

REGISTERED COMPANY NUMBER: 02394988 (England and Wales)
REGISTERED CHARITY NUMBER: 328273

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
Food For The Hungry UK

Argents Chartered Accountants
15 Palace Street
NORWICH
Norfolk
NR3 1RT

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for the year ended 31 December 2019

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Food For The Hungry UK

Report of the Trustees for the year ended 31 December 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of 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).

They 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

Objectives and aims

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. It does so as part of a family of autonomous national Food for the Hungry organisations. These collaborate and channel their support through a single international implementation arm to Field 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 in 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 also seeks to create public benefit by raising funds to support the work of individuals who are prepared to live among the poorest communities overseas where their skills provide significant benefit to the local population. Overseas staff are engaged in raising financial support to cover their secondment costs from churches and from family and friends, with the assistance and facilitation of FH-UK.

FH-UK and FH conduct their programmes without discrimination by politics, religion, disability or gender.

FH-UK maintains contact with other British Non-Governmental Development Organisations through membership of BOND (the British Overseas NGOs in Development). We are also members of Global Connections and Restored, a UK based organisation addressing issues of violence against women.

Main specific objectives for the year included:

- Evaluating new routes to grow the individual donor base that supports the charity
- Maintaining the UK support base for the Family and Community Transformation programme in Bangladesh
- Supporting existing Community Transformation projects in Maisha Bora in Kenya, and Mwumba in Burundi
- Commencing a new Community Transformation project in the cluster of communities in Buuri, Kenya
- Securing and implementing projects funded by grants from DFID and GOAC
- Obtaining grants for specific FH field projects
- Raising money for overseas appeals
- Supporting the existing base of individual sponsors of a number of FH Child Focussed Community Transformation projects in Africa and Latin America
- Supporting our overseas secondees

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.

Volunteers

The roles carried out by our volunteers and the approximate percentage of a full-time position these represent are as follows:

1. CEO 100%
2. Program Manager 100%
3. Project Manager 40%
4. Book keeper 30%
5. Child Sponsorship communications 60%

Food For The Hungry UK

Report of the Trustees
for the year ended 31 December 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Field Activities:

In 2018 FH-UK secured a multi-year grant in respect of a food security and nutrition project in Namatumba in Uganda.

The project has commenced and is on track to deliver its targets. A further project was secured in 2019 in respect of increasing pastoralists' income in Northern Kenya. This project has begun successfully.

The long-term sponsorship of the Maisha Bora Community in Kenya came to a successful conclusion with a graduation ceremony held in September 2019. Throughout its duration this project benefitted from the support of the SDL Foundation, for which we are extremely grateful. A team of employees from SDL attended the community's graduation ceremony.

FH-UK continues to support the activities of FH Bangladesh and their large team of local staff who work in seven regions of the country delivering their Family and Community Transformation programme. This programme is run in particularly vulnerable and disadvantaged communities where women are deprived and mistreated. The primary tool within this programme is running local learning and savings groups. These groups help 12-20 adults, usually women, to transform their own lives and communities with confidence, skills and Biblical values. Within each group participants are encouraged to contribute to their own group savings account, and receive literacy, health, legal and business training. It costs £36 a month to run a group helping to empower 12-20 women to realise their potential and, through economic development, lift their families out of poverty.

Mwumba Is one of the poorest communities in northern Burundi and FHUK has been supporting a long-term small-scale development project there since 2010. Following a full strategic review of the project in 2018, it was agreed to substantially increase the support to this community from 2019 onwards. Building on the success of the current project, there is considerable confidence that by increasing the size of interventions in the area we can leverage the economies of scale and efficiency of the resources employed, enabling our programme to have an impact on a significant proportion of the community, so that the whole community can graduate to a self-sustaining position within about 5 years.

Overseas Staff:

Tom MacGregor continued his multi-year assignment in Rwanda. Tom has established a marketing company called Azizi Life, which has established a number of successful product lines which are sold to customers overseas and is assisting in developing the local tourist industry.

Costs for seconded international staff (SIS) are covered by designated income. This designated income covers their personal allowance plus a contribution to UK administration and in all cases is also sufficient to provide a fund for contingencies and home visit costs.

Team Visits:

There were team visits to Maisha Bora, Kenya and Mwumba, Burundi during the year.

