



Annual Report and Financial Statements

Year ended 31st December 2023

Handicap International UK operating as
Humanity & Inclusion UK

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

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Photo: Emergency crews search for survivors in Hatay following the Turkey-Syria earthquake.



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Legal information

Legal Name	Handicap International UK
Operating Name	Humanity & Inclusion UK (HI UK)
Board of Trustees	Peter Burdin (Chair) Chloe Marshall (Vice-Chair) Vhernie Manickavasagar (Treasurer) Benjamin Cohen Stephanie Milano (appointed 3rd October 2023) Thomas Morrow Nicola Peckett Nana Obuo Raphael Ayse Suevari Oliver Thorn
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Company number	4010383
UK registered charity number	1082565
Website	humanity-inclusion.org.uk

Introduction from our Chief Executive

Determination in the face of multiple crises

2023 was defined by crises. We began the year focussed on Ukraine, where the war was continuing through another gruelling winter. Then, in the first week of February, a massive earthquake caused devastation across southern Turkey and northern Syria. In April, a civil war in Sudan drove huge numbers of desperate people across the border into Chad. The second half of the year brought further big earthquakes, first in Morocco and then in Afghanistan. Then, in October, atrocious violence in Israel was followed by an overwhelming assault on Gaza.

In 2023, HI UK's experts in emergency rehabilitation, armed violence reduction, inclusive education and inclusive humanitarian action supported programmes in dozens of countries.

For each of these, we responded immediately. Because we work for the long term, our teams were already on the ground, with expertise and strong local connections. Backed by our wonderfully generous supporters in the UK, they were able to distribute emergency supplies, provide physical and mental care, and treat and rehabilitate injured people. In Ukraine, Syria and Gaza, we also brought specialists in explosive ordnance, helping

communities manage the risks of living alongside the lethal threat of unexploded weaponry.

Throughout the year, our UK team provided expert support to emergency responses in many less well-reported crises too – in Bangladesh, Benin, Ethiopia, Madagascar, Myanmar, Nepal, Niger, Pakistan, the Philippines and South Sudan. Around the world, our work helped meet the needs of people caught up in floods, droughts, cyclones, typhoons, earthquakes and conflicts.

In every crisis, it is always people with disabilities, children, older people and those without the means to find protection who are at greatest risk and who suffer the most. In addition to running emergency relief programmes ourselves, one of the most important things we do is support other humanitarian actors to be more inclusive too – the idea is to change everyone's understanding and approach so that no one is ever left behind in an emergency.

The situation in Gaza has been especially difficult and I'm enormously proud of what our many staff and volunteers there have been able to achieve while enduring so much. Despite being hungry, fearful and displaced themselves, they worked relentlessly to support those in the greatest need. They distributed stockpiles of supplies, including wheelchairs and other assistive devices for people with disabilities, and hygiene kits so that vulnerable people can stay clean even while living in overcrowded shelters with no running water. They provided rehabilitation to disabled people and those who had been injured in the bombing. They used their knowledge of explosive weapons to educate people about the dangers and to mark off areas where unexploded ordnance poses a risk to children and others. And they ran hundreds of sessions with children to help protect their mental wellbeing. However, the level of suffering is so great and the conditions so tough, that no organisation can meet all the needs without a permanent ceasefire and full humanitarian access; for this reason, we added our voice to the global call for an immediate end to the fighting.

Promoting a truly inclusive world

Our work in 2023 wasn't only focussed on emergency responses. Some of the most joyful work we do is in areas like inclusive education, where we help schools and local authorities to give the gift of education to children with disabilities who would otherwise miss out. This work is important in so many ways – not just because of the life-changing value for the children themselves, but also because of the way it helps change attitudes about disability.

We also continued to promote inclusive health and inclusive livelihoods, working with local organisations run by people with disabilities to help them change perceptions and empower the people they support. Advocacy is a big part of this, both in the countries where we have programmes and here in the UK. I'm proud that in 2023 we played a leading role in encouraging Parliament and ministers to do more to promote disability inclusion in all UK aid programmes. We particularly focussed on sexual and reproductive health and rights, which is an area where we have been playing a leading role internationally and where the UK could do so much more to support women and girls with disabilities.

In 2023, across Asia, the Middle East and parts of Africa our teams also cleared minefields, removed cluster munitions, assisted victims, educated communities about risks and advocated for an end to the use of these types of weapons. They continued to make some

remarkable innovations, including in areas like the deployment of underwater demining systems and the use of unmanned aerial technology to speed up land clearance in Ukraine and Iraq.

Raising our profile in the UK

In the UK, our profile continues to grow and grow. I am so grateful to Dr Sian Williams for partnering with us on our BBC Radio 4 Appeal in January. She is of course a very well-known broadcaster, but she is also a trained psychologist, so she was brilliantly well placed to talk about the work we do to provide rehabilitation and psychological support to children injured and traumatised by war. In 2023, we also worked with photojournalists – including Giles Duley – to tell stories and raise the voices of some of the many people we work with around the world. We received coverage for our work on national and international TV and across the press in the UK.

