



Annual Report and Financial Statements

Year ended 31st December 2024

Handicap International UK operating as
Humanity & Inclusion UK

Company Limited by Guarantee Registration Number 4010383 (England and Wales).
UK Registered Charity number 1082565.

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Photo: An HI staff member enters a camp for displaced people in the Gao region of Mali. Thousands of people have fled a violent crisis and are in need of protection. HI teams are providing mental health and psychosocial support.

Legal information

Legal Name	Handicap International UK
Operating Name	Humanity & Inclusion UK (HI UK)
Board of Trustees	Peter Burdin (Chair) Chloe Marshall (Vice Chair, appointed Chair 28/02/2025) Vhernie Manickavasagar (Treasurer) Stephanie Milano Thomas Morrow Nicola Peckett Nana Obuo Raphael Ayse Suevari Oliver Thorn Benjamin Cohen (stepped down 11/12/2024)
Chief Executive	George Graham
Senior Management Team	Polly Arcscott Mathieu Chaumeil Jane Morris Tom Shelton
Auditors	Crowe U.K. LLP 4th Floor, St James House, St James Square, Cheltenham GL50 3PR
Registered Office	Romero House 55 Westminster Bridge Road London SE1 7JB +44 (0)870 774 3737
Legal Advisors	Joffe & Partners 25 Southampton Buildings, London WC2A 1AL
Bankers	Unity Trust Bank plc Four Brindley Place Birmingham B1 2JB
Company number	4010383
UK registered charity number	1082565
Website	humanity-inclusion.org.uk

Mali © B. Coulbaly / HI

Introduction from our Chief Executive

Resilience amid violence, destruction and civilian harm

2024 was a tough year for millions of people.

In Gaza, we saw an intensity of destruction and civilian harm that hasn't been witnessed anywhere in the world for many years. Tens of thousands of people lost their lives. Tragically, this toll included three of our colleagues: Nahla, Muna and Sabreen. These three exceptional women worked with us as a livelihood officer, a social worker and a rehabilitation specialist. They were killed in their homes, alongside their children.

We also lost staff members in Lebanon and Syria. Abbas, the team leader of one of our mine action operations in Lebanon and a volunteer civil defence firefighter, was killed in a drone strike along with two other firefighters. He leaves his four children behind. Samer, an inclusion caseworker in Syria, was tragically killed by a stray bullet.

This annual report is written in the memory of all our lost colleagues.

Despite enduring such terror and violence, dealing with persistent aid blockages and restrictions on humanitarian access, and the complete destruction of our office and one of our warehouses, our teams in Gaza were able to achieve remarkable things. They delivered physiotherapy and mental health support,

distributed hygiene items, first aid kits, wheelchairs, crutches and other mobility aids, and ran risk education sessions to protect children and adults from unexploded weapons. Their work made a vital difference for tens of thousands of people.

Sadly, other places also endured horrors in 2024. I'm especially proud of our efforts to raise awareness about the terrible – and terribly neglected – situation in Sudan, where tens of thousands of people have been killed and 12.5 million have been forced to flee their homes.

In 2024, HI UK's experts in emergency rehabilitation, armed violence reduction, disability inclusion, humanitarian shelter and inclusive education supported programmes in dozens of countries.

We worked with renowned photographer and disability advocate, Giles Duley, to produce a set of powerful stories showing the resilience of Sudanese refugees with disabilities as they make new lives for themselves across the border in Chad. Our fundraising event in November really brought home the scale of what is happening and the urgency of an international response.

The war in Ukraine also ground on, tearing up people's lives. Our wonderful teams continued to support survivors of explosive weapons, provide rehabilitation and psychological support, help people with disabilities and vulnerable households to meet their basic needs, and facilitate the rapid delivery of humanitarian supplies through shared storage and transport services. Towards the end of the year, it was a huge honour to be chosen by the Daily Telegraph as one of their Christmas Charity Appeal partners, raising money for our work in Ukraine. This came at

the request of David Knowles, their much-loved podcast host who very sadly died earlier in the year. The appeal raised precious funds for our work, while also giving us a platform to raise awareness about the situation of the many disabled and vulnerable people struggling to get by in that war-torn country.

Our wide-reaching impact

As ever, the team also supported work in many other places as well. We responded to typhoons in the Philippines, supported disabled girls into education in the Democratic Republic of Congo, helped people facing flooding and drought in Bangladesh and Madagascar, and provided disability-inclusive healthcare in Sierra Leone. Our specialists in inclusive education, emergency rehabilitation, disability inclusion, humanitarian shelter and armed violence reduction supported programmes in Lebanon, Senegal, Nepal, Cambodia and Ethiopia, to name just a few.

In the UK, our fundraising teams broke new records, raising more money from individuals, trusts, foundations and companies than ever before. We continued our vital Stop Bombing Civilians campaign and launched a new challenge events programme. We also renewed our efforts to highlight the incredible impact donors can make by leaving a legacy to HI in their will.

Our fundraising achievements are testament to the energy and commitment of our staff to make the biggest difference they can for the people we serve, but also, of course, to the wonderful generosity of our many supporters, without whom we would achieve nothing. To those who gave to us this year, we cannot thank you enough.



Gaza © Y. Nateel / HI

Facing the future with determination

As we start 2025, we face serious headwinds from a worldwide reduction in government support for international development, including a 40% cut in the UK aid budget. This will put us under pressure financially, but it will also make our work – and the funding we secure from our many supporters – even more precious and impactful than ever.

As a team, we are determined to tackle this new challenge and to make the biggest difference for disabled and vulnerable people that we can. ■



George Graham
Chief Executive
Humanity & Inclusion UK

Message from our Chair

Responding to challenges in an agile, creative way

I am delighted to step into the role of Chair of HI UK. I take my commitment to the organisation very seriously and look forward to leading the Board to support HI UK's life-changing work around the world.

It is impressive how far we have come as a UK charity. This is thanks to the efforts of our fantastic staff team and the unwavering support of our donors. HI UK plays a vital part in the HI federal network, increasing its financial contribution to international programming year on year.

Globally, it is a very difficult time. We particularly remember our colleagues and their families who have lost their lives in Gaza, Lebanon and Syria this year and whose tragic deaths remind us of the daily risks taken by humanitarians around the world.

International aid budgets are reducing, humanitarian crises are becoming even more prolonged and the level of need amongst the most vulnerable communities is unprecedented. However, we are in a very good position to respond to these challenges in an agile, creative way. Together, the Board and HI UK team are determined to do everything we can for the people that we exist to serve.

During this financial year, the Board has continued to take a very proactive approach to risk management. We have appreciated the need to review and diversify our funding streams, even before the recent government aid cuts, given the downward trend in overseas aid over recent years. In this context, we have been delighted to see our best results ever for individual and major giving this financial

vital support to disabled and vulnerable people in so many conflict and disaster-afflicted countries around the world.

As an organisation with inclusion in our name as well as at the heart of our programmes, the Board of HI UK have been working to strengthen our frameworks for ensuring equity in our approach to recruitment and pay across ethnicity, gender and disability.

We are deeply grateful to all our UK supporters, donors and partners, without whom our life-changing work would not be possible.

year. Meanwhile, UK aid funding from the UK government remains key to our programming capacity - from disability inclusion in Ukraine to girls' education in the Democratic Republic of Congo, support for disabled refugees in Jordan and disability-inclusive healthcare in Sierra Leone.

We would not have the flexibility and agility to continue our programmes without our major donors. A huge thank you to players of People's Postcode Lottery for helping us prepare vulnerable populations for disasters and to the many other trusts, foundations and corporate partners that enable us to provide

We are proud to be a Disability Confident Employer since 2023 and now a Disability Confident Leader. As we recruit new members to our Board this year, we aim to ensure that we not only have all the relevant skills but also that Board represents the communities we serve. Diversity, equity and inclusion is as much at the core of our approach to Board recruitment as it is in our staff recruitment.

This year, our work on demining and explosive risk education brought much media attention, including on Radio 4's Today Programme, on ITV and in the Telegraph, as part of our

wonderful partnership for their Christmas Charity Appeal.

I was delighted to attend an enlightening and moving talk by our land release specialists, Gary Toombs and Simon Elmont, about their work in Gaza surveying unexploded ordnance, including large bombs. They predict it will take 30 years to completely clear unexploded ordnance from Gaza; sadly, this can only start in earnest once the conflict has ceased. Likewise in Ukraine, we are looking at a similar period before the Ukrainian people can walk safely around their towns and countryside.

I am proud to serve HI UK as Chair and will do my utmost to support our wonderful team, as well as to work alongside my fellow Chairs of the other HI national associations to ensure that we continue to serve the world's most vulnerable people the very best that we can.. ■



Chloe Marshall
Chair
Humanity & Inclusion UK



Khaleel Ishaq Yousef, age 9, is from Geneina, in the Darfur region of Sudan, where he lost a leg during the conflict. He now lives in in Farchana refugee camp, in Chad, and uses crutches provided by HI, as well as receiving physiotherapy and strength and conditioning sessions.

He says, "Before I stayed at home all day, and now I can move around, which is good for my health. I go with my friends who like to play and climb trees. I watch from the shade of the tree, but I'm still happy!"

The HI network

About us

Our vision

Outraged at the injustice faced by people with disabilities and vulnerable populations, we aspire to a world of solidarity and inclusion, enriched by our differences, where everyone can live in dignity.

Our mission

Humanity & Inclusion (HI) is an independent and impartial aid organisation working in situations of poverty and exclusion, conflict and disaster. We work alongside people with disabilities and vulnerable populations, taking action and bearing witness in order to respond to their essential needs, improve their living conditions and promote respect for their dignity and fundamental rights.

Our values

HUMANITY

Our work is underpinned by the value of humanity. We include everyone, without exception and champion each individual's right to dignity. Our work is guided by respect, benevolence and humility.

INCLUSION

We advocate inclusion and participation for everyone, upholding diversity, fairness and individual choice. We value difference.

COMMITMENT

We are resolute, enthusiastic and bold in our commitment to developing tailored, pragmatic and innovative solutions. We take action and rally those around us to fight injustice.

INTEGRITY

We work in an independent, professional, selfless and transparent manner.



Our structure

The HI network is comprised of a Federation, eight national associations (Belgium, Canada, France, Germany, Luxembourg, Switzerland, the United Kingdom and the United States), and the HI Institute for Humanitarian Action.

The HI Federation, established in 2009, implements the network's programmes in around 60 countries under the name "Humanity & Inclusion", "Humanité & Inclusion" or "Handicap International", depending on the country.

HI's national associations, founded between 1982 and 2006, are called "Handicap International" in Belgium, France, Germany, Luxembourg and Switzerland, and "Humanity & Inclusion" in Canada, the United Kingdom and the United States.