Staff:

Mr Paul Cornelius continued to hold the position of Chief Executive, Food for the Hungry UK. Mr Cornelius has significant experience of leadership positions in business as well as being an active Christian within his local community.

In addition the charity benefits from the support of a number of part-time or full-time volunteers who are involved in the UK administration of Child Development Programmes, the organisation of team visits, applications for grants from Governments and Trusts and the day-to-day management of the Charity's finances. A consultant has been contracted during 2019 to help with applications to Trusts and foundations.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Income Increased from £572,357 in 2018 to £715,302 in 2019. The increase was primarily due to higher grant and match funding associated with the two DFID grants secured by the Charity and an increase in donations received to support individual projects as set out below.

During the year the supporters who gave to the charity either by standing order or direct debit provided an average monthly contribution of £8760 (excluding Gift Aid) which compared to £9013 (excluding Gift Aid) in 2018).

In addition to our traditional sources of income the Charity benefitted in 2019 from the receipt of

- £95,000 in respect of two school projects in Rwanda.
- £40,000 in respect of grants from GOAC for a project in Bangladesh
- £22,000 in respect of a school and a water supply project in Ethiopia
- £65,290 in respect of a pipeline project in Uganda
- £28,663 Grant and £32,500 in match funding in respect of the DFID project in Kenya.
- £60,183 Grant in respect of the DFID project in Uganda

The £88,846 Grant funding covering the last two items represents income received in respect of the grants awarded to Food for the Hungry UK from the UK Government Department for International Development (DFID) from their UK Aid Direct Fund. Funds are claimed from DFID and spent in the UK or remitted to partners based on detailed expenditure forecasts. Any over- or under-spends are then settled the following quarter when actual expenditure is reported and reviewed. Receipts and funds remitted/other expenditure relating to these grants for the year were as follows:

	UgandaUK Aid Direct9SG6-M6 ZC-PR £	KenyaUK Aid DirectPDSH-R 37X-YV £
Grant received from DFID	<u>60,864</u>	<u>28,663</u>
Expenditure by FH-UK	-	-
Funds remitted to FH-UK partner	68,481	49,299
Expenditure by our partner	<u>(69,049)</u>	<u>(31,223)</u>
Under/(over-) spend of funds	<u>(568)</u>	<u>18,076</u>

FINANCIAL REVIEW

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.

Reserves 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 2019 based on the Charity's current administrative cost base.

At 31st December 2019 the Charity's reserves stood at £121,073. This figure is considered consistent with meeting the objectives set out by the trustees above.

The results of the company for the year ended 31st December 2019 are set out in the attached financial statements drafted in accordance with the Companies Acts.

The trustees of the charity consider the results for the year to be positive as they represent an increase in the level of funds raised and expenditure on projects compared with 2018.

Food For The Hungry UK

Report of the Trustees
for the year ended 31 December 2019

FUTURE PLANS

The Board of FH-UK has determined that the following will be the principal ways that FH-UK will aim to create public benefit:

- Increasing support for Child Focussed Community Transformation Programmes (CFCT) in designated locations. This will continue to be an area for investigation in 2020 in partnership with FH.
- Maintaining the individual donor support base for the Family and Community Transformation Programme in Bangladesh and seeking additional funding from appropriate grant giving organisations in the UK.
- Maintaining ongoing financial support for our designated Community Partnerships through to the successful graduation of an individual community at the end of their project. Currently we have partnerships of this type with Mwumba in Burundi and the Buuri cluster of communities in Kenya.
- In line with FH's international strategy FH-UK will look to increasingly concentrate the support it raises on the major locations being supported by the FH-UK field teams
- Continue to explore strategic partnerships with other third sector organisations whose aims and activities are consistent with FH-UK's vision and values
- By securing grants from DFID or GOAC to fund projects which deliver significant improvements to communities in FH-UK's target countries
- Continue to support our existing International Secondees who work for the benefit of the communities they serve in sub-Saharan Africa.

