Legal and administrative information

Board of Trustees
John Nurse (Chair)
Joyce McNeill (Secretary)
Nicolas Ponset (Treasurer from 29/07/2014)
Benjamin Cohen
Richard Elliott
Berangere Hassenforder (from 28/05/2014)
Chloe Marshall (from 29/07/2014)
Jean-Baptiste Richardier (resigned 28/05/2014)
David Rouane (Treasurer until 29/07/14)
Janet Mary Wickenden

Chief Executive
Aleema Shivji

Registered Office
9 Rushworth Street
London
SE1 0RB
+44 (0)870 774 3737

Auditors
EY
1 More London Place
London
SE1 2AF

Legal Advisors
Stone King
16 St John’s Lane
London
EC1M 4BS
Magrath LLP
66/67 Newman Street
London
W1T 3EQ

Bankers
National Westminster Bank plc
Basingstoke Old Market Square
3 London Street
Basingstoke
RG21 7NS
Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

Company number
4010383

UK registered charity number
1082565

Website
www.handicap-international.org.uk
REPORT AND FINANCIAL STATEMENTS
For the year ended 31st December 2014

Table of Contents

Legal and administrative information .............................................................. 2
Chairman’s introduction .................................................................................. 4

Trustees’ Report

Constitution of the charity .............................................................................. 5
Objects ................................................................................................................ 5
How we manage our affairs .............................................................................. 8
Overseas programmes ....................................................................................... 11
UK International Emergency Trauma Register .............................................. 18
Inclusive education .......................................................................................... 19
Knowledge management .................................................................................. 19
Influencing policies and practices .................................................................. 20
Raising awareness ........................................................................................... 20
Generating funds ............................................................................................ 21
Financial review .............................................................................................. 23
Future prospects .............................................................................................. 23

Trustees’ responsibilities ................................................................................ 24
Auditors’ report ................................................................................................ 26
Statement of financial activities ....................................................................... 28
Balance sheet ................................................................................................... 29
Notes to the financial statements ................................................................. 30

Acknowledgements ........................................................................................ 38
Chairman’s introduction

Welcome to Handicap International UK’s 2014 annual report. We share a number of exciting achievements in what I hope you will find an informative and inspirational annual report, after a particularly positive year.

First and foremost, I would like to thank our supporters. Your continuing engagement truly shows that you believe in the work we do around the world to help disabled and other vulnerable people access essential services and realise their rights. As well as the essential financial support received from our donors, over 60,000 people signed our petition calling on the UK Prime Minister to ensure that UK Aid helps to save the lives and limbs of civilians affected by conflict.

Our income has more than doubled from 2013 to 2014, allowing us to support 25 countries around the world with funding from the general public and a range of donors, including the Disasters Emergency Committee (DEC) and the UK government’s Department for International Development (DFID). This support is being used to fund a broad range of our work, from responding to emergencies such as the Syria and Ebola crises, to longer-term work on inclusive sports and education in Bangladesh, food security in Mali, and rehabilitation in the Democratic Republic of Congo.

We had the privilege of working with Giles Duley, award-winning war photographer and amputee, who has helped us to bring the situation of disabled Syrian refugees to the attention of the general public. Giles’ hard work, in partnership with Channel 4’s Unreported World and The Observer newspaper, have truly made the voices of “the invisible people” heard.

We were also thrilled to welcome the launch of DFID’s much anticipated Disability Framework in December. This includes disability more comprehensively throughout DFID’s development and humanitarian work and outlines steps to better address the barriers faced by people with disabilities over the next 12 months. Handicap International UK played a vital part in securing this framework and we look forward to further engagement as DFID becomes a global disability champion.

Finally, although we were sad to lose Jean-Baptiste Richardier as a trustee here in the UK, we are excited that the founder of Handicap International has gone on to head up our new global foundation in Geneva.

On behalf of the trustees, our staff and our beneficiaries across the world, I would like to express our sincere gratitude to all of our supporters, donors, partners and volunteers.

John Nurse
Chair, Handicap International UK
Trustees’ report

The Trustees present our report and accounts for the year ended 31st December 2014.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s Articles of Association. The accounts follow accounting standards issued or adopted by the Accounting Standards Board or its successors and adhere to the recommendations of applicable Statements of Recommended Practices on Charities.

Constitution of the Charity

Handicap International UK (HI UK) was founded in 1999, registered as a company limited by guarantee on 8th June 2000 and as a charity on 22nd September 2000. The organisation is governed by its Articles of Association, a copy of which is available at the registered office.

Objects

Co-winner of the Nobel Peace Prize, Handicap International is an international aid organisation working in situations of poverty and exclusion, conflict and disaster. Working alongside people with disabilities and vulnerable populations, we operate for the public benefit by taking action and raising awareness in order to respond to their essential needs, improve their living conditions and promote respect for their dignity and fundamental rights.

HI UK forms part of the global Handicap International Federation (HI), composed of a federal entity and eight national associations. HI UK exists for the public benefit so as to relieve and assist people in charitable need, particularly but not exclusively in situations of deprivation or disability, and to improve the living conditions of those in need irrespective of the nature or cause and irrespective of the religious, ethnic or political origin of beneficiaries, both nationally and globally. We also work to preserve life and promote the health and welfare of those in need, in particular to those who are victims of war, natural disaster or other kinds of disaster. The actions of HI carried out for the public benefit are aimed at supporting:

- Populations at risk of diseases, violence or accidents liable to cause disability;
- Vulnerable populations and in particular disabled people and people living with chronic disabling diseases;
- Refugees, people living in disaster areas or people displaced by crises, conflicts and catastrophes, especially those among them who are vulnerable, injured and disabled;
- People threatened by weapons, munitions and explosive devices during or in the aftermath of military conflicts.

HI aims to:
- Rapidly and sustainably improve the living conditions of people, communities and populations, with the aim of attaining the highest possible level of well-being;
In the context of a crisis, protect the life, health and dignity of victims and affected people by providing appropriate relief and offering adapted solutions.

Our overseas programmes carried out for the public benefit can be grouped in the following three areas:

**Emergencies**
Disabled and vulnerable people often struggle to access vital aid and services during crises such as conflicts and natural disasters. Our emergency teams work to make sure that no-one is forgotten. We provide healthcare and rehabilitation services, ensure that water and sanitation are accessible, distribute emergency aid, and build shelters adapted to the specific needs of disabled people. We also raise awareness of other organisations about the needs of people with disabilities and other vulnerable groups in an emergency, and work with them to make their programmes inclusive.

**Long-term development**
Disabled people are generally the poorest of the poor, subjected to exclusion and denied their fundamental human rights. We work with disabled people of all ages to make sure that they are included in every aspect of society. Our projects give disabled children the chance to get an education, help create better job opportunities for disabled adults, promote inclusive sports and improve accessibility in communities. We work alongside local disabled people’s organisations to help them advocate for their rights and get their voices heard.

We also transform people’s lives by fitting artificial limbs, providing physiotherapy and distributing mobility aids. By changing attitudes towards disability, setting up rehabilitation centres and training local professionals, we make a long-lasting difference to communities. Our teams also raise awareness about HIV & AIDS, and non-communicable and neglected tropical diseases among vulnerable and disabled people. By supporting health and social care systems, we make sure that disabled people can access the services they need.
Landmines, cluster munitions and armed violence

Landmines and cluster munitions are indiscriminate weapons that continue to injure and kill civilians in countries all around the world. We help survivors rebuild their lives through counselling, artificial limb fitting, physiotherapy, inclusive education, income-generating and community activities. Our experts train local teams of deminers to clear land of unexploded weapons. We also reduce the number of accidents by educating local communities about the risks. At the international level, we campaign for a ban on these deadly weapons and work alongside survivors to ensure their voices are heard.

As part of the HI Federation, HI UK fully adheres to its aims and contributes to supporting its actions overseas.

Our UK programmes carried out for the public benefit include:

- Raising awareness of the general public about the impact of landmines, cluster munitions and armed violence.
- Influencing policies and practice in the areas of disability inclusion, access to funding and international development issues.
- Managing an online resource centre which provides key resources on disability and development issues.
- Training UK rehabilitation professionals to prepare them for overseas deployment with the UK International Emergency Trauma Register (UKIETR).
- Partnership with strategic institutions and organisations to further our charitable objectives.

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 subsequent years within our current strategy.

Key facts and figures

- **Over 15%** of the world’s population, or one billion people, live with a disability.¹
- **93 million children** worldwide live with a moderate or severe disability. A disability can more than **double** the likelihood of a child not being in school.²
- For every child fatality as a result of conflict, **three times as many** are injured or permanently disabled.³
- In Africa, on average there is just one centre for orthopaedic production for every **2 million people**.⁴

---

¹ World Report on Disability, World Health Organization (WHO) and World Bank, 2011
How we manage our affairs

**Governance and internal control**

HI UK is governed by the Board of Trustees which is responsible for ensuring a strong strategic focus in line with the charitable aims. Board meetings are held four times per year. This year, the Finance sub-committee was renamed the Finance and Audits sub-committee, with a revised terms of reference which formally recognises the role of this committee in overseeing audits. This committee, as well as the Human Resources sub-committee, meet as necessary between board meetings and make recommendations to the full Board. 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 trustee members of sub-committees.