The HI Institute for Humanitarian Action is responsible for defining the ethical framework underpinning HI's actions. The Institute analyses the ethical and political issues facing the HI movement and the aid sector in general.

Who we support

HI exists to support disabled and vulnerable people around the world. The groups that we support include:

- **People with disabilities** and those living with chronic disabling diseases
- **Organisations** that promote the rights and wellbeing of people with disabilities
- **People at risk of becoming disabled** because of disease or violence
- **Refugees**, people living in disaster areas or people displaced by crises
- **People threatened by weapons or explosive devices** during or in the aftermath of conflicts.

Our areas of work

EMERGENCIES

In emergencies, we distribute relief items, we provide healthcare, rehabilitation and psychosocial support, we make sure water, sanitation and shelters are accessible to everyone, and we help other relief organisations be as inclusive as possible.

CONFLICTS

In conflict situations, we clear landmines and explosive remnants of war, we educate communities about the risks, we help survivors rebuild their lives through physiotherapy, prosthetic limb fitting and psychological support, and we promote inclusive education and livelihoods. Globally, we campaign for an end to the use of landmines, cluster munitions and explosive weapons in populated areas.

LONG-TERM DEVELOPMENT

In our development work, we focus on inclusive health, rehabilitation and education, we support economic inclusion and food security, and we work alongside local disabled people's organisations to enable them to advocate for their rights and to get their voices heard.

Our impact

WORLDWIDE PRESENCE

480 projects in **58** countries

PEOPLE SUPPORTED BY HI'S ACTIONS

DIRECT SUPPORT

3,099,629 people

received goods or services as part of a project implemented by HI or its operating partners.

INDIRECT SUPPORT

15,161,785 people

benefitted from the effects of goods or services received by people HI directly supported.

GLOBAL STAFF

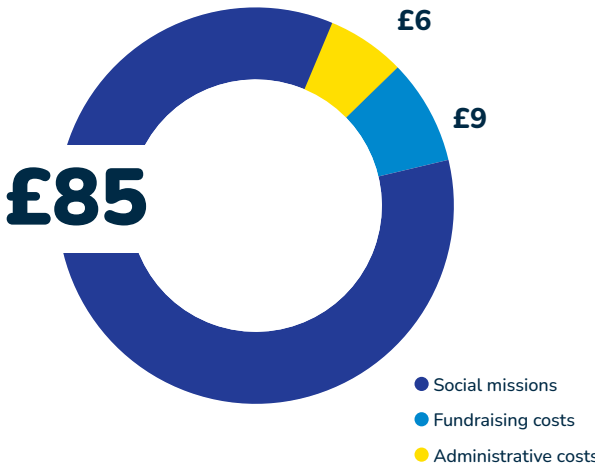
5,362 people

including:

- 4,438** local staff in project countries
- 271** international staff in project countries
- 388** headquarters staff working in programme management
- 265** staff working in support services, fundraising and communication.

Impact figures represent the actions of the HI network in 2024. Staff figures are expressed in annual full-time equivalent positions.

For every £100 spent by the HI network*



* Financial figures represent the actions of the HI network in 2024. For more information please see the HI Network Annual Report available at hi.org

Trustees' Report

2024 Highlights

How our UK team supported HI's mission in 2024

Our purpose at HI UK is to bring tangible improvements to the living conditions of people with disabilities and vulnerable populations by supporting HI's mission and programmes worldwide.

In 2024, we aimed to achieve this by raising funds, influencing policy and practice, and providing high-quality technical expertise to our country programmes. This was underpinned by a strong focus on building a diverse, motivated and connected staff team with effective support functions and a strong, supportive and ambitious culture.

This section explains how we achieved these goals in 2024 in each of our areas of activity, and shares some of our highlights for the year.

SUDAN AND CHAD

In Sudan, brutal civil war has forced more than 12 million people from their homes. Half of these are children. An unknown number of people – certainly tens of thousands – have lost their lives. 25 million people face crisis levels of hunger. Among these, it is the most marginalised, especially people with disabilities, who have been hardest hit.

In 2024, we continued our

emergency response supporting Sudanese people with injuries and disabilities in Chad, where some 900,000 refugees have fled. We also launched a programme inside the Darfur region of Sudan, despite the very high security risks. As well as providing direct support, we also worked to raise awareness of the crisis, including through our partnership with renowned photographer Giles Duley and Legacy of War Foundation, with whom we hosted a joint exhibition and dinner at the Savoy Hotel in London in November.

GAZA

The situation in Gaza remained extremely challenging throughout 2024. Since the conflict escalated in October 2023, we have lost three staff members to bombing. Nahla was a livelihood officer, Muna was a social worker and Sabreen was a rehabilitation specialist. All three were killed alongside their children. We also saw the destruction of our office and the demolishing of one of our warehouses. Despite these hardships, our team of over 300 colleagues was able to continue to do vital, life-saving and protective work, including distributing relief supplies, supporting people with existing

disabilities or new injuries, and providing mental health care. We also deployed our UK-based explosive ordnance specialists to assess the scale and nature of the threat posed by unexploded weapons and to support the UN and other humanitarian actors to navigate the highly dangerous environment.

UKRAINE

In Ukraine, our teams worked tirelessly to support the most vulnerable victims of the relentless war. We helped disabled, older and isolated people living on the front lines to receive the supplies and support they needed to survive the winter. We educated children in underground classrooms on how to stay safe around landmines and unexploded weapons. We provided physical rehabilitation for injured people and we ran mental health support sessions to help adults and children deal with their deep psychological scars. We also supported other humanitarian organisations, helping them better include people with disabilities and providing a shared logistics service to get medicines, vaccines and relief items to their destinations as fast and as safely as possible.

PROMOTING DISABILITY INCLUSION

In 2024, we set up an internal Centre of Expertise in Disability Inclusion (CEDI) as part of our Innovation and Development Division. The purpose of this team is to provide technical support to projects, strengthen capacity across HI and provide technical assistance to external stakeholders. We supported programmes in Ukraine, Bangladesh, Syria and Latin America, developed resources and training guides, and helped the Syrian and Somali teams to adopt guidelines on inclusive humanitarian action.

As well as running programmes to support vulnerable and disabled people around the world, another important part of our work is influencing the UN, other humanitarian organisations and the Government here in Britain to do the same. In the UK, we met ministers and politicians from different political parties to encourage them to turn their warm words about disability inclusion into concrete actions. We also engaged the Foreign, Commonwealth and Development Office (FCDO) to persuade them to recommit to the vital concept of 'leave no one behind' as they refresh their international development strategy.

ARMED VIOLENCE REDUCTION

In 2024, our UK-based Armed Violence Reduction specialists deployed to Gaza, Laos, Lebanon, Syria and Ukraine, and in addition oversaw operations in Colombia, Ethiopia, Iraq, Mozambique, Senegal, Syria and Yemen to release land from contamination



by mines and other unexploded ordnance. They also conducted training in the UK on explosive ordnance disposal. We continued to assess potential new projects via assessment and meetings and to investigate new modalities of integrated programming.

As ever, innovation was a big part of our work, including introducing and trialling the use of body-worn cameras, the development of drone technology for survey and remote-management technologies to disarm unexploded weapons more safely and efficiently.

Our teams attended and presented at the Anti-Personnel Mine Ban Treaty conference in Geneva on training and present on a panel of experts on victim assistance, providing recommendations for governments on implementation of new commitments in this

area. We also joined the Fifth Review Conference of the Convention on the Prohibition of the Use, Stockpiling, Production and Transfer of Antipersonnel Mines and Their Destruction in Cambodia.

In addition, our colleagues made numerous media appearances on local, national and international news outlets, including the BBC, in particular to discuss our work in response to the conflict in Gaza.

EMERGENCY REHABILITATION

We provided emergency rehabilitation support to teams in Chad, Egypt, Ethiopia, Gaza, Lebanon, South Sudan and Sudan, including on how to handle conflict-related injuries and wounds. We provided remote support to Interburns for essential burns training for nurses in Senegal and developed

a critical care module for advanced burns care. In addition, we worked with the World Health Organisation (WHO) to establish a rehabilitation-specialised emergency care team. This involved running a series of simulation exercises. We also supported the WHO in developing a set of minimum standards and recommendations for medical teams responding to highly infectious disease outbreaks.

INCLUSIVE EDUCATION

HI UK leads HI's work globally on inclusive education. In 2024, our Inclusive Education team supported approximately 50 projects in 26 countries, including Bangladesh, Cambodia, Jordan, Laos, Lebanon, Myanmar, Nepal, the Occupied Palestinian Territories and Rwanda. We attended and presented at the UNESCO forum in Paris on Inclusion in Education in February. This was a high-level policy dialogue and international forum with global leaders and education stakeholders to celebrate 30 years since the "Salamanca

Statement", which emphasised the need for children to learn together in inclusive schools. We also supported the FCDO with the refresh of their internal Inclusive Education Policy and contributed to a report on inclusive education by the Canadian Parliament.

SHELTER AND NON-FOOD ITEMS

In emergencies, the need for shelter and non-food items such as hygiene kits or equipment for cooking often becomes critical. In 2024, our team supported programmes in Gaza and Lebanon, the start-up of activities in the Darfur region of Sudan, the development of new opportunities in Nepal, and guidance for teams in Afghanistan, Niger and the Philippines. In addition, we developed and provided training, improving typhoon mitigation measures and improving emergency distributions. This work makes an enormous difference to the safety and wellbeing of disabled and vulnerable people fleeing violence or facing a natural disaster.

MEDIA OUTREACH

2024 was our best ever year for media coverage. Our work was reported on in a wide range of national newspapers, including the Express, the Guardian, the Independent, the Mail, the Telegraph and the Times. Our staff and spokespeople also appeared on broadcast media, including the BBC, ITV, LBC, Sky, Talk TV and numerous radio stations. A lot of the coverage was focused on Gaza and Ukraine, but we also shared stories about our work in Sudan, Syria, Lebanon and Senegal.

OFFICE MOVE

As well as working hard to raise money, support our country teams and campaign for disability inclusion, we also made some changes to how we work. The most important of these was to move into a new shared office space with other NGOs hosted by CAFOD, the international development charity. We made this move to further improve our cost-efficiency so that even more of the funds we raise go directly to our programmes. Our new building is very high-performing from an ecological perspective, so the move has also helped us make a big reduction in our carbon footprint.



Photo: Raphaël Honzounnon, aged 10, was born with partial paralysis. For a long time, he was unable to walk.

Today, thanks to HI's inclusive education project in Benin, he runs and walks independently to school, where he is studying with the hope of becoming a doctor.



