

Charity registration number 328273 (England and Wales)

Company registration number 02394988

**FOOD FOR THE HUNGRY UK**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

# FOOD FOR THE HUNGRY UK

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Viso T Alqassis E Sibanda	(Appointed 1 April 2024) (Appointed 8 April 2024)
<b>Charity number (England and Wales)</b>	328273	
<b>Company number</b>	02394988	
<b>Registered office</b>	15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	
<b>Auditor</b>	Argents Audit Services Limited 15 Palace Street NORWICH Norfolk United Kingdom NR3 1RT	

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# FOOD FOR THE HUNGRY UK

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# FOOD FOR THE HUNGRY UK

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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The trustees, who are also directors of the charity present their report and financial statements for the Period ended 30 September 2024.

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

The trustees would like again to take this opportunity to thank all the supporters of FH-UK for their prayers and generous gifts of time and money and the staff and volunteers in the UK and overseas for sacrificially sharing their lives with the needy.

### **Objectives and activities**

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. We work with Food for the Hungry Inc. and FH Association to channel our support through a single international implementation arm to Country offices in over 19 of the world's poorest countries.

FH-UK seeks to create public benefit and to share the love of Christ by raising funds for FH work overseas and through informing and engaging people in the UK about the causes of physical and spiritual hunger and poverty, sharing its vision of community and the appropriate Christian responses to all forms of poverty.

FH-UK continues to facilitate the visit of teams from this country to FH field locations. Teams number 2-15 people, and are generally of approximately 1-2 weeks' duration.

FH-UK conducts its programmes without illegal discrimination

Main specific objectives for the year included:

- Adopting revised memorandum and articles of association
- Transition of operations from volunteers to Food for the Hungry Inc. staff
- Obtaining grants for specific FH country projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors

### **Public benefit**

The trustees have complied with their duty to have due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

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

### **Staff and Volunteers**

The charity's all-volunteer staff resigned in 2024 and graciously transitioned operations to Food for the Hungry Inc. staff. The Charity maintained one external bookkeeper.

### **Strategic report**

Revised memorandum and articles of association were adopted by the trustees on 12 January 2024, which state that Food for the Hungry, Inc. (FHI) is the sole corporate member of FH UK. On 13 February 2025, the trustees adopted the strategic goal to pivot towards growth while ensuring alignment with FHI.

### **Achievements and performance**

#### **Field activities and UK Government (UK Aid Direct) funding**

Funding was limited for the financial year 2024 for international development in general, which affected our ability to fund new projects.

# FOOD FOR THE HUNGRY UK

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

**FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

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### Country Activities

#### Bangladesh

In FY24, FH Bangladesh successfully implemented the fisheries project funded through FH UK. This intervention reached many households with improved nutrition and increased their household incomes from the sale of fish. Families participating in this intervention were trained and supported to access improved fish breeds that increased their production and sales in this period. The support from FH ensures that fish farmers are successfully connected to the markets to improve their sales and therefore household incomes.

#### Burundi

In Burundi, FH UK support ensured that the community of Mwumba continued to participate in training members of savings and credit groups on entrepreneurship in an effort to transition these savings groups to small businesses that help grow their household incomes. In addition, lead farmers were successfully trained on climate-smart agriculture and received Calliandra agroforestry seeds upon completion of their training to help protect their land from soil erosion and add to the soil vital minerals to increase the soil productivity and therefore increase yields for increased incomes.

#### Uganda

In Uganda, FH UK improved access to clean and potable water for over 406 students and their community and thus significantly reducing the incident of waterborne diseases for 480 households. FH UK support provided needed funding to install a piped water system and thus ensuring a sustainable supply of potable water for the community and school of Labworeng. In addition, the community accessed social behavior change communication to ensure that they improve their hygiene practices.

### UK Staff

The charity's all-volunteer UK based staff resigned in 2024 and graciously assisted with the transition of FH-UK operations to Food for the Hungry Inc. staff.

### Fundraising activities:

Income decreased in 2024 to £208,406 from £741,391 in 2023. However 2024 is for a 9 month period only.