As well as working hard to promote disability inclusion internationally, in 2023 we also took steps to become a more disability-inclusive employer ourselves in the UK. I am very pleased for HI UK to have been awarded "Disability Confident Leader" status by the Department for Work and Pensions, but I'm also conscious of the responsibility that it places upon us. It commits us not only to improving our recruitment, retention and development of disabled people, but also to promoting disability-inclusion

with our partners, peers and others with whom we interact. This advocacy will be a major focus of our efforts in 2024.

As ever, nothing that we achieve would be possible without the hard work, creativity and enthusiasm of the wonderful people that work for HI, both around the world and here in the UK. But, in turn, their efforts would not be possible without the fantastic people who support us with their funds, time and engagement. To them we owe huge thanks. ■



George Graham
Chief Executive

Message from our Chair

Making the biggest difference we can

In 2023, we were reminded yet again of why the work that HI does is so important. From the earthquake in Turkey and Syria to the conflict in Gaza, HI's teams have been on the ground, offering their precious skills and making a huge difference for disabled and vulnerable people. But they have also been working in less high-profile places, staying on and providing support in countries like Afghanistan, Ethiopia, South Sudan and Yemen even after the world's attention has moved away. This determination to see a job done is one of the characteristics that defines this organisation.

As Chair of the Board, it is my pleasure to support the HI UK staff team to implement our strategy. This is built around three pillars: raising funds; influencing policymakers and partners; and providing expertise to our country programmes. In all three areas, we made fantastic progress in 2023.

Our fundraising appeal for the Turkey-Syria earthquake was our most successful ever. We also quickly launched successful appeals in response to the earthquake in Morocco and the conflict in Gaza. We are hugely grateful to our many individual donors and the wonderful trusts, foundations and companies who put their confidence in us in 2023. Institutional funding is also a

key part of what we do; we're especially proud to have secured funding from UK Aid for a very large programme in Afghanistan, which will provide humanitarian support and protection to tens of thousands of people

In our influencing work, our voice was prominent in shifting the UK Government's approach to disability inclusion in its overseas aid programmes. Our specialists

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

advocated to Parliament and to ministers to help make sure that actions to support disabled people are systematically mainstreamed in all British aid programmes. We also continued to make the case for concrete actions by the UK government to put into practice the commitments that it made when it signed the Political Declaration on the Protection of Civilians from the Use of Explosive Weapons in Populated Areas at the end of 2022. In addition, we were able to provide important briefings on crisis situations where we have people on the ground, including on Afghanistan, Yemen and Gaza.

The international expertise hosted in HI UK grew in 2023. In addition to specialists in inclusive education and emergency rehabilitation, we now have expertise in inclusive humanitarian action and emergency shelter & non-food items, and an expanded team supporting humanitarian mine action and armed violence reduction. These are fantastically skilled colleagues, and seeing the range of countries that they

support and the impact that they have is truly inspiring.

At the Board level, we continued to focus strongly on diversity and inclusion, working with the staff team to gather data on staff engagement and our levels of diversity and supporting improvements in our approaches to recruitment. One very pleasing upshot of this work was securing Disability Confident Leader status as an organisation. The Board also worked hard to ensure that the organisation has robust controls and processes for managing risks, whether financial, reputational, interpersonal or in any other area.

There were some changes to the staff team over the course of the year, but also a healthy amount of stability. I continue to be impressed by the variety and quality of the work that the team does and by the positive spirit in which they do it.

I know that – with the generous support of our many donors – they will continue to make a big difference for people in the greatest need in 2024. ■



Peter Burdin
Chair



As he grew, Amer was finding that his prosthesis was becoming uncomfortable and causing him pain. Thanks to our rehabilitation team in Jordan, Amer now has a brand new prosthesis and can continue doing what he loves most: rollerblading and skateboarding in the park next to his home.

About us

The HI network

Our vision

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

Our mission

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

Our values

HUMANITY

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

INCLUSION

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

COMMITMENT

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

INTEGRITY

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



© Rakotondraparany D. Njara / HI

Our structure

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

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

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

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

Who we support

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

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

Our areas of work

EMERGENCIES

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

CONFLICTS

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

LONG-TERM DEVELOPMENT

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

Our impact

WORLDWIDE PRESENCE

446 projects in **59** countries

PEOPLE SUPPORTED BY HI'S ACTIONS

DIRECT SUPPORT

2,673,083 people

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

INDIRECT SUPPORT

10,184,789 people

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

GLOBAL STAFF

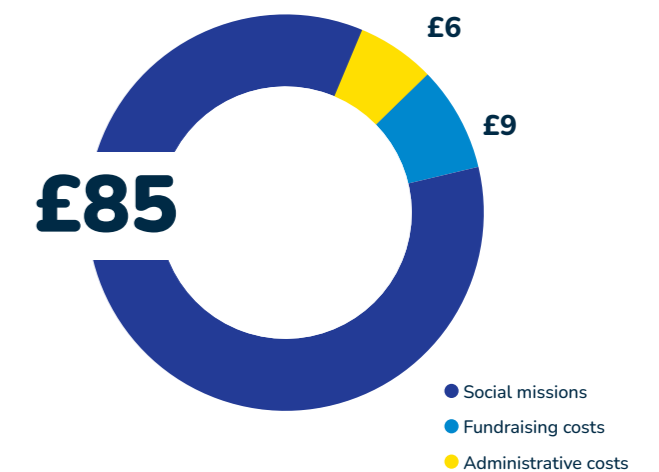
5,072 people

including:

- 4,241** local staff in project countries
- 268** international staff in project countries
- 291** headquarters staff working in programme management
- 272** staff working in support services, fundraising and communication.