For 2020 the key areas of focus will be:

- 1) Working with the wider FH organisation to identify new ways to recruit individual supporters within the UK for FH's Child Focussed Community Transformation work
- 2) Successfully delivering (in partnership with FH Uganda and FH Kenya) the grants FH-UK has secured from DFID.
- 3) Maintaining and developing our relationship with GOAC
- 4) Identifying and securing new sources of project funding
- 5) Supporting and expanding the scope of the programme with communities in the region of Mwumba in Burundi and the Buuri cluster of communities in Kenya.
- 6) Developing an effective response to the challenges presented by the Covid19 pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

FH-UK has a board of trustees that meet a minimum of three times a year, one of those meetings being the Annual General Meeting. All directors of the company are also trustees of the charity. The Board has the power to appoint additional trustees as it considers fit. The number of trustees is not subject to any maximum, but may not be less than three.

In 2015 the Board of Trustees established the Finance and Risk Sub-Committee whose remit is to review and report back to the Board of Trustees on the Financial controls of the charity, longer term financial projections for the charity and the management of risk.

The experience and skill base of the current five trustees covers the following: Board membership for up to 20 years including one past or current member of the international executive team of FH, FH international Field Office experience, FH international Financial Management, preparing and leading teams to the Field, 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.

In 2019 there were no salaried employees. Mr Paul Cornelius (Chief Executive) and a number of part-time or full-time volunteers provide support to FH-UK on an unpaid basis.

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 British support in the form of funds, people and prayer for the operation of FH's international relief and development activities.

Wider network

Links with Food for the Hungry Association (FH)

FH, a not-for-profit association incorporated in Geneva Switzerland, maintains programmes in over 19 of the world's poorest countries, with international field staff numbering about 3000, mostly locally employed. FH-UK, together with FH and each of the other nationally based organisations, has chosen to affiliate to 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 committed to working with poor people 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.

During 2019 Mr Peter Howard served on the FH-UK Board of Trustees while being a member of the FH Executive Team.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risk Management Policy: a comprehensive review of risks is undertaken by the Finance and Risk Sub-Committee and documented in a Risk Register. This register also identifies key risks to be managed together with a Risk Mitigation Action plan. It was reviewed twice by the Board of Trustees during 2019.

Key risks that have been identified include:

- a) Board Membership. The Board will continue to look for the opportunity to recruit further trustees with appropriate skills and experience.
- b) Vulnerability to loss of key staff members. This has in part been addressed by agreeing the process to be followed to put in place a successor to the current CEO and by expanding the number of volunteers in key areas.
- c) Overseas staff support depends on a small number of key staff members in the UK. This has been addressed by greater integration of the support offered from the UK with that provided by FH International to all field-based secondees. This risk has also reduced as there is at the present time only one individual on secondment.

Employer's Liability, Public Liability and Legal Expenses have been insured under a Charity Connect policy with Ansvar.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02394988 (England and Wales)

Registered Charity number
328273

Registered office
15 Palace Street
NORWICH
Norfolk
NR3 1RT

Trustees
N Bicknell
S P Herbert
S Canham
P Howard
M Josten

Company Secretary
S Canham

Independent Examiner
Argents Chartered Accountants
15 Palace Street
NORWICH
Norfolk
NR3 1RT

Approved by order of the board of trustees on 29 April 2020 and signed on its behalf by:



S Canham - Trustee

Independent Examiner's Report to the Trustees of
Food For The Hungry UK

Independent examiner's report to the trustees of Food For The Hungry UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended
31 December 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mark Johnstone
FCA
Argents Chartered Accountants
15 Palace Street
NORWICH
Norfolk
NR3 1RT

29 April 2020

Food For The Hungry UK

Statement of Financial Activities
for the year ended 31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,932	660,591	713,523	570,846
Investment income	3	<u>1,780</u>	<u>-</u>	<u>1,780</u>	<u>1,511</u>
Total		54,712	660,591	715,303	572,357
EXPENDITURE ON					
Raising funds	4	19,906	3,811	23,717	27,785
Charitable activities	5				
Grantmaking to FH projects		1,964	659,941	661,905	493,204
Seconded International Staff and Team support		826	15,197	16,023	24,047
FH meeting and project attendance and Seconded International Staff visits		13,997	-	13,997	12,393
Other		<u>2,033</u>	<u>-</u>	<u>2,033</u>	<u>2,176</u>
Total		38,726	678,949	717,675	559,605
NET INCOME/(EXPENDITURE)		<u>15,986</u>	<u>(18,358)</u>	<u>(2,372)</u>	<u>12,752</u>
Transfers between funds	16	<u>(18,358)</u>	<u>18,358</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,372)	-	(2,372)	12,752
RECONCILIATION OF FUNDS					
Total funds brought forward		123,445	-	123,445	110,693
TOTAL FUNDS CARRIED FORWARD		<u><u>121,073</u></u>	<u><u>-</u></u>	<u><u>121,073</u></u>	<u><u>123,445</u></u>

