Charity registration number: 1199500

Humanitarian Aid Fund GB

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Humanitarian Aid Fund GB

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Humanitarian Aid Fund GB

Reference and Administrative Details

Trustee	Cliff barry
Charity Registration Number	1199500
Principal Office	7 Cosford Close Wroughton Swindon SN4 0TQ
Independent Examiner	GDS Accountancy Ltd 8 Tynewydd Terrace Newbridge NP11 4LU

Humanitarian Aid Fund GB

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 March 2026.

Objectives and activities

Public benefit

The trustees have considered the general guidance on public benefit issued by the Charities Commission and have taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do provide a public benefit

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the member of the charity on ..... and signed on its behalf by:

.....
Cliff barry
Trustee

Humanitarian Aid Fund GB

Statement of Trustee's Responsibilities

The trustee is responsible for preparing the trustee's report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the member is required to:

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

The member is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The member is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the member of the charity on ..... and signed on its behalf by:

.....
Cliff barry
Trustee

Humanitarian Aid Fund GB

Independent Examiner's Report to the trustee of Humanitarian Aid Fund GB

I report to the trustee on my examination of the accounts of Humanitarian Aid Fund GB for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustee of Humanitarian Aid Fund GB you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Humanitarian Aid Fund GB's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Humanitarian Aid Fund GB as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....

8 Tynewydd Terrace
Newbridge
NP11 4LU

Date:.....

Humanitarian Aid Fund GB

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies		57,375	57,375
Total income		57,375	57,375
Expenditure on:			
Raising funds		(1,041)	(1,041)
Charitable activities		(126,493)	(126,493)
Total expenditure		(127,534)	(127,534)
Net expenditure		(70,159)	(70,159)
Net movement in funds		(70,159)	(70,159)
Reconciliation of funds			
Total funds brought forward		110,952	110,952
Total funds carried forward	13	40,793	40,793

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		164,215	164,215
Total income		164,215	164,215
Expenditure on:			
Raising funds		(10)	(10)
Charitable activities		(86,500)	(86,500)
Total expenditure		(86,510)	(86,510)
Net income		77,705	77,705
Net movement in funds		77,705	77,705
Reconciliation of funds			
Total funds brought forward		33,247	33,247
Total funds carried forward	13	110,952	110,952

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 13.

Humanitarian Aid Fund GB

(Registration number: 1199500)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	10	40,000	-
Cash at bank and in hand	11	2,292	112,452
		42,292	112,452
Creditors: Amounts falling due within one year	12	(1,499)	(1,500)
Net assets		40,793	110,952
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		40,793	110,952
Total funds	13	40,793	110,952

The financial statements on pages 6 to 16 were approved by the , and authorised for issue on ..... and signed on behalf by:

.....
Cliff barry
Trustee

Humanitarian Aid Fund GB

Notes to the Financial Statements for the Year Ended 31 March 2026

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Humanitarian Aid Fund GB meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustee discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	57,375	57,375
Total for 2026	57,375	57,375
Total for 2025	164,215	164,215

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total funds £

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Total for 2026		-	-
Total for 2025		10	10

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		126,493	126,493
Total for 2025		86,500	86,500

	Total costs £

	Total expenditure £

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	1,500	1,500
Other governance costs	124,993	124,993
Total for 2026	126,493	126,493
Total for 2025	86,500	86,500

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2026 £

7 Trustee remuneration and expenses

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2026 £
Accrued income	(12,800)
Other debtors	52,800
	40,000

11 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	2,292	112,452

12 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	(1)	-
Accruals	1,500	1,500
	1,499	1,500

13 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds				
General	110,952	57,375	(127,534)	40,793

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	33,247	164,215	(86,510)	110,952

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2026 £
Current assets	42,292	42,292
Current liabilities	(1,499)	(1,499)
Total net assets	40,793	40,793

	Unrestricted funds General £	Total funds at 31 March 2025 £
Current assets	112,452	112,452
Current liabilities	(1,500)	(1,500)
Total net assets	110,952	110,952

15 Analysis of net funds

	At 1 April 2025 £	At 31 March 2026 £
Cash at bank and in hand	112,452	112,452
Net debt	112,452	112,452

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	34,749	34,749
Net debt	34,749	34,749

16 Related party transactions

Humanitarian Aid Fund GB

Statement of Financial Activities by fund for the Year Ended 31 March 2026

	Total Unrestricted Funds 2026 £	Total Unrestricted Funds 2025 £
Income and Endowments from:		
Donations and legacies	57,375	164,215
Total income	57,375	164,215
Expenditure on:		
Raising funds	(1,041)	(10)
Charitable activities	(126,493)	(86,500)
Total expenditure	(127,534)	(86,510)
Net (expenditure)/income	(70,159)	77,705
Net movement in funds	(70,159)	77,705
Reconciliation of funds		
Total funds brought forward	110,952	33,247
Total funds carried forward	40,793	110,952

Humanitarian Aid Fund GB

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	Total 2026 £	Total 2025 £
Income and Endowments from:		
Donations and legacies (analysed below)	57,375	164,215
Total income	57,375	164,215
Expenditure on:		
Raising funds (analysed below)	(1,041)	(10)
Charitable activities (analysed below)	(126,493)	(86,500)
Total expenditure	(127,534)	(86,510)
Net (expenditure)/income	(70,159)	77,705
Net movement in funds	(70,159)	77,705
Reconciliation of funds		
Total funds brought forward	110,952	33,247
Total funds carried forward	40,793	110,952

Humanitarian Aid Fund GB

Detailed Statement of Financial Activities for the Year Ended 31 March 2026 (continued)