The income raised for major projects in 2024 was as set out below:

	£
Child Focussed Community Transformation - Burundi	44,601
Better Tomorrow Project - Burundi Mwumba	15,176
Kenya	2,934
Bangladesh - GOAC	24,750
Bangladesh Fisheries	49,191
Bangladesh	10,440
Emergency relief	45
Catalogue gifts	18
Child Focussed Community Transformation - Other	11,957
Teams	21,788
	<hr/>
	180,900
	<hr/>

### Financial review

At the Period ended 30 September 2024 the Charity's reserves stood at £20,913. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the Period ended 30 September 2024 are set out in the attached financial statements drafted in accordance with the Companies Acts.

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# FOOD FOR THE HUNGRY UK

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

**FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

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### Reserve policy

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold additional reserves to fund new income raising opportunities and to manage short-term fluctuations in the funding of individual projects. This policy was maintained in 2024 based on the Charity's current administrative cost base.

### Investment policy and objectives.

There are no investments of the company, other than savings and deposit accounts that provide ready access to the funds.

The policy of the company is:

1. Monies must not be invested in any instrument where ethical or reputational issues are contrary to the values of FH-UK or FH.
2. The principal or capital amounts invested must not be at risk.

### Risk management

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

Charity and Community insurance has been secured through Ansvar Insurance.

### Plans for future periods

#### Programmes

- Mwumba graduation/funding of further project in 2024/5
- Faeroes, completion of Y2 and funding of Y3
- Completion of education and WASH projects in Uganda

### Board

Revised memorandum and articles of association were adopted by the trustees on 12 January 2024, which state that Food for the Hungry, Inc. (FHI) is the sole corporate member of FH UK. Three board members resigned in March 2024 and two new trustees were appointed in April 2024. Trevor Maisiri (FHI Chief Impact & Innovation Officer) was appointed President of FH UK.

At the trustee meeting on 13 February 2025, the trustees adopted the strategic goal to pivot towards growth while ensuring alignment with FHI. The trustees agreed that FH UK's strategic priorities would be (1) to leverage FHI existent capabilities to enter/grow in the private and public funding space in the UK (July 2025 – Sept. 2027), and (2) to explore new capabilities/markets in the UK informed by FHI's ReIMAGINE FH journey (FY26-27).

### Structure, governance and management

The charity is controlled by its governing document, a Deed of Trust, and constitutes a Limited Company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

S Herbert	(Resigned 1 April 2024)
M Josten	(Resigned 31 March 2024)
M Viso	
P Mawditt	(Resigned 1 April 2024)
T Alqassis	(Appointed 1 April 2024)
E Sibanda	(Appointed 8 April 2024)

# FOOD FOR THE HUNGRY UK

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

**FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

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None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FH-UK has a Board of Trustees. There shall be at least three Trustees, of which at least two must be Independent Trustees. All directors of the company are also trustees of the charity. The Chair or any two Trustees may call a Trustees' meeting. The Trustees may decide the quorum from time to time, but it must never be less than two.

The experience and skill base of the three trustees covers the following: Board membership and executive leadership for more than 20 years, including international organisational development, planning and management.

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive. The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees.

The principal purpose of FH-UK is to stimulate UK support in the form of funds people and prayer for the operation of FH's international relief and development activities."

### **Wider network: links with FH Association (FHA)**

FHA, a not-for-profit association incorporated in Geneva, Switzerland, maintains programmes in over 19 of the countries most affected by poverty, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FHA and each of the other nationally-based organisations, has chosen to affiliate with an international covenant of common vision, principles and systems of working together.

Centred in and motivated by Christ, the international covenant of Food for the Hungry organisations is commitment to working with people affected by poverty to overcome both physical and spiritual hunger and poverty worldwide. The primary emphasis is on long-term development among the extremely poor, recognising their dignity, creativity and ability to solve their own problems.

Mark Viso (President and CEO of FHA and FHI) continues to serve as a trustee. Trevor Maisiri (FHI and FHA Chief Impact & Innovation Officer) was appointed President of FH UK.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Argents Audit Services Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

M Viso  
**Trustee**

23 July 2025

# FOOD FOR THE HUNGRY UK

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE PERIOD ENDED 30 SEPTEMBER 2024*

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

Company law requires the trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that Period.