None of the Board members have any beneficial interest in the charity. All of the Board are members of the charity and guarantee to contribute £1 in the event of HI UK winding up.

**Appointment of trustees**

HI UK aims to select trustees in a manner consistent with its equal opportunities policy. Trustee vacancies are advertised and applicants interviewed.

On formal acceptance of the invitation to join the Board, new trustees are given an induction which includes information about HI and HI UK’s work policies and procedures, governance (including trustees’ roles and responsibilities) and an explanation of the relationships with the Federation and other national association members, as well as the joint strategic plan.

The current trustees are shown on page 2. Dr Jean-Baptiste Richardier resigned from the Board on the 28th May 2014. Three new trustees were welcomed to the Board during 2014: Berangere Hassenforder, on 28th May 2014, and Chloe Marshall and Nicolas Ponset, on 29th July 2014.

**Organisational structure**

During 2014, HI UK employed a team of 16 full-time and part-time staff to achieve its charitable objectives. HI UK additionally welcomed some short-term support for our Rehabilitation Project Manager and a secondee from the Civil Service in the role of Knowledge Management and Advocacy Assistant. HI UK was also supported by 21 volunteers.

In 2014, we restructured our Finance, Administration and HR teams to increase efficiencies and streamline our approach.

HI UK continues its commitment to staff support with the provision of an employee assistance programme for all paid staff, along with the continued offer of training and professional development opportunities.
We continued our relationships with local volunteer bureaux, and successfully maintained our ‘Two Ticks’ accreditation with Job Centre Plus (as an organisation positive about employing disabled people).

**Related party**

As a member of the HI Federation, HI UK supports and contributes to the work of the international network. An international governance structure and operational framework has been agreed within the federal network in order to rationalise and share resources and the Federation has agreed to meet any shortfall of funds as agreed in our joint strategy. In 2014, representation of HI UK’s Board on the Federal General Assembly was maintained at three seats, and one HI UK trustee is a member of the Federal Board of Trustees.

Since 2010, the Federation has been allocating reserves to each national association, and has been contributing to private fundraising investment, UK charitable activities and support costs. For the amount outstanding between HI UK and the other national associations at year end, see notes 13 and 14.

For every pound spent by the Handicap International Federal network in 2013:  

- **80.8p** was spent on programmes  
- **12.1p** was spent on fundraising costs  
- **7.1p** was spent on administrative costs

---

1 The Federal Network includes the HI Federation and the eight National Associations (Belgium, Canada, France, Germany, Luxembourg, Switzerland, the United Kingdom and the United States of America). The 2014 Federal accounts will only be available in June 2015 and therefore these figures relate to the 2013 financial year.
Key achievements in 2014

HI UK supports and contributes to the overall 2011-2015 strategy of the Federal network. We have made significant progress towards our objectives, which are focused on providing more support to overseas projects, influencing UK and global policy debates, investing in private fundraising, so that we are not solely dependent on government funds, and raising awareness about HI’s work. In particular, we have:

- Continued our work as the UK government’s partner in training UK rehabilitation professionals for overseas deployment with the UK International Emergency Trauma Register (UKIETR), notably with a deployment to Gaza and recognition in Australia for the work done in 2013 in the Philippines.

- Supported DFID in the launch of their Disability Framework, which aims to include disability more comprehensively throughout DFID’s development and humanitarian work.

- Persisted in influencing the post-2015 process to promote a new set of development goals that adequately take inequalities (including disability) into account.

- Further increased our support to HI’s overseas programmes by growing and diversifying our institutional and voluntary income, including doubling our institutional funding. This includes a strengthened capacity to respond to crises with substantial increases in humanitarian funding from the British Government through DFID (Ebola, Syrian crisis, Iraq and Gaza).

- Significantly raised our profile in the UK, increasing our media presence and reaching new supporters, with the help of Channel 4’s Unreported World documentary ‘The Invisible People’ and a feature article in The Observer.

- Been re-elected to the Board of the Start Network, a consortium of 19 leading international aid organisations working together to strengthen the humanitarian aid system, and received our first grant from the Start Fund to respond to flooding in Nepal.

- Maintained our seat as co-chair of the Global Campaign for Education in the UK during the first part of 2014, maintained our seat in the steering committees of the BOND Disability and Development Group and at the London School of Hygiene and Tropical Medicine’s International Centre for Evidence on Disability, and elected as co-chair for the BOND Funding Working Group.

- Continued our awareness-raising on landmines, cluster munitions and armed violence with UK schools and community groups, including a petition calling on the Prime Minister to ensure that UK Aid helps save the lives and limbs of civilians affected by conflict.

Looking forward, in October 2014 we launched the process for developing our 2016-2025 strategy, a process that will be completed in 2015.
Overseas programmes

Together, the eight national associations of the HI Federation mobilise resources and manage projects around the world. During 2014, HI ran 347 projects in 57 countries. HI has over 3,000 staff worldwide, 80% of whom are local colleagues, and we implement our programmes with a range of grassroots, national and international partners.

With the generous support of the UK public and UK institutional donors, in 2014, HI UK supported 25 countries and one regional programme: Afghanistan, Bangladesh, Burundi, Cambodia, China, Democratic Republic of Congo, Ethiopia, Haiti, India, Indonesia, Jordan, Kenya, Laos, Lebanon, Liberia, Madagascar, Mozambique, Nepal, Pakistan, Palestinian Territories, Philippines, Rwanda, Sierra Leone, South Sudan and Sri Lanka and our Middle East regional programme. Snapshots of just some of the projects we were involved in are below.

The Syria crisis

The conflict in Syria, ongoing since March 2011, is the world’s largest humanitarian crisis. More than 12.2 million people have directly been affected by the war, 3.8 million people have taken refuge in neighbouring countries and countless Syrians have been left with injuries and permanent impairments. A study we carried out on the Syrian crisis, launched in April 2014, highlighted that one in five refugees in Jordan and Lebanon has a disability.

Noor, 5, is a Syrian refugee. He has had paralysis in his right arm since he was born. We are helping Noor get his mobility back with physiotherapy sessions to strengthen his arm. Here, Noor is having a rehabilitation session with Asala, his HI physiotherapist in Azraq camp, Jordan.

© F. Buyckx /Handicap International

Disabled and vulnerable people (such as older or injured people) are particularly in need of our assistance. HI teams in Syria, Jordan, Lebanon and Iraq are providing specific support to these refugees and displaced people, both in camps and urban communities. Since 2012, over 360,000 people have benefitted from our activities.

In 2014, HI’s 500-strong team working across Syria, Jordan, Lebanon and Iraq, achieved the following:

- Supported 10 hospitals and healthcare centres to provide specialist care management for injured people. We provided post-operative rehabilitation, staff training, physiotherapy equipment (such as parallel bars), orthopaedic devices, mobility aids and other specific items (such as commodes and anti-bedsore mattresses).

- Established numerous partnerships with local organisations specialised in healthcare and social welfare to increase the impact of our work.

- Set up Disability and Vulnerability Focal Points and deployed 190 staff in mobile teams to identify the most vulnerable people - in particular disabled people in camps and communities – and ensure they have access to services. HI also provided direct support such as treating minor wounds, providing rehabilitation sessions, mobility aids and psychosocial support.

- Distributed food and non-food items (e.g. cooking equipment, blankets, and hygiene kits) to newly arrived refugees to ensure they could support themselves during the first few weeks after fleeing Syria. For instance, in November and December, in Sulaymaniyah, Iraq, more than 900 blankets and 490 heating units were distributed to families living in makeshift shelters.

- Provided cash assistance to vulnerable and disabled refugees living in extreme poverty through the means of a rechargeable debit card, enabling beneficiaries to survive by meeting their most urgent needs, such as rent, food, heating and clothes. Between December 2013 and October 2014, 9,040 families received such support across Jordan and Lebanon.

- Raised awareness among refugees and displaced people of the risks of explosive remnants of war to prevent further accidents. Our teams show the local population how to identify and avoid dangerous devices as the number of unexploded weapons increases on a daily basis in both Syria and Iraq.

- Ensured that the needs of the most vulnerable people, especially disabled and older people, are not overlooked by aid programmes. In partnership with HelpAge International, HI has been raising the awareness of local and international organisations to improve how vulnerable people are taken into account in the overall crisis response.

