depreciation	5,954	6,450	-	-	12,404	5,949	6,445	-	-	12,394
Bad debts	-	-	-	-	-	-	-	-	-	-
Foreign Exchange Losses	-	29,308	-	-	(29,308)	-	25,192	-	-	25,192
	49,609	7,236	-	4,007	46,379	53,471	52,434	-	3,968	109,873

13. Analysis of Net Assets between Funds 2022

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	444,437	-	444,437
Cash and current investments	121,593	1,543,267	1,421,674
Other current assets	662,564	-	662,564
Amount due from associated undertakings	371,627	-	371,627
Other current liabilities	(15,820)	-	(15,820)
Total	1,341,215	1,543,267	2,884,482

HUMANITY FIRST
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Analysis of Net Assets between Funds 2021

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	452,455		452,455
Cash and current investments	242,432	1,229,825	1,472,258
Other current assets/liabilities	348,416		348,416
Amount due from associated undertakings	113,329		113,329
Other current liabilities	(15,927)		(15,927)
Total	1,140,706	1,229,825	2,370,531

Unrestricted funds are held in order to allow timely reaction to humanitarian crises. Balances on restricted funds arise due to timing differences between project and disaster relief donations and related expenditure.

14. Related Party Transactions

There was no remuneration paid to the Trustees in the year for any services rendered. Donations made to the charity by Trustees in the year totalled £1,572 (2021: £1,542). Expenses reimbursed to Trustees in the year totalled £ nil (2021: £ Nil).

Trustees expenses reimbursed in 2022 related to expenditure for overseas travel to monitor Humanity First charitable projects.

There were no other related party transactions requiring disclosure (2021: None). There were small donations made by individuals connected to the Trustees but this information is impractical to compile.

15. Company Limited by Guarantee

The Company is a private company limited by guarantee and accordingly does not have share capital. The members of the Company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the Company. The Company was incorporated in England and Wales and information relating to the registered office address can be found on page 1.

HUMANITY FIRST
Registered Charity No. 1149693

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

16. Analysis of Restricted Funds

Restricted Fund	Balance at 01.01.22	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.22	Balance at 01.01.21	Donations	Expenditure	Transfer Between Reserves	Balance at 31.12.21
a) Disaster Relief										
Haiti Disaster	85,284	-	-	-	85,284	85,284	-	-	-	85,284
Gaza Disaster Relief	4,663	-	-	-	4,663	4,663	-	-	-	4,663
Rohingya Appeal	65,331	-	-	-	65,331	65,331	-	-	-	65,331
Syria Disaster	17,578	-	-	-	17,578	17,578	-	-	-	17,578
Granfell Tower Appeal	58	-	-	-	58	58	-	-	-	58
East Africa Drought Appeal	13,585	-	-	-	13,585	13,585	-	-	-	13,585
Middle East Appeal	19,389	-	-	-	19,389	-	19,389	-	-	19,389
Ukraine crises	-	-	(1,485)	1,485	-	-	-	-	-	-
Pakistan flood	-	32,408	(4,400)	-	28,008	-	-	-	-	-
Covid-19	0	-	(6,149)	6,149	0	0	10,057	(11,500)	1,443	0
Japan Disaster Appeal	19,571	-	-	-	19,571	19,571	-	-	-	19,571
Indonesia Disaster Appeal	-	-	-	-	-	21,896	-	(27,300)	5,404	-
Other Disaster Relief Funds	17,508	45,501	(37,457)	-	25,552	14,165	7,373	(4,030)	-	17,508
b) Projects										
Water for Life	177,828	36,024	(11,506)	-	202,346	158,403	43,415	(29,286)	5,297	177,828
Learn- A -Skill Centres	970	1,968	-	-	2,938	-	2,077	(1,107)	-	970
Global Health	361,923	191,843	(35,849)	-	517,917	371,991	13,712	(23,781)	1	361,923
Benin Hospital	402	-	-	-	402	8,602	-	(8,200)	-	402
Food Security	60,168	55,964	(11,620)	4,711	109,223	0	66,289	(6,131)	-	60,168
Community Care	1,806	2,080	-	-	3,886	-	1,806	-	-	1,806
Knowledge for Life	72,729	5,887	-	-	78,616	59,835	18,115	(11,421)	6,200	72,729
Gift of Sight	166,863	6,547	-	-	173,510	206,634	13,607	(53,378)	-	166,863
Orphan Care	144,169	29,391	-	-	173,560	124,767	22,987	(3,585)	-	144,169
Restricted-unallocated	-	-	-	-	-	-	-	-	-	-
c) Other Charitable Expenses										
Countries Administration Costs	-	-	-	-	-	-	300	(300)	-	-
d) Disaster Response Training										
	-	-	-	-	-	-	-	-	-	-
	1,229,825	407,713	(108,467)	12,345	1,541,416	1,172,363	219,137	(180,019)	18,345	1,229,825