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

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

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

# FOOD FOR THE HUNGRY UK

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF FOOD FOR THE HUNGRY UK

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#### Opinion

We have audited the financial statements of Food For The Hungry UK (the 'charity') for the Period ended 30 September 2024 which comprise the statement of financial activities, the balance sheet 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 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the Period 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 charity 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 charity'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 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 our audit:

- the information given in the trustees' report for the financial Period for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# FOOD FOR THE HUNGRY UK

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF FOOD FOR THE HUNGRY UK

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- enquiring of management, including obtaining and reviewing supporting documentation concerning the company's policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud; and
- obtaining an understanding of the legal and regulatory framework that the company operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the companies. The key laws and regulations we considered in this context included the Companies Act 2006, tax legislation, and laws specifically applicable to sector in which the company operates.

# FOOD FOR THE HUNGRY UK

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF FOOD FOR THE HUNGRY UK

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#### **Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- reviewing the Financial Statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance, reviewing internal controls/systems notes and reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Assessing whether there were any issues with regards to country regulations and local laws, to which we had no concerns.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

The financial statements for the prior period were not audited.

#### **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.



#### **Mark Johnstone (Senior Statutory Auditor)**

For and on behalf of Argents Audit Services Limited, Statutory Auditor

Chartered Accountants

15 Palace Street

NORWICH

Norfolk

NR3 1RT

United Kingdom

24 July 2025

# FOOD FOR THE HUNGRY UK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	24,187	180,900	205,087	32,648	696,303	728,951
Charitable activities	4	-	-	-	6,500	-	6,500
Investments	5	3,319	-	3,319	5,940	-	5,940
<b>Total income</b>		<u>27,506</u>	<u>180,900</u>	<u>208,406</u>	<u>45,088</u>	<u>696,303</u>	<u>741,391</u>
<b>Expenditure on:</b>							
Raising funds	6	22,754	-	22,754	38,528	-	38,528
Charitable activities	7	4,575	270,900	275,475	2,421	703,803	706,224
Other expenditure	15	-	-	-	71	-	71
<b>Total expenditure</b>		<u>27,329</u>	<u>270,900</u>	<u>298,229</u>	<u>41,020</u>	<u>703,803</u>	<u>744,823</u>
<b>Net income/(expenditure)</b>		177	(90,000)	(89,823)	4,068	(7,500)	(3,432)
Transfers between funds		(90,000)	90,000	-	(7,500)	7,500	-
<b>Net movement in funds</b>	11	(89,823)	-	(89,823)	(3,432)	-	(3,432)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		110,736	-	110,736	114,168	-	114,168
<b>Fund balances at 30 September 2024</b>		<u>20,913</u>	<u>-</u>	<u>20,913</u>	<u>110,736</u>	<u>-</u>	<u>110,736</u>

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

# FOOD FOR THE HUNGRY UK

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	17	8,838		27,308	
Cash at bank and in hand		105,850		535,076	
		<u>114,688</u>		<u>562,384</u>	
<b>Creditors: amounts falling due within one year</b>	18	(93,775)		(451,648)	
		<u></u>		<u></u>	
<b>Net current assets</b>			20,913		110,736
			<u></u>		<u></u>
<b>The funds of the charity</b>					
Unrestricted funds	20		20,913		110,736
			<u>20,913</u>		<u>110,736</u>
			<u></u>		<u></u>

The financial statements were approved by the trustees on 23 July 2025

M Viso  
Trustee

Company registration number 02394988 (England and Wales)

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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#### 1 Accounting policies

##### Charity information

Food For The Hungry UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 15 Palace Street, NORWICH, Norfolk, NR3 1RT, United Kingdom.