- Ensured that infrastructure (such as water and sanitation facilities) is made accessible to people with disabilities, in particular those with reduced mobility. We make technical recommendations, donate equipment (such as handrails) and provide training to other aid organisations.
Mali

Over one million people with disabilities live in Mali. They are some of the most vulnerable and excluded people in a country where 50.43% of the population lives with less than $1.25 a day.

HI has been working in Mali since 1996, but with an armed conflict dividing the country in 2012 and the subsequent food crisis, our 198-strong team implemented a humanitarian emergency response to support those directly affected by the crisis. HI has been responding to food security and water needs, security issues relating to landmines and arms, and providing health, hygiene, rehabilitation and psychosocial support, as well as promoting longer-term goals to help disabled people access education and employment.

By the end of March 2014, thanks to funding from DFID, HI had increased the ability of over 7,000 vulnerable farmers to produce ‘off-season’ food crops (such as wheat, onions and potatoes) over five areas in Mali’s Timbuktu region, benefiting over 38,500 people as part of each farmer’s wider family unit.

Working with partners such as the Regional Chamber of Agriculture, local authorities in Timbuktu and Agronomes et Vétérinaires Sans Frontières, HI provided seeds, maintained and repaired equipment and provided training in areas such as irrigation and composting. HI has strengthened the resilience of farming communities and vulnerable households and particularly encouraged the participation of women with disabilities and their families.

As part of HI’s longer-term work in Mali, we have been developing the professional skills of vulnerable groups in rural areas, including disabled people, women and young people, through innovative apprenticeships and promoting environmentally responsible occupations in sectors such as renewable energy and agriculture.

A young girl playing at the community health centre in the 3rd district of Bamako. Stimulating environments have been created in several health centres to allow the early detection of disability in children while they are playing.

© S. Rieussec/Handicap International

HI is also leading a consortium of NGOs in restoring the mother and child healthcare and family planning system in 50 local health centres in the Timbuktu region. We have helped over 8,800 disabled children under five by providing physical, sensorial and psycho-emotional stimulation sessions through 12 intensive nutrition and education units.
In partnership with Mali’s Ministry for National Education, HI also ran regional and national workshops which have led to an inclusive education module being integrated into the curricula of teacher training colleges. Currently at pilot stage, we aim to roll it out nationwide to ensure that children with disabilities can attend mainstream schools and receive an education which meets their needs.

Laos

During the Vietnam war, the United States dropped more than 2 million tonnes of bombs on Laos, even though the country was not part of the conflict. An estimated 80 million cluster bombs did not explode on impact. Fifty years on, Laos still has by far the worst contamination from unexploded weapons of anywhere in the world. Each year these weapons claim another 300 victims, with some 40% being children.

Working in Laos since 1983, HI continues to work closely with the national authorities and partner NGOs to reduce the number of accidents. Our 140-strong team clears contaminated land and conducts risk education in three of the worst affected districts in Savannakhet province (Sepon, Nong and Vilabully). We are excited to be expanding our efforts to cover a fourth district (Phine) in 2015.

Since 2006, our demining teams have cleared more than 2.6 million square metres of land and destroyed some 17,000 explosive weapons. In the first nine months of 2014 alone, HI destroyed almost 1,500 bombs.

Ten teams are working across 121 villages, carrying out technical surveys, mine-sweeping with metal detectors, clearing unexploded ordnance and dealing with emergency destructions. 10,000 villagers, as well as various ethnic groups living in remote mountainous areas, are benefiting from our work.

HI responds to requests for clearance from the authorities and partners (e.g. to build schools or health centres) and clears land for families on low incomes or families with mine victims or people with disabilities, to help them develop agricultural projects. Our community outreach teams also run risk education sessions to ensure communities are safe from the dangers of explosive weapons. 50% of the participants are children.

HI provides a platform for 10 cluster munition survivors (Ban Advocates) to campaign both locally and internationally for the rights of victims and lead the fight against the scourge of cluster munitions.
Gaza

The conflict in Gaza during July and August 2014 created a humanitarian disaster, forcing hundreds of thousands of people to flee their homes, with dramatic consequences for people with disabilities. Over 11,000 Palestinians were injured during the conflict and 58 hospitals and health centres were damaged or destroyed, including some specialist rehabilitation facilities.

Working in Gaza since 1996, HI took immediate action, distributing mobility aids and other equipment to hospitals overwhelmed by the influx of injured people. We also deployed mobile teams, funded by DFID’s Rapid Response Facility (RRF), to reach the most vulnerable people forced to flee their homes. By the end of October, we had distributed nearly 1,500 mobility aids, specific items (like commode chairs and mattresses) and wound care kits.

Our 15 teams in Gaza comprise physiotherapists, occupational therapists, nurses, social workers and psychologists, who have been working throughout the crisis to provide rehabilitation and other essential services to the most vulnerable people. By the end of October, they had identified some 4,000 vulnerable people, including 1,928 injured and 2,042 disabled people who had been displaced.

Together with local partners, we have conducted 8,930 care and rehabilitation sessions to prevent people’s conditions from deteriorating or help them avoid developing permanent disabilities. Our social workers and psychologists have delivered nearly 2,000 psychological support sessions, mainly to children that were traumatised.

From September, HI supported three teams of rehabilitation specialists from the UK International Emergency Trauma Register to deploy to Gaza to support injured people and meet the urgent need for equipment and specialised training for local rehabilitation staff. Embedded into HI teams in Gaza, they provided clinical care and on the job training, and ran 19 workshops targeting local rehabilitation professionals, on topics ranging from amputation to psychological first aid. This joint work between UK and local staff enabled us to provide the best possible care to people with complex injuries such as amputations, spinal cord injuries and fractures.
Democratic Republic of Congo

The Democratic Republic of Congo (DRC) is striving to recover from the 1998-2003 conflict. Nearly 2.7 million people were displaced, more than 400,000 sought refuge in neighbouring countries and eastern parts of the DRC remain beset by violence. Around 1.5 million disabled people live in the capital, Kinshasa, alone. Rehabilitation care services are extremely limited in the DRC. There are only two private structures in Kinshasa, which most people cannot afford.

HI has been working in the DRC since 1995, where our activities include long-term development work as well as providing emergency aid to refugees and displaced people in the East. Since 2014, we have been providing life-changing rehabilitation care in four districts of Kinshasa. By 2016 we aim to support 350 disabled children under five and to improve their mobility and overall health. HI is also supporting their families by making services financially accessible, along with training five rehabilitation technicians and 20 physiotherapists and renovating five health centres. By working with the Ministry of Health to encourage rehabilitation as part of the local and national healthcare system, our work is also having a positive, long-term impact on the community as a whole.

Bangladesh

In Bangladesh, HI is promoting universal access to services and the social inclusion of people with disabilities. We are improving the lives of children and youths with disabilities in three regions, by strengthening disabled sports provision, thanks to Comic Relief’s Sport for Change. Between March 2013 and February 2014, sport increased the self-confidence of over 200 youths with disabilities, enabled 79 children to overcome very low self-confidence and empowered 220 people to participate in football, cricket and other activities as part of a competition organised by local disabled people’s organisations.

Sport is also being used as an entry point into mainstream education. After raising awareness among parents, over 400 children and youths with disabilities are now attending school. Thirty teachers have been trained on disability and over 330 caregivers, teachers and government
officials have shown changing attitudes towards disability. Sport is not only empowering children with disabilities, but encouraging their inclusion in education, family and community life and helping them become active and economically independent adult members of society.

**Haiti**

Following the catastrophic earthquake of 2010, HI launched an immediate response on an unprecedented scale to help injured and disabled people. Since 2012, HI has transformed its activities to focus on longer-term sustainable development while still maintaining the capacity to respond to disasters, including:

- Renovating regional and national hospital rehabilitation facilities.
- Running Haiti’s first ever training courses for 58 rehabilitation technical students and 27 orthopaedic technical students. Having begun their courses in 2012, these students will graduate in 2015.
- Improving the living conditions of 2,190 people with disabilities by supporting them to leave temporary camps and ensuring they benefit from measures to help them set up a permanent home, between April 2014 and March 2015.
- Supporting over 200 people with disabilities to earn a living and provide for their families through micro-projects, since April 2014.
- Setting up facilities to store emergency supplies and ensuring emergency shelters are fully accessible.
- Piloting a project to make collective buses “tap-taps” accessible with the aim of supporting 100 drivers, 1,200 passengers and 150 people with reduced mobility in an inner-city district of Port-au-Prince.

HI has additionally ensured that 158 children with cerebral palsy received consultations and 58 received adapted wheelchairs, enabling them to remain sitting up and improve their social interaction.

**Afghanistan**

HI has been present in Afghanistan since 1987. Today, more than 180 staff are working to increase the capacity of rehabilitation services, ensure that people with disabilities are included in local and national initiatives and reduce the number of people killed and injured by explosive weapons.