THE TELEGRAPH CHRISTMAS APPEAL

The Telegraph Christmas Appeal launched on 2nd November, with HI lucky enough to be one of the four chosen charity partners. The relationship came about at the bequest of David Knowles, the host of the Telegraph's most popular ever podcast – Ukraine: The Latest – who tragically died earlier in the year.

Throughout November and December 2024 and January

2025, the Telegraph published 18 stories about our work in Ukraine and the people who work for us and support us.

At the start of December, members of our team joined editors and journalists for a fundraising phone-in for Telegraph readers. Our lead for disability inclusion, Sophie Allin, also spoke about our work in Ukraine at a special carol service for journalists and readers at St Brides Church in London.

We were also lucky enough to have the support of broadcaster and psychologist Dr. Sian Williams, who wrote a moving piece about the psychological impact of living in a conflict zone.

In total, the appeal raised more than £107,000 for our work in Ukraine – a fantastic and hugely appreciated achievement.

Trustees' Report

Support for our work

Institutional partners

We are grateful to the Foreign, Commonwealth and Development Office (FCDO) for supporting our programmes across Africa, Asia and the Middle East. These include the multi-country Disability Inclusive Development programme, managed by SightSavers, as well as partnerships with other organisations including the Danish Refugee Council, Save the Children, Norwegian Refugee Council, Concern Worldwide and CARE.

We are also proud to be a member of the Start Network, which allows us to access rapid, innovative funding for under-the-radar emergencies. In 2024, these included recurrent crises in Madagascar, the Philippines and Bangladesh funded under the Start Ready mechanism, as well as crises in Nepal, Niger, Peru, Rwanda and Yemen.



Photo: Ajida, aged 12, lives in Cox's Bazar refugee camp in Bangladesh. She has cerebral palsy which for a long time prevented her from standing or walking. Today, she can walk to school on her own, thanks to orthoses and an access ramp supplied by HI.

Partnerships and philanthropy

After our strongest year yet with our Partnerships and Philanthropy programme, we want to express special gratitude to our longstanding and new partners in trusts, foundations and corporates, as well as philanthropic individuals, for making vital change happen in extremely challenging circumstances and contexts.

The generosity from private organisations and individuals to our ongoing emergency responses in Gaza, Sudan and Ukraine was heartwarming. They also supported our continuing work in Syria, one year on from the terrible earthquakes, and our disaster risk education and cyclone-response work in the Philippines. They were also very generous in supporting our development work: inclusive education and vocational training in Burkina Faso; inclusive livelihoods, particularly for young women, in Egypt; our work in prisons in Madagascar; and our support for people with diabetes in Senegal. Our warmest thanks go to all our major donors, on behalf of the people we exist to serve. Your significant donations change lives for the better.

To continue our fundraising endeavours, we welcomed more than 30 donors and partners to The Savoy on 7th November. In partnership with Legacy of War Foundation, we exhibited Giles Duley's powerful photographs of the under-reported Sudan crisis, from refugee camps in Eastern Chad, before dinner and an



Photo: Sawkine, 8, was badly hit by shrapnel when her family home in Geneine, Darfur, was hit by an explosion. She sustained a spinal cord injury, leaving her paralysed from the waist down. Her mother, Toma, was also injured by a gunshot to her leg. After escaping over the border to Chad, Sawkine and her mother received daily rehabilitation care from Humanity & Inclusion's team at the MSF field hospital in Adré.

impactful talk by Giles about his trip to Chad to witness HI's work in action. Many thanks to those who attended and donated, and especially to The Savoy for their very kind pro bono support.

We want to especially thank players of People's Postcode Lottery for raising £1.75 million, and for committing to another year of support in 2025. Their amazing contribution has funded our work on the Syria Crisis and the Stop Bombing Civilians campaign, as well as our preparation of vulnerable populations for disasters. These funds awarded through Postcode Global Trust also enable us to carry out inclusive emergency responses, as well as help support our physical rehabilitation of victims of conflict, natural disaster, poverty and exclusion around the world. We really value wonderful long-term partnerships such as this.



EA Foundation
Sustainability | Poverty reduction | Education



Individual giving

Our supporters are at the heart of everything we do and we are so grateful to everyone who helps to make our work possible.

At HI, we are committed to fundraising in an ethical and sustainable way, aiming to be open and transparent with our supporters at all times. We are also continually reviewing our strategy of investment, which is aimed at offering more ways for donors to give, while making sure have efficient systems in place to manage supporter preferences and data.

How you can support our life-changing work

There are so many ways in which you can support HI's work alongside disabled and vulnerable people worldwide:

- Support HI's life-changing work by making a one-off donation.
- Join our amazing regular donors by setting up a monthly gift to make an impact in the long term.
- Sign the 'Stop Bombing Civilians' petition on our website.
- Organise a fundraising event or personal challenge! Our team can provide free resources.
- Schools, clubs, churches and community groups can also fundraise and take action as part of our campaigns.

In 2024, we continued to develop our multi-channel individual giving programme, further improving our online presence, launching a new challenge events programme, and making it easier for supporters to include a gift to HI in their wills.

On behalf of all the team at HI and everyone whom your donations help us to support, thank you so much for your generosity.

- If you are a philanthropist or represent a company or trust, why not call our team to explore how you can make the greatest difference through a bespoke partnership.
- If you are thinking of leaving a gift in your will to help change lives, please consider remembering Humanity & Inclusion UK. Anyone can leave a legacy to charity and continue to make a difference for generations to come.

Please visit our website: humanity-inclusion.org.uk
email supportercare.uk@hi.org
or call us on 0870 774 3737 to find out more.

Thank you!

OMAID IS BURSTING WITH ENERGY!

Photo: While playing with friends and feeding animals near his home when he was just 5 years old, Omaid found an abandoned landmine. The explosion changed his life forever, resulting in the loss of his right leg.

Omaid was provided with physiotherapy and elbow crutches by HI and is hoping to receive a prosthesis soon.

In the meantime, he attends school, plays cricket, and has recently begun learning tailoring in the afternoons. Omaid remains hopeful for the future, dreaming of becoming a doctor to help others in similar situations.

There is no prosthesis workshop near Omaid's home in Kunduz. HI is currently building a modern prosthetics and rehabilitation centre in Kunduz that will allow children like Omaid to get all the services they need without having to travel long distances.



Governance, structure and management

Constitution and governance

Handicap International UK was founded in 1999. It was registered as a company limited by guarantee on 8th June 2000 and as a charity on 22nd September 2000. In 2018, the charity adopted a new operating name, Humanity & Inclusion UK, which is the name referred to throughout this document (alongside HI UK).

The organisation is governed by its Articles of Association, a copy of which is available at the registered office and at Companies House. HI UK is part of the global Humanity & Inclusion Network (HI), composed of a Federation, the HI Institute and eight national associations including HI UK.

HI UK is governed by its Board of Trustees, which is responsible for ensuring a strong strategic focus in line with the charitable aims of the organisation and with HI's global strategy. In accordance with governance best practice, the Board aspires to follow the principles of the voluntary Charity Governance Code as proportionate to the charity's circumstances; a review of our compliance with the Code was completed in 2022.

HI UK has taken into consideration the Charity Commission's guidance on public benefit when outlining the objectives and activities for the year being reported on, as well as for

subsequent years within our strategy. This guidance specifies that a charity must ensure that its purpose is carried out in ways that provide public benefit, must identify and minimise risks of harm to the charity's beneficiaries or to the public in general as a result of its conduct, and must make decisions about who benefits from the charity in ways that are consistent with its purpose. The trustees assure themselves of this by monitoring and scrutinising reports from management and by reviewing risks each quarter, including risks of harm to beneficiaries or members of the public.

Photo: After Amani, 28, fled the war in North Kivu, DRC, her daughter Inaya, aged two, began to show signs of malnutrition. As a result, Inaya had a speech delay and could not stand upright.

Today, Inaya can walk, is interested in toys and asks to go to the potty, thanks to stimulation therapy sessions provided by HI in Bulengo camp for displaced people.

As a member of the HI Network, HI UK supports and contributes to the work of the wider Federation. An international governance structure and an operational framework have been agreed within the Network in order to rationalise and share resources, and the Federation has agreed in our joint strategy to meet any shortfall of funds.

In 2024, the HI UK Board was represented on the Federal General Assembly with two seats. This General Assembly has ultimate governance oversight of the HI Organisation.

HI UK aims to select Trustees in a manner consistent with its equal-opportunities and diversity & inclusion policies. Trustee vacancies are advertised and we aim to advertise vacancies with diversity, equality and inclusion in mind, so that our adverts are accessible to a wide pool of potential candidate. Applicants are shortlisted for interview by a panel of the Board and appointments are recommended to and made by the full Board on merit against objective criteria and considering the benefit of diversity. Trustees are appointed for a three-year term and are subject to a re-election procedure. After 9 years a Trustee must retire but can be reappointed and there is no maximum period of tenure, subject always to the requirements of the Charity Governance Code. The Board regularly discusses its effectiveness and its ability to work together as a team.

On acceptance of an invitation to join the Board, new Trustees are given an induction that includes information about HI and HI UK's work policies and procedures,



Photo: In the department of Meta, Colombia, HI's humanitarian deminers, many of them women, are committed and determined to bring peace and prosperity back to their land. So far, the teams have released 9,153 m² of land back to the region's 8,771 inhabitants.

governance (including Trustees' roles and responsibilities), an explanation of the relationships with the Federation and other national associations, and the federal and national strategies.

Board meetings are held a minimum of four times per year and additionally as required. In addition, a Finance, Audit & Risk Committee and a People & Culture Committee meet regularly and as necessary between Board meetings and make recommendations to the full Board. Recommendations made and actions agreed by the Board committees are reviewed and ratified at Board meetings.

Day-to-day management of the organisation is devolved to the Chief Executive, who reports to the Board and has frequent contact with the Chair and

Trustees. There is a delegation of authority which formalises the delegation of powers to the Chief Executive and sets out the matters that are expressly reserved for determination by the Board and cannot be delegated. The Chief Executive remains responsible for the matters delegated and is required to report to the Board as the Board deems appropriate.

All of the Trustees are members of the charity and guarantee to contribute £1 in the event of a winding up of HI UK. The Trustees are also directors of HI UK for the purposes of company law. They are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).