##### 1.1 Reporting period

The reporting period of Food For The Hungry UK changed and as a result the annual financial statements are presented for a period shorter than one year, this is to align the year end with the US controlling party. As a result the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

##### 1.2 Accounting convention

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

The financial statements included information solely relating to the individual company. The company is controlled by Food For the Hungry, a company registered in Arizona , USA

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

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

##### 1.3 Going concern

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

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.5 Income

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

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

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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#### 1 Accounting policies

(Continued)

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

#### 1.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable expenditure comprises grants made to fund the overseas work of FH as well as the costs incurred by the charity in making the grants, recruiting and sending appropriate people to assist where needed and informing people in the UK about the causes of physical and spiritual hunger and poverty, and about appropriate Christian responses.

#### 1.7 Cash and cash equivalents

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

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

#### **Basic financial assets**

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

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.10 Employee benefits

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

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

#### 1.11 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	24,187	106,959	131,146	32,648	180,492	213,140
Grants	-	73,941	73,941	-	515,811	515,811
	<u>24,187</u>	<u>180,900</u>	<u>205,087</u>	<u>32,648</u>	<u>696,303</u>	<u>728,951</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Core activities</b>		
Other income	-	6,500
	<u>-</u>	<u>6,500</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,319	5,940
	<u>3,319</u>	<u>5,940</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Fundraising agents	500	4,250
Advertising	510	1,555
Staff costs	-	16,958
Support costs	21,744	15,765
	<u>22,754</u>	<u>38,528</u>

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

### 7 Expenditure on charitable activities

	<b>FH 2024 £</b>	<b>Visits 2024 £</b>	<b>Total 2024 £</b>	<b>FH 2023 £</b>	<b>Visits 2023 £</b>	<b>Total 2023 £</b>
<b>Direct costs</b>						
Travel and motor expenses	-	3,375	3,375	-	585	585
Meeting expenses	-	-	-	-	112	112
Team costs	-	21,788	21,788	-	-	-
Bank charges	1,200	-	1,200	1,724	-	1,724
	<u>1,200</u>	<u>25,163</u>	<u>26,363</u>	<u>1,724</u>	<u>697</u>	<u>2,421</u>
Grant funding of activities (see note 9)	249,112	-	249,112	703,803	-	703,803
	<u>250,312</u>	<u>25,163</u>	<u>275,475</u>	<u>705,527</u>	<u>697</u>	<u>706,224</u>
	<u><u>250,312</u></u>	<u><u>25,163</u></u>	<u><u>275,475</u></u>	<u><u>705,527</u></u>	<u><u>697</u></u>	<u><u>706,224</u></u>
<b>Analysis by fund</b>						
Unrestricted funds	1,200	3,375	4,575	1,724	697	2,421
Restricted funds - general	249,112	21,788	270,900	703,803	-	703,803
	<u>250,312</u>	<u>25,163</u>	<u>275,475</u>	<u>705,527</u>	<u>697</u>	<u>706,224</u>
	<u><u>250,312</u></u>	<u><u>25,163</u></u>	<u><u>275,475</u></u>	<u><u>705,527</u></u>	<u><u>697</u></u>	<u><u>706,224</u></u>

### 8 Description of charitable activities

#### FH

Grant making to Food For The Hungry projects

#### SIS

Seconded International staff and team support

#### Visits

Food For The Hungry meeting and project attendance and Seconded International Staff visits.

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

### 9 Grants payable

	<b>FH 2024</b>	FH
	£	2023 £
Grants to institutions:		
Prog. Support - Bangladesh GOAC	24,750	32,500
Prog. Support - Bangladesh Fishing Project Faroe Islands	99,191	75,318
Prog. Support - Bangladesh Taltoli Livelihoods	-	46,300
Prog. Support - Kenya	2,934	210,145
Prog. Support - Rwanda	-	26,250
Prog. Support - Bangladesh	-	97,855
Better Tomorrow Project - Burundi	15,176	-
Catalogue Gifts	18	472
Emergency Relief	45	2,250
Girls Education Uganda	-	26,808
Child Focussed Community Transformation - Burundi	84,601	-
Child Focussed Community Transformation - Bangladesh	10,440	13,667
Community Partnership - Mwumba, Burundi	-	148,244
Child Focussed Community Transformation - other	11,957	21,589
Rwanda Azizi Life	-	2,000
Mustard Seed Shared	-	405
Other	-	-
	<u>249,112</u>	<u>703,803</u>
Grants to individuals	-	-
	<u><u>249,112</u></u>	<u><u>703,803</u></u>