Since 1996, HI has managed southern Afghanistan’s only comprehensive rehabilitation centre in Kandahar, where we provide physiotherapy services and produce and repair prostheses, orthoses and mobility aids to support people from four provinces. Thanks to a network of local volunteers, we have also been implementing a referral system to ensure those in rural areas can access services, particularly helping people affected by landmines and other explosive remnants of war. Around 10,000 injured and disabled people benefit annually from our rehabilitation work in Kandahar and Herat alone.
UK Charitable Activities

UK International Emergency Trauma Register

Throughout 2014, HI UK has continued to integrate rehabilitation professionals into the UK International Emergency Trauma Register (UKIETR). Operated by our partner, UK-Med, the UKIETR is a register of UK-based medical and health professionals who deploy, when requested, to sudden-onset disasters such as earthquakes. The UKIETR also has a field hospital ready for rapid deployment, operated by our other partner, Save the Children. An integrated approach to providing rehabilitation for those injured during emergencies is essential, and can be life-changing or even life-saving for those affected.

In 2014, almost 100 rehabilitation professionals signed up to the register. We have worked with many of the UK’s leading rehabilitation experts to develop cutting edge clinical training that has a strong humanitarian focus and 39 register members have so far been trained.

To fully integrate rehabilitation into the UKIETR, we have worked closely with Save the Children to ensure the field hospital is equipped with appropriate equipment, and that the UKIETR response is inclusive of people with disabilities. We also continue to work with both partners to provide rehabilitation and disability-related training and guidance to all UKIETR members, to ensure register staff are prepared to look at the longer term needs of the people we work with.

In August, the UKIETR was activated to respond to the humanitarian crisis in Gaza (more information on page 15). HI UK’s rehabilitation project manager deployed with the multi-disciplinary UKIETR assessment team. As a result, three teams of rehabilitation experts from the register - including physiotherapists, occupational therapists and nurses - were deployed to support the humanitarian response. By providing a combination of clinical work and on the job training, they ensured that patients received the best possible care while local staff gained expertise to continue to manage complex trauma cases in the future.
Inclusive education

In 2014, HI supported a total of 22 education projects across Africa, the Middle East, and Asia. Major achievements included the following:

- Published a report, with the Global Campaign for Education UK, looking at funding from UK Aid for education for children with disabilities, which was launched during the Global Partnership for Education pledging conference in Brussels on 26th June. HI UK’s staff project-managed the report and were involved in steering group meetings, revisions and promotion of the report with targeted MPs. A number of HI case studies were also included.
- Collaborated with DFID about the contents of their topic guide to inclusive education, in which several HI resources were included, along with a video interview with our Inclusive Education Technical Advisor on their website.
- Finalised and published an Inclusive Education toolkit to provide HI field staff with relevant documents, videos and resources to help them implement all aspects of an IE project.
- Published a module on disability within the Open University, as part of our Sierra Leone Girls’ Education project, funded by DFID.
- Developed new inclusive education projects in five countries, identified three new countries to join a regional education project in West Africa and launched preparations for an internal workshop in Bangladesh in January 2015.

Knowledge management

HI’s Knowledge Management Unit has continued to develop organisational learning as well as spread good practice and innovation. In the UK, its activities have focused on three key areas:

- Managing Source, an international online resource centre on disability and inclusion issues, which provides free access to key resources, tools, manuals and policy papers across development and humanitarian contexts. In 2014, a new website was launched to make the Source collection more user-friendly and easier to navigate. We worked with a number of partners to widen the scope of available resources and our quarterly Disability and Inclusion e-bulletins were sent to over 10,000 global users.
- Coordinating Sustaining Ability, a project involving the ongoing use and development of the Sustainability Analysis Process (SAP) method\(^3\) which was developed with the International Centre for Evidence on Disability at the London School of Hygiene and Tropical Medicine. Through Sustaining Ability, we coordinated ongoing analysis and development of research on the sustainability of the rehabilitation sector, which included ongoing tool development, co-facilitating the third SAP workshop in Nepal and supporting an initial SAP workshop in Haiti.
- Strengthening linkages with rehabilitation and academic research institutions and knowledge management networks, presenting HI’s work at numerous events and participating in groups of UK rehabilitation professionals interested in international work.

---

\(^3\) SAP is a coordinated planning approach that aims to facilitate the development of a common vision of sustainability among various actors in a health and social system.
Influencing policies and practice

Throughout 2014, we have continued to exert our influence through strategic membership in key networks and via targeted actions, with a goal of promoting inclusion of disability and other vulnerability issues in international development and humanitarian assistance and increasing access to funding.

On the 3rd December 2014, DFID launched their disability framework. This much-anticipated step comes as DFID’s formal response to an inquiry by the government’s International Development Select Committee. HI UK has been working closely with DFID throughout this year in the development of this framework. We have also been formally requested by DFID to support them in delivery of various components of the framework, notably on inclusion of disabled and older people in humanitarian response programmes. To that end, in late 2014 HI UK was invited to present at a conference on disability data organised by DFID, and co-facilitated a workshop with DFID’s key humanitarian partners. This framework provides a real opportunity to ensure disabled people are meaningfully included in international development efforts, and HI UK will continue to actively engage with DFID in the coming year in this regard.

Raising awareness

In 2014, HI UK carried on its work raising awareness about the forgotten victims of conflict. Throughout the year, we provided our educational resources on landmines, cluster munitions and armed violence to schools around the UK, and sent speakers to deliver workshops and talks at school and community events.

In December, we organised the Forgotten 10 Challenge for the sixth year running. During 10 days of action, schools, clubs, and community groups came together to take action for the forgotten victims of conflict. An amazing 64 awareness-raising events took place in 2014, with over 14,000 people taking part, nearly 10,000 of whom were school students. 2014 also marked
the 10th anniversary of our partnership with Soroptimist International, and this year more Soroptimist clubs were involved in the activities than ever before.

As part of the campaign, HI UK ran a petition calling on the Prime Minister to ensure that UK Aid helps to save the lives and limbs of civilians affected by conflict, by providing life-saving risk education to prevent accidents involving landmines and explosive remnants of war and by urgently prioritising the clearance of contaminated areas as soon as the situation allows. Over 60,000 people showed their support by signing the petition which will be handed in to Downing Street in early 2015.

Generating funds

Generating voluntary income

In 2011, as part of our global strategy, the HI Federal Board decided to invest in private fundraising in several national associations. As a result, HI UK has focused on increasing its planned income by 2015 and diversifying its income streams. A 2011-2015 strategy was developed and implemented to match these objectives. This five-year strategy has enabled us to expand our fundraising portfolio and therefore increase our support from UK donors, whilst balancing risks through diversification of fundraising methods.

Fundraising performance is carefully monitored, both at UK and federal levels, through regular meetings and the use of monitoring tools. As of the end of 2014, HI UK exceeded its return on investment target by a small margin. Although our major giving programme (launched mid-2013) is taking time to show returns, overall results were boosted by a strong direct marketing programme, our selection as the beneficiary for two gala events (in the UK and Australia) and cost-cutting exercises. Our UK supporters were also particularly generous in their support to the emergencies in Syria and Gaza.

In 2014, we really raised our profile in the UK, increasing our presence in the media and therefore recruiting more supporters. Our work with disabled Syrian refugees was featured in The Invisible People - a powerful and heart-breaking documentary by Channel 4’s Unreported World - and in a four-page article in The Observer newspaper by Giles Duley, an award-winning war photographer.

To bring long-term sustainability to our work, HI UK also invested in a door-to-door campaign to recruit regular donors in the latter part of 2014. This project will boost our income in 2015 and subsequent years. Our ambitious strategy does impact our return on investment in the short-term, but we firmly believe that increased support from a wider donor base will enable us to support more disabled and vulnerable people throughout the world in years to come.

HI UK is a member of the Institute of Fundraising and the Fundraising Standards Board and therefore adheres to best practice in fundraising. HI UK is also a member of the Remember a Charity consortium which aims to increase the awareness and uptake of giving through legacies.
Generating Institutional Funds

2014 saw a significant growth in institutional funding from a diverse range of donors, attesting to a growing recognition of HI as a valuable, high-quality international development and humanitarian organisation. We started off the year extremely positively as a substantial volume of funding was secured in 2013 supporting the initiation of a number of projects in 2014. Adding to this, we successfully secured funding for a significant number of projects during 2014, a year which was particularly marked by emergency events. As a result, responding to emergencies was a key element in HI UK’s institutional funding growth, with considerable funding commitments coming from DFID, but also from the Start Fund through our membership in the Start Network. Beyond emergencies, projects on inclusion, livelihoods, health, protection, rights and shelter have rolled out during the course of the year, thanks to the support of the Big Lottery Fund, Shelter Box, Comic Relief, DFID and a number of other donors (the full list is on page 38).