Environmental, Social and governance (ESG)

The Board of Trustees has determined the following areas as being significant environmental, social and governance factors for HI UK:

- Environmental footprint
- International programmes and advocacy
- Diversity and inclusion
- Adherence to the Charity Governance Code
- Institutional policies and code of conduct
- Safeguarding
- Organisation and salaries

ENVIRONMENTAL FOOTPRINT

HI UK:

2022 was our baseline year for calculating the carbon footprint of both HI UK and the HI Federation. As HI UK, we have set ourselves the goal of achieving Net Zero emissions by 2047, which is 25 years from this baseline. We calculate our emissions using the French “Bilan Carbone” (carbon footprint) model, developed by the French Environment and Energy Management Agency, in line with the methodology adopted by the HI Federation.

YEAR	2024	2023
EMISSIONS	TOTAL in tonnes of carbon dioxide equivalent (tCO2e)	
Scope 1 (Direct emissions)	0 tonnes	10 tonnes
Scope 2 (Indirect emissions associated with purchase of electricity, steam, heat or cooling)	0 tonnes	13 tonnes
Scope 3 (All other indirect emissions)	Purchased goods and services – 9 tonnes for employee food and drink (not counted as organisational emissions); other emissions data not available (see notes) Upstream transportation and distribution – 0 tonnes Waste generated in operations – not available (see note) Business travel – 71 tonnes Employee commuting – 12 tonnes Upstream leased assets – 13 tonnes Downstream transportation and distribution – 0 tonnes	Purchased goods and services – 22 tonnes for employee food and drink (not counted as organisational emissions); other emissions data not available (see notes) Upstream transportation and distribution – 0 tonnes Waste generated in operations – not available (see note) Business travel – 26 tonnes Employee commuting – 8 tonnes Upstream leased assets – 0 tonnes Downstream transportation and distribution – 0 tonnes
Total Emissions	105 tonnes (including international flights and employee food and drink)	80 tonnes (including international flights and employee food and drink)

Some changes were made to the methodology used for 2024, which substantially explains the variance between the 2023 figures and the 2024 figures. We are confident that our methodology for 2024 is more accurate than in previous years. We intend to harmonise our methodology in future years.

The total emissions for 2023 represent an increase on our 2022 figure. This is mainly due to the change in number of employees (calculations were done for 15 employees in 2022 whereas this year they were for 24 employees).

Remarks on emission measures:

Scopes 1 & 2 – gas and electricity use

In 2024, HI UK moved to a new shared building where we no longer own or control the Scope 1 and Scope 2 emissions. HI UK owns no vehicles.

Scope 3

Category 1: Purchased goods and services

Emissions for goods and services are included in the parameters for HI’s global HI carbon footprint assessment. We were not able to produce data for goods and services procured by HI UK in 2024. However, in line with our international methodology, we have included in this category data on emissions for employees-bought food & drinks (although these are sometimes considered to be personal rather than organisational emissions).

Category 4: Upstream transportation and distribution

HI UK does not produce any emissions under this category.

Category 5: Waste generated in operations

We do not have specific data on the waste and water generated as an organisation as this is managed through the lease arrangements as part of the building operation.

Category 6: Business travel

All employees were surveyed regarding their business travel, including their destinations, methods of transport, distances travelled and, if flying, the number of stopovers. International flights were our single biggest source of emissions. Our travel policy is to travel by train to UK and European destinations (see further below).

Category 7: Employee commuting

Emissions in these areas were assessed using a staff survey. This was not a high-emission area for the HI UK team, with many people using low-emission modes of transportation to and from work.

Category 8: Upstream leased assets

In 2024, we included emissions from our leased office space under this category. These emissions relate to energy use (electricity and heating) in our premises at Romero House, which is managed by CAFOD and over which we have no operational control. To calculate our share of emissions, we applied a pro-rata approach based on our occupancy. This methodological change from 2023 (when energy was partially included under Scope 1 and 2) ensures alignment with international standards, avoids double counting and enhances transparency in our carbon reporting.

Category 9: Downstream transportation and distribution

HI UK does not produce any emissions under this category.

Our current measured tCO2e is 106 tonnes. However, this figure would be higher if we were able to measure and include the contributions from our procurement, waste & water and digital consumption.

In order to progress to achieve Net Zero by 2047, we have adopted the following carbon-reduction targets:

- Measured emissions to decrease to 54 tCO2e by 2027. This would be a reduction of 25% on the baseline year.
- Measured emissions to decrease to 36 tCO2e by 2030. This would be a 50% reduction on the baseline year.

HI UK's ‘Green Team’ is responsible for three key areas of activity:

- Policy – To work on projects, including our Carbon Reduction Plan, that improve policies designed to reduce the impact of our operations on the environment.
- People – To communicate with colleagues on how they can be conscious of the environment in their work, to encourage green practices across the business and to bring the environment into everyday decision-making.
- Private – To provide tips to colleagues about how they can live their personal lives in ways that have less impact on the environment.

Our Travel policy states requirements for travelling by train rather than aeroplane to certain business destinations in the UK and Europe.

Our Environmental and Sustainability policy states our commitment to reducing our carbon footprint and promoting good environmental practices. The policy also details employees' responsibility to adopt behaviours that minimise their environmental impact.

Reducing carbon emissions was one of the criteria in our decision in April 2024 to move to a new and more sustainable office, with solar panels and underfloor heating.

In the future, we intend to implement the following further measures:

- Update our procurement policy – We will revise this policy to establish emission management, mitigation and reporting as key criteria in our choices of supplier
- We will work on a way to request our suppliers to have a CRP and/or commitment to Net Zero and to provide us with emissions data for our business with them
- Continue to develop staff awareness on sustainability
- Propose changes to our practices in order to reduce our digital footprint, including ensuring use of low-impact methods for sharing large files and reducing our digital storage
- Review our CRP.

The HI Federation

HI's ambition is to reduce its global greenhouse gas emissions by 50% by 2030. This ambitious objective is in line with the commitments of the Paris Agreement, which defines the trajectory to be followed to limit global warming and its impacts as much as possible.

In 2024, HI adjusted the measurements of its CO2 emissions and revised the 2019 baseline for its programmes.

A target of a 30% reduction in air travel was set for 2025, which should enable us to achieve a 21% reduction in our headquarters' footprint.

In our country programmes, action was taken to limit the waste generated by our activities and reduce our energy and fuel consumption. To reduce our purchasing footprint, our suppliers were asked to adopt an environmental approach, thereby improving not only our impact, but also that of our partners.

INTERNATIONAL PROGRAMMES AND ADVOCACY

HI UK's charitable purpose is to meet the basic needs, improve the living conditions and promote respect for the dignity and fundamental human rights of disabled and vulnerable people worldwide. Through our work in 2024 we have spent £11.4m in contribution to the HI Network's global efforts. As described above, HI UK has also influenced policy and practice on disability inclusion and explosive weapons and our technical staff have designed and delivered programmes around the world, with a particular focus

on inclusive education, armed-violence reduction, emergency rehabilitation and humanitarian action.

DIVERSITY & INCLUSION

HI UK has a formal set of commitments on diversity and inclusion. This includes principles on inclusive behaviours, communication, advocacy, recruitment, pay & reward, data and governance. As part of these commitments, in 2024, we continued to hold regular sessions to learn more and share insights about discrimination or to hear from different people about their experiences.

In 2024, we have continued our commitment as a "Disability Confident Leader" and continued to promote the scheme and disability inclusion with all our partners and our colleagues within the HI network. We also expanded our work to partner with the Royal National Institute of Blind People (RNIB) to become a 'Visibly Better Employer'. In addition, we are running annual surveys to track diversity data, including metrics related to disability inclusion.



We seek to maintain a diverse Board. During the 2024 financial year, the gender balance among our ten Trustees was six women and four men; two Trustees being people of colour; and two describing themselves as having a disability. Diversity and inclusion is a standing item in quarterly Board meetings, with a

designated Board focal point and detailed oversight included in the terms of reference of the Board's People & Culture Committee.

CHARITY GOVERNANCE CODE

The Charity Governance Code outlines the following principles:

Principle 1: Organisational purpose.

The Board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.

Principle 2: Leadership.

The charity is headed by an effective Board that provides strategic leadership in line with the charity's aims and values.

Principle 3: Integrity.

The Board acts with integrity. It adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps achieve the charity's purposes. The Board is aware of the significance of the public's confidence and trust in charities. It reflects the charity's ethics and values in everything it does. Trustees undertake their duties with this in mind.

Principle 4: Decision making, risk and control.

The Board makes sure that its decision-making processes are informed, rigorous and timely, and that effective delegation, control and risk assessment, and management systems are set up and monitored.

Principle 5: Board effectiveness.

The Board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.

Principle 6: Equality, diversity and inclusion.

The Board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of the organisation's charitable purposes.

Principle 7: Openness and accountability.

The Board leads the organisation in being transparent and accountable. The charity is open in its work unless there is good reason for it not to be.

We are confident that our structure and approach adhere well with both the letter and the spirit of each of these principles.

Following the 'apply or explain' principle set out in the Charity Governance Code, we have one current Trustee who has served on the Board for more than nine years, our newly appointed Chair, Chloe Marshall. She was appointed Chair after a rigorous process of recruitment involving advertising externally (ensuring this was placed in order to attract the most diverse candidates), selection of a shortlist of three candidates and three stages of interview by different members of our Board and the Chair of the Board of the HI Federation, and was determined to be the best candidate for the role of Chair.

In 2025, we plan to introduce an evaluation process for the Board whereby the Board reviews its own performance and that of individual trustees, including the Chair, in line with the Charity Governance Code, including how the Board works together and other factors relevant to its

effectiveness. This will include evaluating the Board's balance of skills, experience and knowledge and its diversity in the widest sense, which is something we already do whenever looking a recruitment of new trustees, however we will bring this into our regular review process.

INSTITUTIONAL POLICIES AND CODE OF CONDUCT

HI's institutional policies and directives set out the principles to be respected by all of its employees and partners across the network, including HI UK. Alongside these policies, HI's overarching Code of Conduct outlines HI's expectations of staff and volunteers. It aims to protect all beneficiaries of HI's direct and indirect actions, and people from communities in contact with these actions, especially children, women, people with disabilities and anyone in a vulnerable situation. The Code also applies to all staff, volunteers and trustees as between themselves.

The following institutional policies are available at: www.hi.org/en/institutional-policies

- Code of conduct
- Safeguarding framework
- Child protection policy
- Disability, gender and age policy
- Protection of beneficiaries from sexual exploitation, abuse and harassment policy
- Anti-fraud, bribery and corruption policy
- Counterterrorism measures and regulations policy
- Safety and security policy
- Environmental agenda

SAFEGUARDING

Safeguarding is a key element of our Code of Conduct and associated institutional policies and HI UK has both a safeguarding focal point member of staff as well as a safeguarding lead trustee on the Board who oversee safeguarding matters for HI UK and who are supported by the HI Federation Safeguarding team. Both HI Federal policies and HI UK staff policies provide mechanisms for safeguarding concerns to be raised and escalated. Concerns are kept in strictest confidence and with the wellbeing of the complainant a priority.