-

### 10 Support costs allocated to activities

	<b>2024</b>	2023
	£	£
Employer's liability insurance	1,756	1,969
Phone, print, post & stationery	2,488	3,253
Sundries	85	463
Governance costs	17,415	10,080
	<u>21,744</u>	<u>15,765</u>
	<u><u>21,744</u></u>	<u><u>15,765</u></u>
<b>Analysed between:</b>		
Fundraising	<u>21,744</u>	<u>15,765</u>
	<u><u>21,744</u></u>	<u><u>15,765</u></u>

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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<b>11 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Loss on disposal of tangible fixed assets	-	71
	=====	=====

<b>12 Auditor's remuneration</b>	<b>2024</b>	<b>2023</b>
	£	£
Fees payable to the charity's auditor and associates:		
<b>For audit services</b>		
Audit of the financial statements of the charity	6,000	-
	=====	=====

**13 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

<b>14 Employees</b>		
The average monthly number of employees during the Period was: 1		
	<b>2024</b>	<b>2023</b>
	Number	Number
Employees	-	1
	=====	=====
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	-	16,958
	=====	=====

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

<b>15 Other expenditure</b>	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2024</b>	<b>2023</b>
	£	£
Net loss on disposal of tangible fixed assets	-	71
	=====	=====
	-	71
	=====	=====

**16 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

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### 17 Debtors

	<b>2024</b>	<b>2023</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	8,838	2,859
Prepayments and accrued income	-	24,449
	<u>8,838</u>	<u>27,308</u>
	<u><u>8,838</u></u>	<u><u>27,308</u></u>

### 18 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Other creditors	86,114	447,988
Accruals and deferred income	7,661	3,660
	<u>93,775</u>	<u>451,648</u>
	<u><u>93,775</u></u>	<u><u>451,648</u></u>

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2023		Movement in funds				Movement in funds				Balance at 30 September 2024		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	£	£	£	£
FH Projects	-	693,898	693,898	(701,398)	7,500	-	180,900	(270,900)	90,000	90,000	-	-	-
Mustard Seed Shared	-	405	405	(405)	-	-	-	-	-	-	-	-	-
Rwanda Azizi Life	-	2,000	2,000	(2,000)	-	-	-	-	-	-	-	-	-
	-	696,303	696,303	(703,803)	7,500	-	180,900	(270,900)	90,000	90,000	-	-	-

As shown above restricted fund balance as at 31 December 2024 are £nil.

Of the £105,850 held in the bank at the year end £86,114 was in respect of restricted funds, being amounts owed, pledged or promised and included within restricted fund other creditors as at 31 December totalling the same amount and split as follows:

	2024	2023
	£	£
Food for the Hungry Association	86,114	447,988
Seconded International Staff	-	-
Mustard Seeds Shared	-	-
Rwanda Azizi Life	-	-
	86,114	447,988

As a result Net Assets held in the balance sheet in relation to restricted funds as at 31 December 2024 totalled £nil.

# FOOD FOR THE HUNGRY UK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 30 SEPTEMBER 2024

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	110,736	27,506	(27,329)	(90,000)	20,913
	<u>110,736</u>	<u>27,506</u>	<u>(27,329)</u>	<u>(90,000)</u>	<u>20,913</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
General funds	114,168	45,088	(41,020)	(7,500)	110,736
	<u>114,168</u>	<u>45,088</u>	<u>(41,020)</u>	<u>(7,500)</u>	<u>110,736</u>

#### 21 Related party transactions

There were no disclosable related party transactions during the Period (2023 - none).

22 Cash absorbed by operations	2024 £	2023 £
Deficit for the Period	(89,823)	(3,432)
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(3,319)	(5,940)
(Gain)/loss on disposal of tangible fixed assets	-	71
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	18,470	(22,321)
(Decrease) in creditors	(357,873)	(91,613)
<b>Cash absorbed by operations</b>	<u>(432,545)</u>	<u>(123,235)</u>