Thanks to their support we have been able to respond to 8 humanitarian emergencies and support 10 long-term development programmes. A snapshot is here, and further information on some of our overseas work can be found on pages 11 to 17:

- Gaza: supporting conflict-affected populations to access humanitarian aid as well as specialised support in rehabilitation and psychosocial care, with support from DFID.
- Flooding in Nepal: reaching the most vulnerable people with specific needs, with support from the Start Fund and DFID.
- Ebola in Sierra Leone: improving access to medical facilities through the management of an ambulance fleet, with support from DFID.
- Typhoon Haiyan in the Philippines: building disaster resilient shelters, through ShelterBox Trust.
- Inclusive Livelihoods in Cambodia, with support from the Big Lottery Fund.
- Promotion of the political rights of disabled people in Somaliland, with support from DFID.

How supporters can get involved

- **Individuals** can make a donation, buy a virtual gift from our website, or organise a fundraising challenge or event in support of our work.
- **Teachers** can use our free educational resources.
- **Community groups** can become actively involved with our campaigns.
- **Employees and companies** can hold a fundraising event in the office, support our work through payroll giving, or become a corporate partner.
- **Anyone can leave a legacy and help save lives.** After taking care of loved ones, consider remembering HI UK in your will so you can continue to repair lives all over the world for generations to come. Even the smallest gift can help.

Please visit [www.handicap-international.org.uk](http://www.handicap-international.org.uk) to find out more.
Financial review

HI UK income in 2014 was £7.8 million, which represents over a two-fold increase from 2013 where we had an income of £3.5 million. This is thanks to the generosity of the public, key institutional donors such as DFID, Comic Relief, Big Lottery Fund and others, and continued investment from HI Federation to support the growth and diversification of our income base.

Donations from individuals and groups increased by 8% to £369k, allowing us to support 24 countries and one regional programme. Institutional income more than doubled to £6.4 million, providing essential funding for us to respond to both humanitarian emergencies and support long-term development programmes. The majority of our income in 2014 allowed us to respond to humanitarian emergencies around the world, including emergencies such as the ongoing Syrian crisis and Typhoon Haiyan which occurred in late 2013. The growth in development funding by 33% to £1.14 million in 2014 is very encouraging as it reflects a growing recognition amongst grant-giving organisations of the quality and relevance of our work. Many of these grants provide multi-year, sustainable funding. For further information on the programmes HI UK supported this year, please see pages 11-17 and for information on how we have generated our funds, please refer to the preceding section.

HI Federation continued its strategy to maintain investment in HI UK, providing £911k to support HI UK’s strategy to grow and diversify our income sources and support our running costs.

Overall, largely owing to a significant increase in institutional funding income, HI UK significantly increased the proportion of its spend on charitable activities (including both UK and overseas programmes).

For further details, please see the accounts on pages 28 to 37.

We are proud to be part of the global Handicap International Federal Network which takes value for money seriously. In 2013, 80.8 p from every pound raised across the network was spent on our programmes. See page 9 for details of these related party transactions.

Future prospects

HI UK has benefited from a significant growth in income from 2013 to 2014. We are entering 2015 with a secured portfolio of 23 grants totalling £14.4 million, some of which run until 2017.

In 2015, we plan to focus on the following areas in line with our 2011-2015 strategy:

- Continue to engage with DFID on their Disability Framework, to promote the inclusion of disabled people in DFID’s own programmes as well as in those of its partners, and use this opportunity to influence other stakeholders.
- Further increase our support to HI’s overseas programmes by growing and diversifying our funding resources, from both institutional funding and voluntary income.
- Increase our major giving programme in order to build a wider network of supporters and expand our fundraising base.
• Continue to strengthen effective engagement with relevant partners and networks to influence UK policy and global debates, reinforcing cohesion within the international development sector, improving the quality of our work, and increasing access to funding.
• Persist in influencing the post-2015 process to promote a new set of development goals that adequately take inequalities (including disability) into account.
• Increase the general public’s knowledge of our work through increased media partnerships and active engagement with our supporters.
• Continue to raise awareness about landmines, cluster munitions and armed violence by organising campaigns and events in partnership with schools and community groups.
• Carry on our collaborative work with other national associations within the Handicap International Federation to maximise the impact of our work in developing countries.

In parallel to this, we will finalise the development of our new global strategy, which will run from 2016-25 under the global leadership of our new Federal Executive Director, Manuel Patrouillard, who recently joined us from the multinational management consulting firm McKinsey & Company. Our intention is to launch this strategy in the coming year, allowing for a seamless transition from the current strategy.

Trustee’s responsibilities

The directors (hereinafter, trustees) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

• Select suitable accounting policies and then apply them consistently;
• Make judgements and estimates that are reasonable and prudent;
• State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
• Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company’s transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
There is no relevant audit information of which the auditors are unaware. Trustees have taken all the steps necessary in order to make themselves aware of relevant audit information and have established that the auditors are aware of such information.

**Going concern**

HI UK has adequate resources to continue its operational existence for the foreseeable future. This is partly with the knowledge that a number of institutional grants have been secured for 2015 and beyond. In addition, HI Federation has confirmed it will provide sufficient funds to continue to support the charitable activities of the company. The Trustees believe that it is, therefore, appropriate to continue to adopt the going concern basis in preparing the annual trustees report and financial statements.

**Reserves policy**

HI UK has a reserves policy, in line with the wider HI Federation reserves policy. The policy states that HI UK retains the equivalent of three months of activity, based on budget projections. The amount is reviewed as budget projections are revised. HI UK’s reserves are intended to act as a sensible contingency against unexpected expenditures or shortfalls in fundraising.

At the end of the year, HI UK’s total reserves stood at £281,540. Based on budget projections for 2015, the minimum reserve levels should equal £195k. These reserves have been established at HI UK by the HI Federation and are held with Unity Trust Bank plc.

**Risk management**

The risks that may have an impact on the functions of the charity are continually monitored; HI UK has a risk register that is updated annually and reviewed regularly by the CEO and trustees. The risk management strategy continues to address the major risks relating to governance, operational activities, financial activities, reputation, legal and regulatory matters, especially those which might impact upon HI UK’s core purposes and key objectives.

**Auditors**

A resolution to appoint Ernst & Young LLP as Auditor for the ensuing year will be proposed at the Annual General Meeting in accordance with section 485 of the Companies Act 2006.
Independent Auditors Report to the members of Handicap International UK for the year ended 31st December 2014

Independent auditors’ report to the members of Handicap International UK

We have audited the financial statements of Handicap International UK for the year ended 31 December 2014 which comprise of the Statement of Financial Activities, Balance Sheet and related notes 1 to 17. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the 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 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 company and the company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees’ Responsibilities Statement set out on page 24, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board’s Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Board of Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.
Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the charitable company’s affairs as at 31 December 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees’ Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime.

Paul Gordon (Senior Statutory Auditor)
for and on behalf of Ernst & Young LLP, Statutory Auditor
London
23rd April, 2015

Notes:

1. The maintenance and integrity of the HI UK website is the responsibility of the Trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

2. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
<table>
<thead>
<tr>
<th>Note</th>
<th>Permanen Endowment</th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>TOTAL 2014</th>
<th>TOTAL 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UK &amp; Overseas programmes</td>
<td>2</td>
<td>-</td>
<td>6,529,519</td>
<td>6,529,519</td>
<td>2,294,335</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>GENERATED FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voluntary income</td>
<td>3</td>
<td>258,153</td>
<td>111,378</td>
<td>369,531</td>
<td>341,968</td>
</tr>
<tr>
<td>Contributions from HI Federation</td>
<td>3</td>
<td>910,819</td>
<td>-</td>
<td>910,819</td>
<td>879,930</td>
</tr>
<tr>
<td>Investment income</td>
<td></td>
<td>905</td>
<td>-</td>
<td>905</td>
<td>318</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OTHER INCOMING RESOURCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL INCOMING RESOURCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,169,877</td>
<td>6,640,897</td>
<td>7,810,774</td>
<td>3,522,818</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Overseas Programmes</strong></td>
</tr>
<tr>
<td>Grant funding: Humanitarian emergencies</td>
</tr>
<tr>
<td>Grant funding: Long-term development</td>
</tr>
<tr>
<td>Funded by voluntary donations</td>
</tr>
<tr>
<td>UK Projects</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>COST OF GENERATING FUNDS</strong></td>
</tr>
<tr>
<td><strong>GOVERNANCE</strong></td>
</tr>
<tr>
<td><strong>TOTAL RESOURCES EXPENDED</strong></td>
</tr>
<tr>
<td><strong>Net resources for the year</strong></td>
</tr>
<tr>
<td>Transfers</td>
</tr>
<tr>
<td>Total funds at 1st January 2014</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS at 31st December 2014</strong></td>
</tr>
</tbody>
</table>

The statement of financial activities includes all gains and losses recognised in the period.