ORGANISATION AND SALARIES

During 2024, HI UK employed a full-time equivalent team of a little over 29 people (average staff headcount) to achieve its charitable objectives. We were also supported by volunteers and a secondment from the civil service with varied roles across the organisation.

HI UK aims to be a median employer compared to similar organisations in the UK and we participate in regular market surveys in order to achieve this. We publish salaries in our job adverts in order to ensure transparency and to promote

fairness. Levels of remuneration for all employees, including key management personnel, are determined using our salary grading system. Salary increases are based on a combination of cost-of-living and performance-related measures, and are reviewed annually, overseen by the People & Culture Committee of the Board.

Photo: A Sudanese girl taking part in a strength and conditioning session with HI's team in Farchana refugee camp, Chad, after fleeing conflict in the Darfur region of Sudan.



Chad © T. Nicholson / HI

Principal risks and uncertainties

RISK MANAGEMENT PROCESS

In 2024, the Finance, Audit & Risk Committee conducted a “deep dive” each quarter into one of five categories of risk in order to interrogate the quality of the planning and mitigations in place for each risk in that category. In addition, any new or significantly evolving risks were discussed in each quarterly meeting in the context of the overall risk picture, as were any serious incidents that may have occurred.

PRINCIPAL RISKS

The most significant risks and uncertainties that HI UK faces as an organisation at the time of this report relate to the following areas:

Institutional funding:
A significant proportion of HI UK’s funding comes from institutional donors, principally, the Foreign & Commonwealth Development Office (FCDO). The amount of UK Official Development Assistance that is being made available for international work by NGOs fell very substantially in 2020 and 2021, and in February 2025 substantial further cuts were announced. The 2020/2021 cuts have already resulted in a significant reduction in institutional income for HI UK since our 2020 financial year. The cuts announced in February 2025 are expected to affect our budget slightly in 2025 and substantially from 2026. Additionally, terminations by the

US Government of a large number of contracts with other parts of the HI Network have caused all HI National Associations, including HI UK, to be required to reduce budgeted non-mandatory operating costs, such as training, recruitment and travel. Further reductions to operating costs are expected in the short term. HI UK’s financial support from the HI Federation for HI UK operating costs means that reductions in institutional funding should not affect HI UK in the short term; however, there is a longer-term risk that we will not be able to grow our institutional funding pipeline. To mitigate this risk, we have strategic plans in all our programmes, well-established ways of working with HI’s technical teams to ensure high-quality project design and implementation, and a programme of work to increase the engagement of our country teams with the FCDO and other donors. We are also active in maintaining our profile and reputation with central FCDO teams and key partners, including through work in 2024 to support the Government in refreshing its strategy on international development and to increase its focus on the goal to ‘Leave No One Behind’.

Programme management:
Given the very difficult contexts in which we work, in particular in fragile and conflict-affected states, there is a continuing risk

of challenges in programme management, whether related to speed of delivery, quality of services, efficiency of expenditure or compliance with donor requirements. As HI UK, we do not have direct management oversight of our programmes, as this responsibility is delegated to the HI Federation. However, we manage risks of any UK donor-funded programmes by maintaining close contact with programme teams, offering guidance and training in key areas related to implementation of UK funded contracts, systematically reviewing project reports and, on occasion as required, making visits.

Safeguarding of our staff, volunteers, partners and the populations with whom we work:

Given that our mission is to help disabled and vulnerable people, one of the most important elements of our operations is the safeguarding of those that we work with, as well as those who work for us. Accordingly, one of the principal risks to our organisation is to be faced with a safeguarding complaint and/or for that complaint not to be handled appropriately. In order to protect the people that we work with, as well as our staff and volunteers, and to reduce all forms of safeguarding risk, we continue to take a number of mitigation measures both at HI UK and across the HI Network.

We operate under a Federation-

wide Safeguarding Framework, which aims to ensure that we comply with international standards on safeguarding. Together with our associated institutional policies, including the Code of Conduct, Child Protection Policy and Protection of Beneficiaries from Sexual Exploitation, Abuse and Harassment Policy, the Framework aims to ensure staff and other representatives of HI comply with the standards and expectations that we have set ourselves. It provides a clear system for how to report concerns as soon as they are identified or suspected, and guidance on how HI will respond rapidly to any concerns and carry out investigations. It also ensures managers have appropriate training and support to deal with safeguarding issues.

The Safeguarding Framework applies to all entities within the HI Federal network, including the Federation, the National Associations (including HI UK),

the HI Institute and all country offices and teams. It applies to all HI employees, volunteers, interns, consultants, contractors and trustees, as well as accompanying partners and family members of international staff.

To facilitate knowledge and understanding of safeguarding obligations, focal points are appointed at the Board, management and staff level, and compulsory training courses are conducted for all staff and Trustees.

Additional safeguarding risk mitigations that HI UK has in place include a reference and police-check process for new recruits when relevant to the role, an effective serious-incident reporting procedure (implemented in line with the Safeguarding Framework as well as legal and donor reporting requirements in the UK) and a rolling programme of staff-led reviews of our major safeguarding risks. In addition, HI's operational

partners and service providers are required to comply with and implement the principles under HI's Safeguarding Framework and accompanying policies, unless their own organisation has a Code of Conduct and/or Safeguarding Framework that meets the required standards.

Retention of key staff:

In order to mitigate the risk of losing key staff, we are working proactively across a range of areas to promote employee engagement, including implementing a learning and development plan, continually improving our organisational culture, promoting diversity and inclusion, training managers to support mental health, talking openly and frequently about wellbeing, enabling flexible working, and promoting feedback and honest discussion.

Management of commercial contracts:

HI UK and the HI Network as a whole are adapting to the growing tendency of institutional funders to offer commercial contracts that render payment of funds conditional upon (and subsequent to) meeting specific performance criteria, as opposed to simpler grant funding agreements. Many of our current contracts with the FCDO are commercial contracts. Commercial contracts require increased monitoring and reporting to ensure that the performance and funding conditions are met. This increases the financial as well

Loading a convoy of trucks carrying 260 pallets of HI supplies to be distributed in Gaza. The shipment included 8,000 diapers and incontinence supplies, 1,000 dignity kits, 1,000 hygiene kits, 50 kitchen kits, and 70 wound dressing kits.

as operational and reputational risks associated with them. The HI Network has mitigation measures in place to manage these risks, including building the capacity of our teams to manage such contracts well and proactively learning from the commercial contracts that are already in place. For current commercial contracts, roles and responsibilities are clear, with HI UK supporting and advising country teams on compliance and risk and supporting the management of relations with partners and the FCDO, as needed.

Counter-terrorism requirements:

As an organisation working in areas where there is a known risk of terrorist activity, the need to ensure full compliance with counter-terrorism requirements requires constant oversight and we have a Network-wide counter-terrorism policy in place. Our UK team works to ensure that all country offices are aware of, implement and are trained on our global policy. We also share this policy with partners and funders during due-diligence assessments for all grants and contracts, as required. In addition, we participate in the Bond Sanctions and Counter- Terrorism Working Group to ensure we have the latest sector-wide understanding of risks and concerns in this area.

Fraudulent fundraising in the name of HI:

As for any charitable organisation, there is a high likelihood of criminal actors fraudulently using HI's name to raise money. We have processes in place to ensure rapid reporting and response to any such incidents, including signposting people who report fraud to the police



Photo: HI physiotherapist Yevhen Rudov with Andrii, from Donbass (Donetsk region). Andrii had a leg amputated after being seriously injured in a bombardment in May 2022.

and notifying the public through social media and our website. Unfortunately, we were made aware of 3 such incidents in 2024, in Gloucestershire, Corsham and Durham, which we reported promptly. We are unaware of any impact on our operations.

Data protection breach or cybercrime:

This is a growing area of risk for all organisations and one where constant improvements are needed in order to remain protected. In 2023, we introduced a new data-retention policy to ensure we comply fully with best practice in data protection. With support from the HI Federation, we have also further strengthened our IT protocols, which the Federation tests regularly. In 2024, we worked with data protection specialists to renew our Cyber Essentials Plus certification.

Reputational risk from public communications on sensitive topics:

Some of the conflicts and political

contexts in which HI UK works are highly controversial. This is especially true of the situation in Gaza. While HI operates according to principles of impartiality and neutrality in order to advocate for and carry out our humanitarian missions, there is a risk that HI UK, the HI Federation or other members of the HI Network may adopt public positions on sensitive issues that alienate key stakeholders for HI UK, such as ministers, funders or supporters. In mitigation, we promote a careful and principled approach to public communication, aiming to ensure that all our positioning is consistently in line with clearly articulated principles, including the principle of neutrality, and requiring sign-off for any new policy positions. Our Network-wide social media guidelines were refreshed in 2024. In addition, the Board requires the Chief Executive to engage the Chair prior to HI UK taking any public position that may carry a reputational risk.



RAISING VOLUNTARY INCOME

HI UK is committed to maintaining the highest standards in our fundraising. We are a member of both the Chartered Institute of Fundraising and the Fundraising Regulator, and we comply with best practice in fundraising through the Code of Fundraising Practice. We also comply with the Data Protection Act 2018 and the UK implementation of the General Data Protection Regulation (GDPR) and have a policy on protecting potentially vulnerable supporters in line with these requirements. We ensure that any third-party organisations we work with adhere to these requirements too.

We work to ensure that our policy on fundraising with people in vulnerable circumstances is followed by all our fundraisers and suppliers. Our Team Heads and Fundraising Manager review all fundraising materials and provide training to our fundraisers, and those fundraising

on our behalf, when required. In addition, we incorporate the Institute of Fundraising’s ‘Treating donors fairly’ guidance into our fundraising. We regularly review our fundraising marketing channels and propositions and take on feedback from our supporters and the public. Our supporter promise can be found on our website at humanity-inclusion.org.uk/en/our-promise-to-you.

In 2024, HI UK received 3 complaints related to supporter communications. All complaints were responded to and resolved.

FINANCIAL REVIEW

HI UK’s income in 2024 was £13.04m, which represents a 62% increase from 2023 where we had an income of £8.05m. This growth was primarily due to a higher volume of grants and contracts from institutional sources, supplemented by an increase in private donations and legacies.

Our income from partnerships

and philanthropy increased from £519k to £750k. This was mainly due to good support from private foundations, especially from players of People’s Postcode Lottery. Our income from individual giving increased from £645k to £771k.

The HI Federation continued to maintain investment in HI UK, providing in total £1,863k (compared to £1,365k in 2023) to support HI UK’s strategy to grow, invest in UK projects, diversify our income sources and support our running costs.