The notes form part of these financial statements

Food For The Hungry UK

Balance Sheet
31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	13	203	-	203	290
CURRENT ASSETS					
Debtors	14	3,427	9,636	13,063	12,146
Cash at bank		<u>118,883</u>	<u>429,705</u>	<u>548,588</u>	<u>464,153</u>
		122,310	439,341	561,651	476,299
CREDITORS					
Amounts falling due within one year	15	(1,440)	(439,341)	(440,781)	(353,144)
NET CURRENT ASSETS					
		<u>120,870</u>	<u>-</u>	<u>120,870</u>	<u>123,155</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		121,073	-	121,073	123,445
NET ASSETS					
		<u>121,073</u>	<u>-</u>	<u>121,073</u>	<u>123,445</u>
FUNDS					
Unrestricted funds	16			<u>121,073</u>	<u>123,445</u>
TOTAL FUNDS					
				<u>121,073</u>	<u>123,445</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2020 and were signed on its behalf by:



S Canham - Trustee

Food For The Hungry UK

Cash Flow Statement
for the year ended 31 December 2019

	Notes	2019 £	2018 £
Cash flows from operating activities			
Cash generated from operations	1	84,619	52,625
Finance costs paid		(1,964)	(2,212)
Net cash provided by operating activities		<u>82,655</u>	<u>50,413</u>
Cash flows from investing activities			
Interest received		<u>1,780</u>	<u>1,511</u>
Net cash provided by investing activities		<u>1,780</u>	<u>1,511</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>464,153</u>	<u>412,229</u>
Cash and cash equivalents at the end of the reporting period		<u><u>548,588</u></u>	<u><u>464,153</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2019

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019 £	2018 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(2,372)	12,752
Adjustments for:		
Depreciation charges	87	124
Interest received	(1,780)	(1,511)
Finance costs	1,964	2,212
(Increase)/decrease in debtors	(917)	415
Increase in creditors	<u>87,637</u>	<u>38,633</u>
Net cash provided by operations	<u><u>84,619</u></u>	<u><u>52,625</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.19 £	Cash flow £	At 31.12.19 £
Net cash			
Cash at bank	<u>464,153</u>	<u>84,435</u>	<u>548,588</u>
	<u>464,153</u>	<u>84,435</u>	<u>548,588</u>
Total	<u><u>464,153</u></u>	<u><u>84,435</u></u>	<u><u>548,588</u></u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Allocation and apportionment of costs

Salary	Staff time
Employer's liability insurance	Staff time
Telephone, postage and stationery	Usage
Subscriptions	Relevance to activity
Depreciation	Usage of computers and equipment

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 30% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

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. DONATIONS AND LEGACIES

	2019 £	2018 £
Donations	357,179	404,725
Grants	356,344	166,121
	<u>713,523</u>	<u>570,846</u>

Grants received, included in the above, are as follows:

	2019 £	2018 £
Other grants	<u>356,344</u>	<u>166,121</u>

3. INVESTMENT INCOME

	2019 £	2018 £
Interest	<u>1,780</u>	<u>1,511</u>

4. RAISING FUNDS

Raising donations and legacies

	2019 £	2018 £
Staff costs	1,155	12,965
Fundraising and publicity	6,033	4,188
Fundraising consultancy	11,235	4,000
Support costs	5,294	6,556
	<u>23,717</u>	<u>27,709</u>

Investment management costs

	2019 £	2018 £
Support costs	-	76
	<u>-</u>	<u>76</u>
Aggregate amounts	<u>23,717</u>	<u>27,785</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Grantmaking to FH projects	1,964	659,941	-	661,905
Seconded International Staff and Team support	-	15,197	826	16,023
FH meeting and project attendance and Seconded International Staff visits	13,997	-	-	13,997
	<u>15,961</u>	<u>675,138</u>	<u>826</u>	<u>691,925</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2019