All incoming resources and resources expended derive from continuing activities.
## BALANCE SHEET
At 31st December 2014

<table>
<thead>
<tr>
<th>Note</th>
<th>2014</th>
<th>2013</th>
<th>TOTAL 2014</th>
<th>TOTAL 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>12</td>
<td>70,527</td>
<td>11,414</td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td></td>
<td>93,023</td>
<td>93,023</td>
<td></td>
</tr>
<tr>
<td>Total Fixed Assets</td>
<td></td>
<td>163,550</td>
<td>104,437</td>
<td></td>
</tr>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>13</td>
<td>1,958,819</td>
<td>634,941</td>
<td></td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>505,021</td>
<td>346,962</td>
<td></td>
</tr>
<tr>
<td>Creditors: Amounts falling due within one year</td>
<td>14</td>
<td>(2,345,850)</td>
<td>(804,800)</td>
<td></td>
</tr>
<tr>
<td>Net Current Assets</td>
<td></td>
<td>117,990</td>
<td>177,103</td>
<td></td>
</tr>
<tr>
<td>TOTAL NET ASSETS</td>
<td></td>
<td>281,540</td>
<td>281,540</td>
<td></td>
</tr>
<tr>
<td>FUNDS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent endowment</td>
<td></td>
<td>93,023</td>
<td>93,023</td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds: General fund</td>
<td></td>
<td>188,517</td>
<td>188,517</td>
<td></td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td>16</td>
<td>281,540</td>
<td>281,540</td>
<td></td>
</tr>
</tbody>
</table>

These financial statements are prepared in accordance with part 15 of the Companies Acts 2006 subject to the small companies regime.

These financial statements were approved by the Board of trustees on 23rd April 2015 and signed on its behalf by :

---

Trustee: Nicolas Ponset

The notes on pages 30 to 37 form part of these financial statements.
1. ACCOUNTING POLICIES

a) Basis of accounting
The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, “Accounting and Reporting by Charities” (revised May 2008), the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective January 2008).

b) Fund accounting
The charity maintains various types of funds as follows:

Endowment funds: Endowment funds represent a Permanent Endowment from HI Federation. The sum received has been set aside for fixed asset investment. It is currently held in cash account, with a view to invest this money in high interest earnings accounts.

Restricted funds: Restricted funds represent grants and donations received which are allocated by the donor 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) Incoming resources
Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are entitled to be receivable.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Investment income is included in the SOFA in the year in which it is receivable.

d) Resources expended and basis of allocation of costs
Expenditure is recognised on an accrual basis as a liability is incurred.

Other resources expended are allocated direct to the particular activity where the cost relates to that activity.

Support costs have been allocated between charitable activities, generating funds, and governance costs. Costs that are not wholly attributable to an expenditure category have been apportioned to each activity on an estimate of staff time.

e) Costs of generating funds
Costs of generating 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.

f) Charitable activities
Costs of 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. Therefore, the charitable expenditure includes an apportionment of support costs, as shown in Note 4.

g) Governance costs
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, and an apportionment of support costs involved in supporting the governance activities.
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 years on straight line basis
- Office equipment: 4 years on straight line basis
- Fixtures & fittings: 3 years on straight line basis

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) Gifts in kind
Items gifted to the charity are included either as incoming resources 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 nine such members at 31st December 2014.

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

n) Related parties
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. During the period, HI Federation contributed £910,819 (see SOFA). See notes 13 & 14 for the amount outstanding between the UK and the other organisations at year end. In 2013, HI Federation also provided a permanent endowment to HI UK of £93,023.

o) Fixed Asset Investment
The investment represents the Permanent Endowment from HI Federation and is held primarily to provide a return for the charity. The full value of the investment is held in cash funds at balance sheet date. Gains or losses arising on the investment are credited or charged to the SOFA under ‘gains or losses on investment assets’. There are no gains or losses on this investment for the current year.
2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Support for overseas programmes</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institutional funding: Public bodies</td>
<td>-</td>
<td>5,654,796</td>
<td>5,654,796</td>
<td>1,896,229</td>
</tr>
<tr>
<td>Institutional funding: Private organisations</td>
<td>-</td>
<td>736,757</td>
<td>736,757</td>
<td>256,510</td>
</tr>
<tr>
<td><strong>Support for UK projects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department for International Development</td>
<td>-</td>
<td>76,809</td>
<td>76,809</td>
<td>15,412</td>
</tr>
<tr>
<td>European Union</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,350</td>
</tr>
<tr>
<td><strong>Support from HI Federation for UK projects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Awareness-raising</td>
<td>-</td>
<td>44,122</td>
<td>44,122</td>
<td>7,115</td>
</tr>
<tr>
<td>Inclusive education</td>
<td>-</td>
<td>9,108</td>
<td>9,108</td>
<td>56,751</td>
</tr>
<tr>
<td>Knowledge management</td>
<td>-</td>
<td>7,927</td>
<td>7,927</td>
<td>43,968</td>
</tr>
<tr>
<td><strong>UK &amp; overseas programmes</strong></td>
<td>-</td>
<td>6,529,519</td>
<td>6,529,519</td>
<td>2,294,335</td>
</tr>
</tbody>
</table>

3. VOLUNTARY INCOME

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations</td>
<td>250,573</td>
<td>111,378</td>
<td>361,951</td>
<td>341,644</td>
</tr>
<tr>
<td>Contributions in kind and services</td>
<td>5,371</td>
<td>-</td>
<td>5,371</td>
<td>-</td>
</tr>
<tr>
<td>Other income</td>
<td>2,209</td>
<td>-</td>
<td>2,209</td>
<td>324</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>258,153</td>
<td>111,378</td>
<td>369,531</td>
<td>341,968</td>
</tr>
</tbody>
</table>

CONTRIBUTIONS FROM HI FEDERATION

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private fundraising investment</td>
<td>352,479</td>
<td>-</td>
<td>352,479</td>
<td>323,222</td>
</tr>
<tr>
<td>Running cost</td>
<td>558,340</td>
<td>-</td>
<td>558,340</td>
<td>463,685</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>910,819</td>
<td>-</td>
<td>910,819</td>
<td>786,907</td>
</tr>
</tbody>
</table>
### 4. TOTAL RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

#### COSTS OF CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

**Overseas programmes funded by institutions**

- **Humanitarian emergencies**
  - 2014: £15,895
  - 2013: £5,251,580
  - Total: £5,267,475
  - **Restricted**: £1,296,876

- **Long-term development**
  - 2014: £3,450
  - 2013: £1,139,973
  - Total: £1,143,423
  - **Restricted**: £855,863

**Multi-sector overseas programmes funded by voluntary donations**

- **Afghanistan**: £10,667
  - **Restricted**: £11,874
  - Total: £22,541
  - **Restricted**: £18,345

- **Bangladesh**: £17,067
  - **Total**: £17,067
  - **Restricted**: £11,793

- **Burundi**: £3,450
  - **Total**: £3,450
  - **Restricted**: £11,793

- **Cambodia**: £5,333
  - **Total**: £5,333
  - **Restricted**: £11,156

- **Democratic Republic of Congo**: £13,333
  - **Total**: £13,333
  - **Restricted**: £16,379

- **Ethiopia**: £13,333
  - **Total**: £13,333
  - **Restricted**: £16,379

- **Gaza**: £13,333
  - **Total**: £13,333
  - **Restricted**: £16,379

- **Haiti**: £13,333
  - **Total**: £13,333
  - **Restricted**: £16,379

- **India**: £7,905
  - **Total**: £7,905
  - **Restricted**: £13,103

- **Indonesia**: £6,667
  - **Total**: £6,667
  - **Restricted**: £13,103

- **Jordan**: £16,000
  - **Total**: £16,000
  - **Restricted**: £18,014

- **Kenya**: £16,667
  - **Total**: £16,667
  - **Restricted**: £23,586

- **Laos**: £13,333
  - **Total**: £13,333
  - **Restricted**: £23,586

- **Lebanon**: £13,333
  - **Total**: £13,333
  - **Restricted**: £23,586

- **Libya**: £13,333
  - **Total**: £13,333
  - **Restricted**: £23,586

- **Madagascar**: £9,067
  - **Total**: £9,067
  - **Restricted**: £7,862

- **Middle East**: £2,667
  - **Total**: £2,667
  - **Restricted**: £9,172

- **Mozambique**: £2,667
  - **Total**: £2,667
  - **Restricted**: £9,172

- **Nepal**: £23,200
  - **Total**: £23,200
  - **Restricted**: £43,282

- **Pakistan**: £10,000
  - **Total**: £10,000
  - **Restricted**: £43,282

- **Philippines**: £1,056
  - **Total**: £1,056
  - **Restricted**: £43,282

- **Rwanda**: £8,667
  - **Total**: £8,667
  - **Restricted**: £13,103

- **Senegal**: £16,000
  - **Total**: £16,000
  - **Restricted**: £22,931

- **Sierra Leone / Liberia**: £16,667
  - **Total**: £16,667
  - **Restricted**: £33,586