RESERVES POLICY

HI UK’s reserves are intended to facilitate cash flow and to act as a contingency against unexpected expenditures or shortfalls in fundraising, with the aim of preventing any significant disruption to our charitable activities. They are evaluated in the context of the support provided by the global HI Network and are reviewed whenever budget projections are revised or when our exposure to risk changes. If needed, expenditure levels can be materially adjusted within a twelve-month period to fit revised funding levels.

HI UK’s policy is to retain the equivalent of two months of UK activity costs which equates to £368k. This policy is in line with the HI Network, which has a target for reserves of equivalent

to two months’ activity budget, excluding exceptional costs and the costs of strategy-related projects. At the end of 2024, HI UK’s total reserves – defined as unrestricted funds excluding fixed assets – stood at £358,993. For 2025, we have decided to adjust our reserves target by an additional £92k to better reflect the costs of two months of activity; in 2025, the total amount of reserves will therefore be £373k. The trustees approve this volume in light of the support HI UK receives from the HI Network, the good diversification of income sources and expenditure commitments, and strong voluntary income.

FUTURE PROSPECTS

We continue to work towards our strategic framework, across these three pillars:

- 1. Bring tangible improvement to the living conditions of people with disabilities and vulnerable populations through key opportunities linked to our organisational mission.
- 2. Be an innovative fundraising organisation, responding to the funding opportunities available to meet the needs of our programmes.
- 3. Have a diverse, happy and connected workforce, in an innovative, compliant and tech-savvy environment.

In 2025, we intend to achieve these objectives by:

- Providing technical expertise to HI programmes in disability inclusion, humanitarian mine action, inclusive education, emergency rehabilitation and shelter & non-food items



Photo: Ershad, aged 2, is a Rohingya refugee. Due to having Down's syndrome, he has been stigmatised by his community. But, thanks to HI's teams, he has made remarkable progress in offering a glimmer of hope and newfound respect.

- Promoting innovations such as ‘tele-rehabilitation’ technologies and the use of drones and body-worn cameras in mine clearance
- Encouraging the UK Government to implement its Disability Inclusion & Rights Strategy and to meet its commitments in the Political Declaration on the use of explosive weapons in populated areas
- Raising funds for humanitarian emergencies and HI’s longer-term work
- Establishing HI as a partner of choice among key organisations
- Building our network of supporters across the UK
- Continuing to improve our digital capability.

Under our fundraising strategy, we will continue to spread our efforts between institutional funding, major giving (philanthropy, trusts,

foundations and corporate partnerships) and individual giving. With an experienced team in place and more streamlined systems, we anticipate growing individual giving significantly. We also hope to see sustained institutional funding income in 2025, though we anticipate a decline in opportunities from 2026. Behind these efforts we will work to increase our visibility and connections with all key audiences. With these elements in place, we expect to see a small decline in steady income growth over the coming year.

GOING CONCERN

The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve



Photo: Anai, 12, has a birth anomaly that prevents her from walking. Her father had to carry her the 3km to school, so she missed a lot of classes. But since receiving a wheelchair from HI's team in Rhinpo camp, Uganda, Anai can finally get to class every day, much to her delight. She says: "I love going to school because I love learning and I make lots of friends there!"

months from the date when the financial statements are authorised for issue.

HI UK has adequate resources to continue its operational existence for the foreseeable future, with a number of institutional grants and major gifts already having been secured for 2025 and beyond.

In addition, the HI Federation has confirmed it will provide sufficient funds to continue to support the charitable activities of the charity. Having considered the above as well as our fixed costs, the Trustees believe that it is appropriate to continue to adopt the going concern basis in preparing this annual report and financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of HI UK for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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 judgments 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the provisions of the charity's constitution. 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.

Disclosure of information to Auditors

Insofar as each of the Trustees of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report)

of which the charity's auditor is unaware. Each Trustee has taken all of the steps that he/she should have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information..

Registered office:
Romero House
55 Westminster Bridge Road
London SE1 7JB



Signed on behalf of Trustees

Treasurer:

Vhernie Manickavasagar

Date: 3rd June 2025

Independent auditor's report

to the members of Handicap International UK
for the year ended 31st December 2024

OPINION

We have audited the financial statements of Handicap International UK ('the charitable company') for the year ended 31 December 2024, which comprise Statement of Financial Activities, Balance Sheet, Cashflow Statement 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 31 December 2024 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATED TO GOING CONCERN

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

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

months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 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, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared 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.

**MATTERS ON WHICH WE ARE
REQUIRED TO REPORT BY
EXCEPTION**

In light of the knowledge and understanding of the charitable company and their 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
- 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 trustees' responsibilities statement set out on page 30, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**AUDITOR'S RESPONSIBILITIES FOR
THE AUDIT OF THE FINANCIAL
STATEMENTS**

Our objectives are to obtain

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

**EXTENT TO WHICH THE AUDIT
WAS CONSIDERED CAPABLE
OF DETECTING IRREGULARITIES,
INCLUDING FRAUD**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed

audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were: General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of income recognition from grants and contracts and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance, Audit & Risk Committee about their own identification and assessment of the risks of irregularities, designing audit procedures over the recognition of grant and contract income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect

non-compliance with all laws and regulations.

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.



Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
Cheltenham

Date: 10 June 2025

Financial Statements

Our 2024 accounts



STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure account)
For the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOME FROM:					
Donations & Legacies (including Contribution from HI Federation)	2	2,846,479	370,553	3,217,032	2,293,620
Charitable activities	3	932,735	8,893,116	9,825,851	5,762,289
TOTAL INCOME		3,779,214	9,263,669	13,042,883	8,055,909
EXPENDITURE ON:					
Raising funds	4	1,536,260	-	1,536,260	904,405
Charitable activities					
Overseas Programmes					
Humanitarian emergencies		287,624	5,095,557	5,383,181	1,682,996
Long-term development		1,168,634	3,246,466	4,415,100	3,800,191
Multi-sector programmes		694,696	370,553	1,065,249	1,164,787
UK Projects		-	551,093	551,093	503,530
Total Charitable activities	5	2,150,954	9,263,669	11,414,623	7,151,504
TOTAL EXPENDITURE		3,687,214	9,263,669	12,950,883	8,055,909
NET INCOME / (EXPENDITURE)	8	92,001	-	92,001	-
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		92,001	-	92,001	-
RECONCILIATION OF FUNDS:					
Total funds at 1st January 2024		281,540	-	281,540	281,540
TOTAL FUNDS at 31st December 2024		373,541	-	373,541	281,540

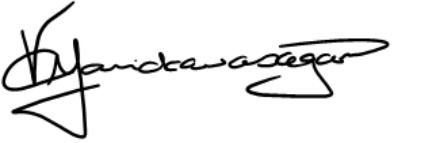
The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.

Photo: Enas, 5 years old, was born with a malformation of the left knee. She has been supported since she was two years old by Aqrabat Hospital, one of HI's partners in northwest Syria. Enas is receiving rehabilitation care at Aqrabat, and has received several leg prostheses and physical therapy sessions with the our partner teams.

BALANCE SHEET
At 31st December 2024

	Note	TOTAL 2024 £	TOTAL 2023 £
Fixed Assets			
Tangible assets	12	14,548	33,559
Total Fixed Assets		14,548	33,559
Current Assets			
Debtors	13	1,942,917	2,162,549
Cash at bank and in hand		972,590	608,961
Creditors: Amounts falling due within one year	14	(2,556,514)	(2,523,529)
Net Current Assets		358,993	247,981
TOTAL NET ASSETS	16	373,541	281,540
THE FUNDS OF THE CHARITY:			
Unrestricted funds: General fund		373,541	281,540
TOTAL FUNDS		373,541	281,540

These financial statements are prepared in accordance with part 15 of the Companies Acts 2006.
Company Limited by Guarantee Registration Number 4010383 (England and Wales).
These financial statements were approved and authorised for issue by the Board of Trustees on 3rd June 2025 and signed on its behalf by :



Trustee: Vhernie Manickavasagar
Date: 3rd June 2025

The notes on pages 38 to 48 form part of these financial statements.

STATEMENT OF CASH FLOWS
At 31st December 2024

	Note	TOTAL 2024 £	TOTAL 2023 £
NET INCOME / (EXPENDITURE) FOR REPORTING PERIOD (as per the STATEMENT OF FINANCIAL ACTIVITIES)		92,001	-
Adjustments for:			
Depreciation charges	12	12,047	16,521
Fixed assets written-off		15,479	-
(Increase)/decrease in debtors		(219,632)	1,002,142
Increase/(decrease) in creditors		32,986	(2,380,530)
NET CASH (USED IN) / PROVIDED BY OPERATING ACTIVITIES		(67,121)	(1,361,867)
NET CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(8,515)	(14,280)
NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES		(8,515)	(14,280)
CHANGE IN CASH AND CASH EQUIVALENTS IN REPORTING PERIOD		363,629	(1,376,146)
Cash and cash equivalents at the beginning of the reporting period		608,961	1,985,107
Change in cash and cash equivalents due to exchange rate movements		-	-
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		972,590	608,961

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

1. ACCOUNTING POLICIES

Handicap International UK (HI UK) was founded in 1999, incorporated in England and Wales as a company limited by guarantee on 8th June 2000, and as a charity on 22nd September 2000. As of the 24th of January 2018, the organisation has adopted a new operating name, Humanity & Inclusion UK. HI UK is a public benefit entity. The Registered Office is 9 Rushworth Street, London SE1 0RB. Since 3rd April 2024, the new office address is Romero House, 55 Westminster Bridge Road, SE1 7JB

a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), which applicable from 1 January 2019, and the Companies Act 2006. All figures are rounded to the nearest whole pound and presented in the charities functional currency which is (GBP). The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue. HI UK has adequate resources to continue its operational existence for the foreseeable future, with a number of institutional grants and major gifts already having been secured for 2025 and beyond. In addition, the HI Federation has confirmed it will provide sufficient funds to continue to support the charitable activities of the charity. Having considered the above as well as our fixed costs, the Trustees believe that it is appropriate to continue to adopt the going concern basis in preparing this annual report and financial statements.

b) Fund accounting

The charity maintains various types of funds as follows:

Restricted funds: Restricted funds represent

- Grants and donations received which are allocated by the donor for specific purposes as defined by the donor; and
- Some contributions from HI Federation, which are allocated by HI Federation for use for specific purposes.

Expenditure that meets these criteria is charged to the fund, together with a fair allocation of support costs.