	Total 2026 £	Total 2025 £
Donations and legacies		
Committed giving	57,375	164,215
	57,375	164,215
Raising funds		
Fundraising costs	(1,041)	-
Bank charges	-	(10)
	(1,041)	(10)
Charitable activities		
Charitable donations	(124,968)	(85,000)
Accountancy fees	(1,500)	(1,500)
Bank charges	(25)	-
	(126,493)	(86,500)

Charity registration number: 1199500

Humanitarian Aid Fund GB

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Humanitarian Aid Fund GB

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Humanitarian Aid Fund GB

Reference and Administrative Details

Trustee	Cliff barry
Charity Registration Number	1199500
Principal Office	7 Cosford Close Wroughton Swindon SN4 0TQ
Independent Examiner	GDS Accountancy Ltd 8 Tynewydd Terrace Newbridge NP11 4LU

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The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

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Trustee

Humanitarian Aid Fund GB

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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Approved by the member of the charity on ..... and signed on its behalf by:

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Trustee

Humanitarian Aid Fund GB

Independent Examiner's Report to the trustee of Humanitarian Aid Fund GB

I report to the trustee on my examination of the accounts of Humanitarian Aid Fund GB for the year ended 31 March 2026.

Responsibilities and basis of report

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2. the accounts do not accord with those records; or
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

8 Tynewydd Terrace
Newbridge
NP11 4LU

Date:.....

Humanitarian Aid Fund GB

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies		57,375	57,375
Total income		57,375	57,375
Expenditure on:			
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Humanitarian Aid Fund GB

(Registration number: 1199500)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
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		42,292	112,452
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Net assets		40,793	110,952
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		40,793	110,952
Total funds	13	40,793	110,952

The financial statements on pages 6 to 16 were approved by the , and authorised for issue on ..... and signed on behalf by:

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Cliff barry
Trustee

Humanitarian Aid Fund GB

Notes to the Financial Statements for the Year Ended 31 March 2026

1 Accounting policies

Statement of compliance
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Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustee discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	57,375	57,375
Total for 2026	57,375	57,375
Total for 2025	164,215	164,215

3 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total funds £

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Total for 2026		-	-
Total for 2025		10	10

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		126,493	126,493
Total for 2025		86,500	86,500

	Total costs £

	Total expenditure £

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	1,500	1,500
Other governance costs	124,993	124,993
Total for 2026	126,493	126,493
Total for 2025	86,500	86,500

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2026 £

7 Trustee remuneration and expenses

8 Auditors' remuneration

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2026 £
Accrued income	(12,800)
Other debtors	52,800
	40,000

11 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	2,292	112,452

12 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	(1)	-
Accruals	1,500	1,500
	1,499	1,500

13 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds				
General	110,952	57,375	(127,534)	40,793

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	33,247	164,215	(86,510)	110,952

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2026 £
Current assets	42,292	42,292
Current liabilities	(1,499)	(1,499)
Total net assets	40,793	40,793

	Unrestricted funds General £	Total funds at 31 March 2025 £
Current assets	112,452	112,452
Current liabilities	(1,500)	(1,500)
Total net assets	110,952	110,952

15 Analysis of net funds

	At 1 April 2025 £	At 31 March 2026 £
Cash at bank and in hand	112,452	112,452
Net debt	112,452	112,452

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	34,749	34,749
Net debt	34,749	34,749

16 Related party transactions

Humanitarian Aid Fund GB

Statement of Financial Activities by fund for the Year Ended 31 March 2026

	Total Unrestricted Funds 2026 £	Total Unrestricted Funds 2025 £
Income and Endowments from:		
Donations and legacies	57,375	164,215
Total income	57,375	164,215
Expenditure on:		
Raising funds	(1,041)	(10)
Charitable activities	(126,493)	(86,500)
Total expenditure	(127,534)	(86,510)
Net (expenditure)/income	(70,159)	77,705
Net movement in funds	(70,159)	77,705
Reconciliation of funds		
Total funds brought forward	110,952	33,247
Total funds carried forward	40,793	110,952

Humanitarian Aid Fund GB

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	Total 2026 £	Total 2025 £
Income and Endowments from:		
Donations and legacies (analysed below)	57,375	164,215
Total income	57,375	164,215
Expenditure on:		
Raising funds (analysed below)	(1,041)	(10)
Charitable activities (analysed below)	(126,493)	(86,500)
Total expenditure	(127,534)	(86,510)
Net (expenditure)/income	(70,159)	77,705
Net movement in funds	(70,159)	77,705
Reconciliation of funds		
Total funds brought forward	110,952	33,247
Total funds carried forward	40,793	110,952

Humanitarian Aid Fund GB

Detailed Statement of Financial Activities for the Year Ended 31 March 2026 (continued)

	Total 2026 £	Total 2025 £
Donations and legacies		
Committed giving	57,375	164,215
	57,375	164,215
Raising funds		
Fundraising costs	(1,041)	-
Bank charges	-	(10)
	(1,041)	(10)
Charitable activities		
Charitable donations	(124,968)	(85,000)
Accountancy fees	(1,500)	(1,500)
Bank charges	(25)	-
	(126,493)	(86,500)

AIMS
Accountants for Business

Humanitarian Aid Fund GB Independent Examination Report

Independent Examiner's Report to the Trustees of Humanitarian Aid Fund GB

I report on the accounts of Humanitarian Aid Fund GB for the Year ended 31 March 2026.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of Independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my examination no matter has come to my attention:

1) Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2) To which in my opinion attention should be drawn in order to enable proper understanding of the accounts to be reached.

GDS Accountancy limited T/A Aims Accountants for Business

Mohammed Walji MAAT

Member of the Association of Accounting Technicians 290516

T/A Aims Accountants for Business

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22/09/2026