- **South Sudan**: £10,667
  - **Total**: £10,667
  - **Restricted**: £33,586

- **Sri Lanka**: £10,667
  - **Total**: £10,667
  - **Restricted**: £33,586

**Total multi-sector programmes**

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

- **Total**: £250,574
  - **Restricted**: £111,378
  - **Total**: £361,952
  - **Restricted**: £336,143

**UK projects**

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

- **UK International Emergency Trauma Register**
  - **Total**: £76,809
  - **Restricted**: £76,809
  - **Total**: £16,038

- **Inclusive education**
  - **Total**: £53,439
  - **Restricted**: £53,439
  - **Total**: £64,596

- **Knowledge management**
  - **Total**: £49,269
  - **Restricted**: £49,269
  - **Total**: £45,282

- **Awareness-raising**
  - **Total**: £41,449
  - **Restricted**: £41,449
  - **Total**: £40,814

- **Influencing policies and practices**
  - **Total**: £41,449
  - **Restricted**: £41,449
  - **Total**: £40,814

**Total UK project costs**

<table>
<thead>
<tr>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

- **Total**: £186,433
  - **Restricted**: £137,966
  - **Total**: £324,399
  - **Restricted**: £269,896

**Direct**

<table>
<thead>
<tr>
<th>Costs</th>
<th>Costs</th>
<th>Support Costs</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

- **Overseas programmes funded by voluntary donations**
  - **Direct**: £274,839
  - **Staff**: £87,113
  - **Support**: £361,952

- **UK projects**
  - **Direct**: £99,135
  - **Staff**: £176,077
  - **Support**: £49,187
  - **Total**: £324,399
5. COST OF GENERATING FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Direct Costs</th>
<th>Staff Costs</th>
<th>Support Costs</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private fundraising investment</td>
<td>209,966</td>
<td>52,184</td>
<td>90,329</td>
<td>352,479</td>
<td>323,222</td>
</tr>
<tr>
<td>Institutional fundraising activities</td>
<td>4,600</td>
<td>39,057</td>
<td>15,043</td>
<td>58,700</td>
<td>37,049</td>
</tr>
<tr>
<td>Other fundraising activities</td>
<td>59,931</td>
<td>57,934</td>
<td>40,613</td>
<td>158,478</td>
<td>176,527</td>
</tr>
<tr>
<td>Communication &amp; PR</td>
<td>20,305</td>
<td>48,360</td>
<td>23,660</td>
<td>92,325</td>
<td>71,795</td>
</tr>
<tr>
<td><strong>Total cost of generating funds</strong></td>
<td><strong>294,802</strong></td>
<td><strong>197,535</strong></td>
<td><strong>169,645</strong></td>
<td><strong>661,982</strong></td>
<td><strong>608,593</strong></td>
</tr>
</tbody>
</table>

6. GOVERNANCE COSTS

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meeting costs &amp; others</td>
<td>4,608</td>
<td>5,135</td>
</tr>
<tr>
<td>Professional fees</td>
<td>16,040</td>
<td>22,548</td>
</tr>
<tr>
<td>Support costs</td>
<td>30,895</td>
<td>34,741</td>
</tr>
<tr>
<td><strong>Total governance costs</strong></td>
<td><strong>51,543</strong></td>
<td><strong>62,424</strong></td>
</tr>
</tbody>
</table>

7. SUPPORT COSTS

<table>
<thead>
<tr>
<th></th>
<th>Charitable Activities</th>
<th>Generating Costs</th>
<th>Governance Costs</th>
<th>2014 Total</th>
<th>2013 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
<td>47,680</td>
<td>71,485</td>
<td>23,684</td>
<td>142,849</td>
<td>123,687</td>
</tr>
<tr>
<td>General costs</td>
<td>80,574</td>
<td>89,247</td>
<td>6,556</td>
<td>176,377</td>
<td>150,561</td>
</tr>
<tr>
<td>Depreciation</td>
<td>8,046</td>
<td>8,912</td>
<td>655</td>
<td>17,613</td>
<td>31,696</td>
</tr>
<tr>
<td><strong>Total support costs</strong></td>
<td><strong>136,300</strong></td>
<td><strong>169,644</strong></td>
<td><strong>30,895</strong></td>
<td><strong>336,839</strong></td>
<td><strong>305,944</strong></td>
</tr>
</tbody>
</table>

8. NET RESOURCES FOR THE PERIOD

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation</td>
<td>17,613</td>
<td>31,696</td>
</tr>
<tr>
<td>Auditors’ remuneration</td>
<td>15,540</td>
<td>15,120</td>
</tr>
<tr>
<td>Loss on disposal of fixed assets</td>
<td>141</td>
<td>578</td>
</tr>
<tr>
<td>Net realised exchange loss</td>
<td>1,837</td>
<td>132</td>
</tr>
<tr>
<td>Net realised exchange gain</td>
<td>(902)</td>
<td>(5,817)</td>
</tr>
<tr>
<td>Net unrealised exchange loss</td>
<td>79</td>
<td>58</td>
</tr>
<tr>
<td>Net unrealised exchange gain</td>
<td>(1,294)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net resources for the period</strong></td>
<td><strong>33,014</strong></td>
<td><strong>41,767</strong></td>
</tr>
</tbody>
</table>
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2014

9. MOVEMENT IN RESTRICTED FUNDS

<table>
<thead>
<tr>
<th>UK organisations (support for overseas programmes)</th>
<th>Income 2014</th>
<th>Expenditure 2014</th>
<th>Transfers 2014</th>
<th>Carried forward</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>HUMANITARIAN</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department for International Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mali emergency: food security</td>
<td>196,495</td>
<td>(196,495)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Philippines emergency: Haiyan response</td>
<td>61,485</td>
<td>(61,485)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Syria crisis: supporting vulnerable people in Jordan</td>
<td>1,915,389</td>
<td>(1,915,389)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Syria crisis: supporting vulnerable people in Lebanon</td>
<td>1,703,922</td>
<td>(1,703,922)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emergency intervention in the Middle East</td>
<td>324,229</td>
<td>(324,229)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gaza crisis: Emergency intervention for the most vulnerable women, men and children</td>
<td>307,805</td>
<td>(307,805)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>via Oxfam GB</td>
<td>7,689</td>
<td>(7,689)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>via UK Med</td>
<td>111,466</td>
<td>(111,466)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>via Save the Children</td>
<td>28,754</td>
<td>(28,754)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>via DEERF - GOAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sierra Leone: Support to Ebola response in Western Area</td>
<td>79,667</td>
<td>(79,667)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disasters Emergency Committee via HelpAge</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>International</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jordan: Inclusion of Syrian refugees: Phase 1</td>
<td>1,718</td>
<td>(1,718)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jordan: Inclusion of Syrian refugees: Phase 2</td>
<td>209,178</td>
<td>(209,178)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ShelterBox</td>
<td>253,283</td>
<td>(253,283)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Philippines: Typhoon Haiyan shelter programme</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>START Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Response to Floods in mid-western Nepal</td>
<td>50,500</td>
<td>(50,500)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Humanitarian</td>
<td>5,251,580</td>
<td>(5,251,580)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DEVELOPMENT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department for International Development</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cambodia: livelihoods</td>
<td>202,082</td>
<td>(202,082)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rwanda: inclusive education</td>
<td>272,366</td>
<td>(272,366)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>via Plan UK</td>
<td>196,878</td>
<td>(196,878)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>via ADRA</td>
<td>201,824</td>
<td>(201,824)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FCO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Algeria: Employment for youth and women with disabilities</td>
<td>44,746</td>
<td>(44,746)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CP TRUST</td>
<td>54,742</td>
<td>(54,742)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comic Relief</td>
<td>90,531</td>
<td>(90,531)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Big Lottery Fund</td>
<td>38,344</td>
<td>(38,344)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maitri Trust</td>
<td>12,050</td>
<td>(12,050)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GlaxoSmithKline</td>
<td>18,786</td>
<td>(18,786)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Helpage</td>
<td>7,624</td>
<td>(7,624)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Development</td>
<td>6,391,553</td>
<td>(6,391,553)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**International Organisations (support for UK projects)**

<table>
<thead>
<tr>
<th>Department for International Development</th>
<th>Income 2014</th>
<th>Expenditure 2014</th>
<th>Transfers 2014</th>
<th>Carried forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>UK International Emergency Trauma Register</td>
<td>76,809</td>
<td>(76,809)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>HI Federation</td>
<td>44,122</td>
<td>(44,122)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inclusive education</td>
<td>9,108</td>
<td>(9,108)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Knowledge management</td>
<td>7,927</td>
<td>(7,927)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>137,966</td>
<td>(137,966)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>6,529,519</td>
<td>(6,529,519)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
10. TRUSTEES AND STAFF INFORMATION

a) Trustees
No trustee received emoluments in the year (2013: nil).