Unrestricted funds: Unrestricted funds represent income which is expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

c) Income

Voluntary income, including donation, grants, legacies and volunteer contributions is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. The following specific policies apply to categories of income:

- Performance based contracts: where HI UK provides goods and/or services in return for a fee as part of its charitable activities such contracted income is recognised in the year as incoming resources in the SOFA to the extent that HI UK has provided the goods and/or services thereby earning the right to consideration by its performance. Income from commercial contracts is recognised in line with the performance of the contractual obligations.
- Grants from governments, institutional donors and trusts & foundations: where related to specific conditions; are recognised as income in the SOFA when the conditions have been substantially met and the associated expenditure is incurred. Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are entitled to be receivable.
- Grants that are not subject to specific performance deliverables or conditions are recognised in full in the SOFA when they become receivable. Where income is received in advance of its recognition in the SOFA it is deferred as a liability until certainty exists that the conditions imposed can be met. Where entitlement occurs before incoming resources are received the income is accrued.
- Donated services and facilities are included as 'Voluntary income' at their estimated value to the charity when received, and under the appropriate expenditure heading depending on the nature of service or facility provided, at the same value and time.
- Investment income is included in the SOFA in the year in which it is receivable.
- Legacy income is brought into the accounts when entitlement has been established, receipt of income is probable, and the value can be measured reliably. Sufficient evidence for entitlement is deemed to be when probate has been granted, there is evidence that there are sufficient assets to pay the legacy after settling liabilities, and conditions to receive the legacy are either within the control of HI UK or have been met. Receipt is deemed probable when final estate accounts have been sent before year end 31 December.

d) Expenditure and basis of allocation of costs

Expenditure is recognised on an accrual basis when the charity has a legal or constructive obligation. Resources expended are allocated direct to the particular activity where the cost relates to that activity. Support costs have been allocated between charitable activities and raising funds. Costs that are not wholly attributable to an expenditure category have been apportioned to each activity on an estimate of staff time.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

Governance costs include those costs associating with meeting the constitutional and statutory requirements of the charity such as the cost of board meetings, statutory compliance and costs linked to the strategic management of the charity. Governance costs have been allocated on basis of relative income (excluding Contribution from HI Federation) between Donations and legacies and Charitable activities.

e) Expenditure on raising funds

Expenditure on raising funds include the cost of recruiting and retaining new donors, costs relating to private and/or institutional grant applications, and associated communication and PR costs. These include an apportionment of support costs and governance costs, as shown in Note 4.

f) Accounting estimates and judgments

In preparing financial statements, management may have to make judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. It is the opinion of the Trustees that the estimates and assumptions that have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next financial year relate to the recognition of performance related grants and contracts. Contracts may include performance related elements which require an estimate of the cost to completion, where the outcome of a contract cannot be estimated reliably, the trustees recognise income under the contract only to the extent of the expenses recognised that are recoverable.

g) Expenditure on charitable activities

Expenditure on charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. Expenditure on charitable activities includes an apportionment of support costs and governance costs, as shown in Note 5.

h) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation, which is provided in annual instalments over the estimated useful lives of the assets. The rates of depreciation applied to the assets are:

Leasehold improvements	5 years or less over period of lease
Computer equipment	3 to 5 years on straight line basis
Office equipment	4 years on straight line basis
Fixtures & fittings	3 years on straight line basis

The threshold for an asset to be capitalized is set at £500.

i) Pension costs

The charity contributes on behalf of employees to their stakeholder defined contribution pension scheme. The cost of the contribution is charged to the Statement of Financial Activities (SOFA) when the cost is incurred.

j) Donated services and gifts in kind

Donated services and gifts in kind include secondments of personnel, pro bono services and other services. These have been valued at the cost the charity would have otherwise have paid for these services; or where a specific price is not available, this is at market rate. Items gifted to the charity are included either as income in the SOFA or as an asset in the Balance Sheet. The valuation of such items is as deemed reasonable by the Trustees.

k) Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are translated at the rate of exchange ruling at the balance sheet date. All exchange differences are recorded in the SOFA.

l) Liability of the guarantors

The charity does not have a share capital and is limited by guarantee. In the event of the charity being wound up the maximum amount which each member is liable to contribute is one pound. There were 10 (2023: 10) such members at 31st December 2024.

m) Operating lease

Total operating lease rentals are charged as an expense in the Statement of Financial Activities over the lease term.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

2. DONATIONS AND LEGACIES (including
CONTRIBUTION from HI FEDERATION)

	2024	2023
	Total	Total
	£	£
Contribution from HI Federation	1,312,467	885,045
Donations	1,521,784	1,164,787
Donated services and gifts in kind	93,120	-
Other income	289,661	243,788
	<u>3,217,032</u>	<u>2,293,620</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	Total	Total
	£	£
<u>Support for overseas programmes</u>		
<i>Institutional funding: Public bodies</i>	6,468,929	2,004,912
<i>Institutional funding: Private organisations</i>	2,805,829	3,276,537
<u>Support for UK projects</u>		
<i>Support from HI Federation for UK projects</i>	551,094	480,840
<i>UK & overseas programmes</i> Note 9	<u>9,825,852</u>	<u>5,762,289</u>

4. EXPENDITURE ON RAISING FUNDS

	Direct	Staff	Support	2024
	Costs	Costs	Costs	Total
2024	£	£	£	£
<i>Private fundraising investment</i>	354,047	42,442	10,999	407,488
<i>Institutional fundraising activities</i>	39,700	62,257	14,268	116,225
<i>Other fundraising activities</i>	310,179	381,982	98,995	791,156
<i>Communication & PR</i>	57,591	56,301	14,379	128,271
<i>Probono support</i>	-	24,273	68,847	93,120
<i>Total expenditure on raising funds</i>	<u>761,517</u>	<u>567,255</u>	<u>207,488</u>	<u>1,536,260</u>
	Direct	Staff	Support	2023
	Costs	Costs	Costs	Total
2023	£	£	£	£
<i>Private fundraising investment</i>	60,523	45,020	22,534	128,077
<i>Institutional fundraising activities</i>	25,856	72,907	18,097	116,860
<i>Other fundraising activities</i>	205,207	191,803	80,384	477,394
<i>Communication & PR</i>	50,743	104,486	26,845	182,074
<i>Total expenditure on raising funds</i>	<u>342,329</u>	<u>414,217</u>	<u>147,859</u>	<u>904,405</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

5. TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	Total	Total
	£	£
<u>COSTS OF CHARITABLE ACTIVITIES</u>		
<u>Overseas programmes</u>		
<i>Emergencies</i>	5,383,181	1,682,996
<i>Long-term development</i>	4,415,100	3,800,191
<u>Multi-sector overseas programmes funded by voluntary donations</u>		
<i>Afghanistan</i>	50,000	71,429
<i>Bangladesh</i>	40,000	-
<i>Burkina Faso</i>	4,998	4,998
<i>Chad</i>	50,000	35,000
<i>Colombia</i>	40,518	45,000
<i>Egypt</i>	49,740	52,857
<i>Haiti</i>	20,000	-
<i>Jordan</i>	84,696	21,429
<i>Lebanon</i>	50,000	45,000
<i>Libya</i>	-	45,000
<i>Madagascar</i>	52,200	75,000
<i>Morocco</i>	-	86,215
<i>Pakistan</i>	-	35,714
<i>Palestine</i>	277,837	171,431
<i>Philippines</i>	35,000	-
<i>Democratic Republic of Congo</i>	30,000	-
<i>Senegal</i>	15,000	45,000
<i>South Sudan</i>	50,000	-
<i>Syria</i>	100,000	237,857
<i>Togo</i>	-	50,000
<i>Uganda</i>	-	35,714
<i>Ukraine</i>	45,260	-
<i>Yemen</i>	50,000	71,429
<i>Emergencies</i>	20,000	35,714
	<u>1,065,249</u>	<u>1,164,787</u>
<u>UK projects</u>	2024	2023
	Total	Total
	£	£
<i>Inclusive Education, Rehabilitation and Armed Violence Reduction</i>	515,832	444,730
<i>Research, Policy and Awareness Raising</i>	35,261	58,800
<i>Total UK project costs</i>	<u>551,093</u>	<u>503,530</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

	Direct Costs £	Staff Costs £	Support Costs £	2024 Total £
2024				
Overseas programmes	9,274,759	156,647	61,592	9,492,998
Multi-sector overseas programmes funded by voluntary donations	1,065,249	14,036	227,120	1,306,405
UK projects	37,240	494,008	83,972	615,220
	<u>10,377,248</u>	<u>664,691</u>	<u>372,684</u>	<u>11,414,623</u>
	Direct Costs £	Staff Costs £	Support Costs £	2023 Total £
2023				
Overseas programmes	5,265,627	203,797	13,763	5,483,187
Multi-sector overseas programmes funded by voluntary donations	815,351	15,220	334,216	1,164,787
UK projects	32,578	434,299	36,653	503,530
	<u>6,113,555</u>	<u>653,317</u>	<u>384,631</u>	<u>7,151,503</u>
6 GOVERNANCE COSTS			2024 £	2023 £
Meeting costs & others			1,994	3,668
Professional fees			28,652	25,053
Staff costs			30,126	31,836
			<u>60,772</u>	<u>60,557</u>
7 SUPPORT COSTS		Charitable Activities £	Generating Funds £	2024 Total £
2024				
Staff costs		112,286	91,233	203,519
General costs		186,583	32,926	219,509
Depreciation		23,397	4,129	27,526
Governance costs		50,418	10,353	60,771
		<u>372,684</u>	<u>138,641</u>	<u>511,325</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