6. GRANTS PAYABLE

	2019 £	2018 £
Grantmaking to FH projects	659,941	490,992
Seconded International Staff and Team support	15,197	23,100
	<u>675,138</u>	<u>514,092</u>

The total grants paid to institutions during the year was as follows:

	2019 £	2018 £
Programme Support - Bangladesh	40,000	51,250
Programme Support - Burundi	(3,646)	215,615
Programme Support - Ethiopia	29,489	2,778
Programme Support - Kenya	70,452	32,500
Programme Support - Rwanda	96,791	28,149
Programme Support - Uganda	133,771	36,032
Work Teams - Various	17,090	6,620
Women of Action - Bangladesh	40,997	48,252
Marisha Bora - Kenya	(13,790)	42,452
Child Sponsorship - Various	188,717	52,932
Mustard Seeds Shared	660	1,260
Uganda Kitgum New Life Centre	-	(51,829)
Uganda GOAC PHH	-	19,960
Kenya Farming God's Way	-	466
Catalogue Gifts	747	1,364
Kenya Livestock Programme	(4,927)	-
Indonesia	45	1,146
Rohingya Relief	-	2,045
Mozambique Cyclone Idai	15,525	-
Buuri - Kenya	48,020	-
	<u>659,941</u>	<u>490,992</u>

The total grants paid to individuals during the year was as follows:

	2019 £	2018 £
SIS support - Rwanda	13,550	23,100
Support: Manescu - Kenya	1,647	-
	<u>15,197</u>	<u>23,100</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2019

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	5,294	-	5,294
Other resources expended	593	1,440	2,033
Seconded International Staff and Team support	<u>826</u>	<u>-</u>	<u>826</u>
	<u>6,713</u>	<u>1,440</u>	<u>8,153</u>

Support costs, included in the above, are as follows:

	Raising donations and legacies £	Other resources expended £	Seconded International Staff and Team support £	2019 Total activities £	2018 Total activities £
Employer's liability insurance	1,861	-	-	1,861	1,810
Telephone, postage, printing and stationery	2,880	360	360	3,600	5,252
Subscriptions	466	233	466	1,165	1,055
Sundries	-	-	-	-	74
Depreciation of tangible and heritage assets	87	-	-	87	124
Accountancy and IE	-	1,440	-	1,440	1,440
	<u>5,294</u>	<u>2,033</u>	<u>826</u>	<u>8,153</u>	<u>9,755</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019 £	2018 £
Depreciation - owned assets	<u>87</u>	<u>124</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Donations from trustees

During 2019 donations made by Trustees to the Charity totalled £2,730 in aggregate.

Notes to the Financial Statements - continued
for the year ended 31 December 2019

10. STAFF COSTS

	2019 £	2018 £
Wages and salaries	1,155	12,965
	<u>1,155</u>	<u>12,965</u>

The average monthly number of employees during the year was as follows:

<u>2019</u>	<u>2018</u>
-------------	-------------

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,048	510,798	570,846
Investment income	<u>1,511</u>	<u>-</u>	<u>1,511</u>
Total	61,559	510,798	572,357
EXPENDITURE ON			
Raising funds	27,785	-	27,785
Charitable activities			
Grantmaking to FH projects	2,212	490,992	493,204
Seconded International Staff and Team support	947	23,100	24,047
FH meeting and project attendance and Seconded International Staff visits	12,393	-	12,393
Other	<u>2,176</u>	<u>-</u>	<u>2,176</u>
Total	45,513	514,092	559,605
NET INCOME/(EXPENDITURE)	<u>16,046</u>	<u>(3,294)</u>	<u>12,752</u>
Transfers between funds	<u>(3,294)</u>	<u>3,294</u>	<u>-</u>
Net movement in funds	12,752	-	12,752
RECONCILIATION OF FUNDS			
Total funds brought forward	110,693	-	110,693
TOTAL FUNDS CARRIED FORWARD	<u>123,445</u>	<u>-</u>	<u>123,445</u>

12. UK AID DIRECT GRANTS

As shown in notes 2 and 6 grants were won by Food for the Hungry UK from the UK Government Department for International Development (DFID) within their UK Aid Direct Fund. Funds are claimed from DFID and spent in the UK or remitted to partners based on detailed expenditure forecasts. Income and spending by Food for the Hungry UK relating to these grants for the year was as follows:

	Uganda AidDirect9SG 6-M6ZC-PR £	KenyaUK Aid PDSH-R37X- YV £
Grant received from DFID	<u>60,864</u>	<u>28,663</u>
Funds remitted to FHUK partner	<u>68,481</u>	<u>49,299</u>

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2019 and 31 December 2019	<u>1,025</u>
DEPRECIATION	
At 1 January 2019	735
Charge for year	<u>87</u>
At 31 December 2019	<u>822</u>
NET BOOK VALUE	
At 31 December 2019	<u>203</u>
At 31 December 2018	<u>290</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Gift aid	11,118	9,350
Prepayments and accrued income	<u>1,945</u>	<u>2,796</u>
	<u>13,063</u>	<u>12,146</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Food for the Hungry Association	439,341	347,357
Accruals	1,440	5,787
	<u>440,781</u>	<u>353,144</u>

16. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	123,445	15,986	(18,358)	121,073
Restricted funds				
FH projects	-	(18,358)	18,358	-
	<u>123,445</u>	<u>(2,372)</u>	<u>-</u>	<u>121,073</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,712	(38,726)	15,986
Restricted funds			
FH projects	645,394	(663,752)	(18,358)
Seconded international staff	15,197	(15,197)	-
	<u>660,591</u>	<u>(678,949)</u>	<u>(18,358)</u>
TOTAL FUNDS	<u>715,303</u>	<u>(717,675)</u>	<u>(2,372)</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	110,693	16,046	(3,294)	123,445
Restricted funds				
FH projects	-	(3,294)	3,294	-
	<u>110,693</u>	<u>12,752</u>	<u>-</u>	<u>123,445</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2019

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,559	(45,513)	16,046
Restricted funds			
FH projects	487,698	(490,992)	(3,294)
Seconded international staff	23,100	(23,100)	-
	<u>510,798</u>	<u>(514,092)</u>	<u>(3,294)</u>
TOTAL FUNDS	<u>572,357</u>	<u>(559,605)</u>	<u>12,752</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	110,693	32,032	(21,652)	121,073
Restricted funds				
FH projects	-	(21,652)	21,652	-
	<u>110,693</u>	<u>10,380</u>	<u>-</u>	<u>121,073</u>
TOTAL FUNDS	<u>110,693</u>	<u>10,380</u>	<u>-</u>	<u>121,073</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,271	(84,239)	32,032
Restricted funds			
FH projects	1,133,092	(1,154,744)	(21,652)
Seconded international staff	38,297	(38,297)	-
	<u>1,171,389</u>	<u>(1,193,041)</u>	<u>(21,652)</u>
TOTAL FUNDS	<u>1,287,660</u>	<u>(1,277,280)</u>	<u>10,380</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

Food For The Hungry UK

Detailed Statement of Financial Activities
for the year ended 31 December 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	357,179	404,725
Grants	<u>356,344</u>	<u>166,121</u>
	713,523	570,846
Investment income		
Interest	<u>1,780</u>	<u>1,511</u>
Total incoming resources	715,303	572,357
EXPENDITURE		
Raising donations and legacies		
Wages	1,155	12,965
Fundraising and publicity	6,033	4,188
Fundraising consultancy	<u>11,235</u>	<u>4,000</u>
	18,423	21,153
Charitable activities		
Travel and motor expenses	13,015	12,198
Meeting expenses	982	195
Bank charges	1,964	2,212
Grants to institutions	659,941	490,992
Grants to individuals	<u>15,197</u>	<u>23,100</u>
	691,099	528,697
Support costs		
Management		
Employer's liability insurance	1,861	1,810
Telephone, postage, printing and stationery	3,600	5,252
Subscriptions	1,165	1,055
Sundries	-	74
Computer equipment	<u>87</u>	<u>124</u>
	6,713	8,315
Governance costs		
Accountancy fees	<u>1,440</u>	<u>1,440</u>
Total resources expended	<u>717,675</u>	<u>559,605</u>
Net (expenditure)/income	<u><u>(2,372)</u></u>	<u><u>12,752</u></u>

This page does not form part of the statutory financial statements