To enable them to attend meetings 2 trustees were reimbursed a total of £1,529 for travel (2013: 3 trustees £1,651). One trustee received fees for HR work totalling £750, contracted on an arms-length basis and approved by the Trustees.

b) Staff

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and wages</td>
<td>437,846</td>
<td>363,400</td>
</tr>
<tr>
<td>Social security costs</td>
<td>43,489</td>
<td>38,081</td>
</tr>
<tr>
<td>Pension costs</td>
<td>9,909</td>
<td>8,387</td>
</tr>
<tr>
<td>Seconded staff</td>
<td>40,062</td>
<td>24,272</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>531,306</td>
<td>434,140</td>
</tr>
</tbody>
</table>

No employees received emoluments in excess of £60,000 on an annualised basis during the year.

The average full-time equivalent of staff employed by the charity during the period, including seconded staff, calculated in

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Generating funds</td>
<td>6.9</td>
<td>5.9</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>6.2</td>
<td>4.8</td>
</tr>
<tr>
<td>Governance</td>
<td>0.5</td>
<td>0.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>13.6</td>
<td>11.4</td>
</tr>
</tbody>
</table>

11. TAXATION
The charitable company is exempt from corporation tax on its charitable activities.

12. TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Leasehold Improvements £</th>
<th>Fixtures, Fittings, Equipment £</th>
<th>Total Fixed Assets £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 1 January 2014</td>
<td>-</td>
<td>52,036</td>
<td>52,036</td>
</tr>
<tr>
<td>Additions</td>
<td>57,112</td>
<td>19,755</td>
<td>76,867</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>(7,192)</td>
<td>(7,192)</td>
</tr>
<tr>
<td><strong>at 31 December 2014</strong></td>
<td>57,112</td>
<td>64,599</td>
<td>121,711</td>
</tr>
</tbody>
</table>

**Depreciation**

<table>
<thead>
<tr>
<th></th>
<th>Leasehold Improvements £</th>
<th>Fixtures, Fittings, Equipment £</th>
<th>Total Fixed Assets £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 January 2014</td>
<td>-</td>
<td>40,622</td>
<td>40,622</td>
</tr>
<tr>
<td>Charge for period</td>
<td>4,417</td>
<td>13,196</td>
<td>17,613</td>
</tr>
<tr>
<td>Depreciation on disposal</td>
<td>-</td>
<td>(7,051)</td>
<td>(7,051)</td>
</tr>
<tr>
<td><strong>at 31 December 2014</strong></td>
<td>4,417</td>
<td>46,767</td>
<td>51,184</td>
</tr>
</tbody>
</table>

**Net book value**

<table>
<thead>
<tr>
<th></th>
<th>Leasehold Improvements £</th>
<th>Fixtures, Fittings, Equipment £</th>
<th>Total Fixed Assets £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 31 December 2014</td>
<td>52,695</td>
<td>17,832</td>
<td>70,527</td>
</tr>
<tr>
<td>At 31 December 2013</td>
<td>-</td>
<td>11,414</td>
<td>11,414</td>
</tr>
</tbody>
</table>
13. DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivable from other HI National Associations</td>
<td>155</td>
<td>2,009</td>
<td>2,164</td>
<td>-</td>
</tr>
<tr>
<td>Accrued income</td>
<td>25,989</td>
<td>1,884,703</td>
<td>1,910,692</td>
<td>595,237</td>
</tr>
<tr>
<td>Prepayments</td>
<td>18,980</td>
<td>13,954</td>
<td>32,934</td>
<td>21,482</td>
</tr>
<tr>
<td>Other receivables</td>
<td>13,029</td>
<td>-</td>
<td>13,029</td>
<td>18,222</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>58,153</strong></td>
<td><strong>1,900,666</strong></td>
<td><strong>1,958,819</strong></td>
<td><strong>634,941</strong></td>
</tr>
</tbody>
</table>

14. CREDITORS: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money owed to HI Federation</td>
<td>258,833</td>
<td>1,566,385</td>
<td>1,825,218</td>
<td>550,908</td>
</tr>
<tr>
<td>Money owed to HI Luxembourg</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>43,507</td>
</tr>
<tr>
<td>Trade payables</td>
<td>55,911</td>
<td>3,606</td>
<td>59,517</td>
<td>37,648</td>
</tr>
<tr>
<td>Deferred income</td>
<td>-</td>
<td>397,625</td>
<td>397,625</td>
<td>136,078</td>
</tr>
<tr>
<td>Accruals &amp; other creditors</td>
<td>47,830</td>
<td>2,578</td>
<td>50,408</td>
<td>24,306</td>
</tr>
<tr>
<td>Social security costs</td>
<td>13,082</td>
<td>-</td>
<td>13,082</td>
<td>12,353</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>375,656</strong></td>
<td><strong>1,970,194</strong></td>
<td><strong>2,345,850</strong></td>
<td><strong>804,800</strong></td>
</tr>
</tbody>
</table>

15. COMMITMENTS UNDER OPERATING LEASE

At 31 December 2014, the charity had annual commitments under operating leases as set out below:

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expiring within 2 to 5 years</td>
<td>1,335</td>
<td>1,335</td>
</tr>
<tr>
<td>Land and buildings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expiring within 2 to 5 years</td>
<td>77,760</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>79,095</strong></td>
<td><strong>1,335</strong></td>
</tr>
</tbody>
</table>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Endowment Funds</th>
<th>Unrestricted Funds</th>
<th>Restricted Funds</th>
<th>Total Funds 2014</th>
<th>Total Funds 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible fixed assets</td>
<td>-</td>
<td>163,550</td>
<td>-</td>
<td>163,550</td>
<td>104,437</td>
</tr>
<tr>
<td>Current assets</td>
<td>93,023</td>
<td>470,151</td>
<td>1,900,666</td>
<td>2,463,840</td>
<td>981,903</td>
</tr>
<tr>
<td>Creditors: amount falling due within 1 year</td>
<td>- (445,194)</td>
<td>(1,900,666)</td>
<td>(2,345,850)</td>
<td>(804,800)</td>
<td></td>
</tr>
<tr>
<td><strong>Net assets at 31 December 2014</strong></td>
<td><strong>93,023</strong></td>
<td><strong>188,517</strong></td>
<td>-</td>
<td><strong>281,540</strong></td>
<td><strong>281,540</strong></td>
</tr>
</tbody>
</table>

17. MOVEMENT IN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Brought forward</th>
<th>Incoming resources</th>
<th>Outgoing resources</th>
<th>Transfers</th>
<th>Carried forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted funds</td>
<td>-</td>
<td>6,640,897</td>
<td>(6,640,897)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>188,517</td>
<td>1,169,877</td>
<td>(1,169,877)</td>
<td>-</td>
<td>188,517</td>
</tr>
<tr>
<td>Endowment funds</td>
<td>93,023</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>93,023</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td><strong>281,540</strong></td>
<td><strong>7,810,774</strong></td>
<td><strong>(7,810,774)</strong></td>
<td><strong>-</strong></td>
<td><strong>281,540</strong></td>
</tr>
</tbody>
</table>
Acknowledgements
Handicap International UK’s partners, donors and memberships for 2014

Institutional Donors and Partners

- Association of Physiotherapists in International Health and Development (ADAPT)
- Association of Chartered Physiotherapists in Neurology (ACPIN)
- ADRA-UK
- Big Lottery Fund
- British Association of Chartered Physiotherapists in Amputee Rehabilitation (BACPAR)
- British Association of Hand Therapists (BAHT)
- CARE International
- Comic Relief
- CP Trust
- Disasters Emergency Committee (DEC)
- Department for International Development (DFID)
- Esmee Fairbairn Foundation
- Foreign Commonwealth Office (FCO)
- GlaxoSmithKline
- GOAL
- HelpAge International
- Interburns
- London School of Hygiene and Tropical Medicine
- Maitri Trust
- Motivation
- National Critical Care and Trauma Response Centre, Australia
- Oxfam GB
- Plan International
- Plan UK
- Save the Children UK
- ShelterBox Trust
- Soroptimist International UK Programme Action Committee
- Start Network
- UK-Med

Organisational Memberships and Networks in the UK

- Bond
- Cluster Munition Coalition
- Development Studies Association
- Enabling Education Network (EENET)
- Euclid Network
- French Chamber of Great Britain
- Fundraising Standards Board
- Global Campaign for Education
- International Broadcasting Trust
- Institute of Fundraising
- International Campaign to Ban Landmines
- International Disability and Development Consortium
- National Council for Voluntary Organisations
- OT Frontiers
- Peace One Day
- Remember a Charity
- Start Network
- Think Global
- World Confederation for Physical Therapy

Handicap International UK is positive about employing disabled people and is proud to be two-ticks accredited.