	Charitable Activities £	Generating Funds £	2023 Total £
2023			
Staff costs	93,045	92,089	185,134
General costs	229,736	40,542	270,278
Depreciation	14,043	2,478	16,521
Governance costs	47,807	12,750	60,557
	<u>384,631</u>	<u>147,859</u>	<u>532,490</u>
8 NET RESOURCES FOR THE YEAR		2024 £	2023 £
This is stated after charging / (crediting):			
Depreciation		12,047	16,521
Auditor's remuneration - statutory audit		21,100	19,750
Auditor's remuneration - tax services		2,382	3,950
Operating lease payments		92,730	123,458
		<u>128,259</u>	<u>163,679</u>
9. MOVEMENT IN RESTRICTED FUNDS		Income 2024 £	Expenditure 2024 £
HUMANITARIAN			
Foreign, Commonwealth and Development Office (FCDO)			
Afghanistan: Supporting humanitarian assistance and protection in Afghanistan programme		2,566,093	2,566,093
Madagascar: Improved access to quality, inclusive and gender-sensitive education and vocational training for girls and young women with disabilities		34,829	34,829
Ukraine: via WHO Enhancing the humanitarian inclusive action towards persons with disabilities through protection and health services and raising awareness among humanitarian actors		668,316	668,316
Disasters Emergency Committee			
Afghanistan: Multi-purpose Cash Assistance Emergency Inclusive Multi-purpose Cash Assistance in support of vulnerable people in Herat		2,631	2,631
Start Network			
Bangladesh: Start Ready flood interventions		42,835	42,835
Colombia: Climate and explosive devices impact anticipator		16,098	16,098
Madagascar: Start Ready interventions		559,250	559,250
Nepal: Start Alert N-19 - Jajarkot Earthquake Response		152,803	152,803
Niger: Alert 861 - Emergency response to floods in the Tillaberi Region		300,000	300,000
Peru: Alert 886 - Humanitarian response to drought in Loreto (via SCI)		30,000	30,000
Philippines: Start interventions		533,343	533,343
Rwanda: Alert 878 - Response to the Marburg virus disease Outbreak in refugee camps		139,359	139,359
Yemen: Alert 855 - Integrated emergency flood response in Hajjah and Hodeidah governorates via Relief International		50,000	50,000
		<u>5,095,557</u>	<u>5,095,557</u>
Total Humanitarian			

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2024

	Income 2024 £	Expenditure 2024 £
LONG-TERM DEVELOPMENT		
CARE International		-
<i>Bangladesh: Climate and Environment Programme (BCEP) - Adaptation in Ecologically Critical Areas of Bangladesh via CARE</i>	51,869	51,869
Concern Worldwide		-
<i>Sierra Leone: Saving Lives in Sierra Leone Phase III</i>	244,771	244,771
Danish Refugee Council		-
<i>Jordan: Protected today and tomorrow</i>	1,828,411	1,828,411
Elrha		-
<i>Evidence for impact of rehab in humanitarian settings</i>	46,774	46,774
Norwegian Refugee Council		-
<i>Bangladesh: Protection, Health, and Resilience of refugees and host communities in Cox's Bazar</i>	249,188	249,188
Save the Children		-
<i>DRC: Axe Filles Girls Education via Save the Children</i>	825,453	825,453
Total Long-Term Development	3,246,466	3,246,466
SUB TOTAL	8,342,024	8,342,024
International Organisations (support for UK projects)		
HI FEDERATION		
<i>Inclusive Education and Armed Violence Reduction</i>	515,832	515,832
<i>Research, Policy and Awareness Raising</i>	35,261	35,261
Total International Organisations	551,093	551,093
TOTAL	8,893,116	8,893,116

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2024

10. TRUSTEES AND STAFF INFORMATION

a) Trustees

No Trustee received emoluments in 2024 (2023: nil)
In 2024 there were no reimbursed expenses during the year (2023: 3 trustees made a field visit in our countries of operations for a total of £3,668.)
There were no costs paid directly to third parties (2023: £0)
Trustees voluntarily donated a total amount of £0 (2023: £0)

b) Staff

	2024 £	2023 £
Staff costs were as follows:		
Salaries and wages	1,243,526	1,035,390
Social security costs	125,558	102,185
Pension costs	47,440	41,263
Agency, free service and seconded staff	39,294	87,711
	1,455,818	1,266,549

In 2024:
- No employee received emoluments in range of £60,000 to £70,000 (2023:1)
- Two employees received emoluments in range of £80,000 to £90,000 (2023:2)
- One employee received emoluments in range of £90,000 to £100,000 (2023:1)
on an annualised basis during the year.

The total compensation for key management personnel (including employer social security costs) is £326,558 (2023: £313,641).
One staff member was re-charged by Handicap International Federation for the total amount of £39,294
The average headcount of staff employed in 2024 : 29
The average headcount of staff employed by the charity during the period, including seconded staff was as follows:

	2024	2023
Generating funds	14	11
Charitable activities	14	13
Governance	1	1
	29	23

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

11. TAXATION

The charitable company is exempt from corporation tax on its charitable activities and trading activities carried out in the year.

12. TANGIBLE FIXED ASSETS

	Leasehold	Fixtures, Fittings, Equipment	Total Fixed Assets
Cost	£	£	£
At 1 January 2024	42,459	134,827	177,286
Additions	-	8,515	8,515
Disposals	(30,166)	(20,800)	(50,966)
at 31 December 2024	<u>12,293</u>	<u>122,542</u>	<u>134,835</u>
Depreciation			
At 1 January 2024	26,953	116,775	143,728
Charge for period	1,017	11,030	12,047
Depreciation on disposal	(15,677)	(19,811)	(35,488)
at 31 December 2024	<u>12,293</u>	<u>107,994</u>	<u>120,287</u>
Net book value			
At 31 December 2024	<u>-</u>	<u>14,548</u>	<u>14,548</u>
At 31 December 2023	<u>15,507</u>	<u>18,052</u>	<u>33,559</u>

13. DEBTORS

	2024	2023
	£	£
Trade Debtors	196,496	242,571
Receivable from other HI Federation	20,555	190,000
Accrued income and Prepayments	1,608,121	1,382,499
Other receivables	<u>117,745</u>	<u>347,480</u>
	<u>1,942,917</u>	<u>2,162,550</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

14. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Money due to HI Federation for programs	1,599,376	2,049,886
Trade payables	46,200	56,329
Deferred income	463,294	328,430
Accruals & other creditors	367,823	20,133
Social security costs and other taxation	<u>79,821</u>	<u>68,751</u>
	<u>2,556,514</u>	<u>2,523,529</u>

Deferred income comprises the aggregate of amounts received in advance for future periods for specific grant agreements.

	2024	2023
	£	£
Opening balance	328,430	352,780
Amount released from previous year	-	(464,421)
Income resources deferred in the year	463,294	440,071
Closing balance	463,294	328,430

15. COMMITMENTS UNDER OPERATING LEASE

At 31 December 2024, the charity had annual commitments under operating leases as set out below:

	2024	2023
	£	£
Not later than one year	43,600	64,600
Later than one year and not later than five years	<u>42,000</u>	<u>42,000</u>
	<u>85,600</u>	<u>106,600</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
2024	£	£	£
Total fixed assets	14,548	-	14,548
Current assets	1,158,934	1,756,573	2,915,507
Creditors: amount falling due within 1 year	(799,941)	(1,756,573)	(2,556,514)
	<u>373,541</u>	<u>-</u>	<u>373,541</u>
Net assets at 31 December 2024			
2023	£	£	£
Total fixed assets	33,559	-	33,559
Current assets	922,544	1,848,966	2,771,510
Creditors: amount falling due within 1 year	(674,563)	(1,848,966)	(2,523,529)
	<u>281,540</u>	<u>-</u>	<u>281,540</u>
Net assets at 31 December 2023			

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2024

17. MOVEMENT IN FUNDS

	Brought forward	Incoming resources	Outgoing resources	Carried forward
2024	£	£	£	£
Restricted funds	-	9,263,669	(9,263,669)	-
Unrestricted funds				
General fund	281,540	3,779,215	(3,687,214)	373,541
TOTAL FUNDS	281,540	13,042,884	(12,950,883)	373,541
	Brought forward	Incoming resources	Outgoing resources	Carried forward
2023	£	£	£	£
Restricted funds	-	4,459,700	(4,459,700)	-
Unrestricted funds				
General fund	281,540	3,596,209	(3,596,209)	281,540
TOTAL FUNDS	281,540	8,055,909	(8,055,909)	281,540

18. RELATED PARTY TRANSACTIONS

Handicap International UK is an independent National Association of the international charity Handicap International Federation (HI). A "Federal Handbook" manual has been agreed within the Federal network in order to rationalise and share resources, and formalise working arrangements. The Federation has identified the UK as a source of significant future growth in Private Fundraising and so has invested funds in Handicap International UK in order to achieve this. It has also agreed to meet any shortfall of funds whilst the charity becomes established in the UK.

Overseas programme expenditure is undertaken by HI Federation on behalf of HI UK. HI Federation is registered in France (Registration number 51965599700038) formally known as 'Association Federation Handicap International'

	Overseas programme expenditure	Invoiced to HI UK	Invoiced by HI UK	Owed to HI UK	Owed by HI UK
2024	£	£	£	£	£
HI Federation	9,798,281	53,708	244,064	-	1,599,376
HI Belgium	-	-	20,247	20,247	-
HI COB	-	-	519	-	-
HI France	-	-	108	108	-
HI Luxembourg	-	-	200	200	-
2023					
HI Federation	5,275,627	104,496	219,150	-	2,049,886

Humanity & Inclusion UK

Acknowledgements

Thank you to all our UK supporters, donors and partners in 2024

Supporters and ambassadors

- Dr. Sian Williams
- Giles Duley
- Jack Hunter-Spivey
- Ross Wilson

Donors and partners

- Beatrice Hollond
- Bergman Lehane Trust
- CARE International
- CB and HH Taylor 1984 Trust
- Choose Love
- Coles Medlock Foundation
- Concern Worldwide
- Danish Refugee Council
- EA Foundation
- Elrha
- Euromonitor International
- Festival Medical Services
- Foreign, Commonwealth and Development Office (FCDO)
- Google Ad Grants
- HelpAge International
- International Disability Alliance
- International Planned Parenthood Federation (IPPF)

- Jacqui Thornton Communications
- Joffe & Partners LLP
- Legacy of War Foundation
- London Stock Exchange Group Foundation
- Microsoft Nonprofit Grants
- MJB Charitable Trust
- Norwegian Refugee Council
- P and G Charitable Trust
- Players of People's Postcode Lottery
- Renishaw PLC
- Relief International
- Save the Children
- Sebastian Rathbone Fund
- Sightsavers
- Simone Brenninkmeijer
- Start Network
- Tolkien Trust
- Tula Trust
- Turnstyle Designs
- UpriseUP
- Viscount Oliver Lymington
- Whitehall and Industry Group (Civil Service Fast Stream Programme)
- World Health Organisation (WHO)
- ZVN Rangoonwala Foundation

Organisational memberships and networks

- Bond
- Chartered Institute of Fundraising
- Cluster Munition Coalition
- Crisis Action
- Enabling Education Network (EENET)
- French Chamber of Great Britain
- Fundraising Regulator
- Global Campaign for Education UK (Send my Friend to School)
- International Broadcasting Trust
- International Campaign to Ban Landmines
- International Network on Explosive Weapons
- Start Network

Annual Report and Financial Statements

Year ended 31st December 2024



Annual Report and Financial Statements
Year ended 31st December 2024

**Handicap International UK operating as
Humanity & Inclusion UK**
(a charitable company limited by guarantee)

Company Registration number: 4010383 (England and Wales)
UK Registered Charity number: 1082565

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