Impact figures represent the actions of the HI network in 2023. Staff figures are expressed in annual full-time equivalent positions.

For every £100 spent by the HI network*



* Financial figures represent the actions of the HI network in 2023. For more information please see the HI Network Annual Report available at hi.org

How our UK team supported HI's mission in 2023

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

In 2023, we aimed to achieve this by raising funds, influencing policy and practice, and providing high-quality technical expertise to our country programmes.

This was underpinned by a strong focus on building a diverse, motivated and connected staff team with effective support functions and a strong, supportive and ambitious culture.

This section explains how we achieved these goals in 2023 in each of our areas of activity, and shares some of our highlights for the year.

EARTHQUAKE RESPONSES

Following the devastating earthquakes that rocked Turkey and Syria on 6th February, we launched a fundraising appeal that quickly became our most successful ever. Present in Syria for over ten years, our local expertise allowed us to act immediately to save lives. The money raised helped provide physical rehabilitation to thousands of individuals,

preventing permanent disability from injuries. It also enabled us to provide mobility aids and prostheses and to run a large-scale psychological first aid programme, helping victims of the disaster cope with their anxiety and trauma. In addition, we provided public education about risks from unexploded ordnance.

We were also immediately on the ground in Morocco, which was hit by a 6.8-magnitude earthquake in September, the worst in the country's history. The disaster caused widespread destruction to infrastructure, mass loss of life and thousands of life-changing injuries. We have worked in Morocco for 30 years so are deeply rooted in many communities. In the aftermath of the disaster, we worked closely with local partners to identify their needs. Many thousands of people were seriously injured and many more had lost everything. We distributed essential goods such as hygiene kits, tents, blankets, crutches and wheelchairs. For those who had suffered traumatic, complex injuries, we provided immediate care, as well as long-term rehabilitation and psychological support.

UKRAINE

Sadly, the war in Ukraine continued throughout 2023, with humanitarian needs in many parts of the country becoming more and more acute. This was especially true near the frontlines, where many communities face severe hardship and are largely cut off from the outside world. The National Mine Action Authority (NMAA) considers that 25% of Ukraine's territory has been exposed to war. The widespread use of explosive weapons has destroyed vital infrastructure, including roads, water, hospitals and schools, and has made many towns and villages isolated and inaccessible. With essential services decimated and thousands of people living in damaged homes or buildings, the most vulnerable are at the greatest risk, especially during the long winter months. We have responded by distributing supplies, providing thousands of physical rehabilitation sessions to people with burns, other injuries and disabilities, training local hospital staff in specialised services, providing mental health support, offering our logistics capability to other humanitarian actors, and running public information campaigns to prevent accidents caused by unexploded

ordnance.

We attended the Ukraine Recovery Conference in June to advocate for disability inclusion and serious investment in rehabilitation and mine-clearance. In October, we began a partnership with the World Health Organisation (WHO) to promote disability inclusion across the whole humanitarian response.

AFGHANISTAN

In 2023, we secured funding from the UK Foreign, Commonwealth and Development Office (FCDO) to lead a large-scale programme working across Afghanistan to support humanitarian assistance and protection. Working with WarChild UK, Sanayee Development Organisation and Youth Health and Development Organisation, this two-year project will work across the Herat, Kandahar, Nangarhar and Nimroz provinces, supporting local community groups and health centres to improve protection of vulnerable people, providing multi-sectoral emergency assistance – including food, shelter and non-food items – and strengthening coordination between humanitarian actors.

GAZA

In the final quarter of the year, the long-running conflict in Gaza and Israel escalated disastrously. Our dedicated team has been operating in the occupied Palestinian territories since 1996. As the already-severe humanitarian situation in Gaza rapidly deteriorated, our hundreds of staff and volunteers provided a lifeline for the most



vulnerable people, including those with disabilities and the newly injured. Despite being displaced, hungry and frightened themselves, our teams mobilised to distribute pre-positioned stocks of emergency supplies, relief kits and mobility aids. They ran recreational activities in bomb shelters for tens of thousands of children, providing much-needed psychosocial support, and offered targeted support to people with disabilities and injuries, including physical rehabilitation. They also broadcast radio messages and ran other risk-education activities to help protect the population from unexploded munitions. Alongside other operational humanitarian NGOs, we raised the alarm in the media and in meetings with ministers about the desperate situation and the huge scale of humanitarian need.

INCLUSIVE HUMANITARIAN ACTION

In addition to these high-profile emergencies, our UK team supported responses to less widely reported crises and disaster risks in many other countries around the world. These included Bangladesh, Benin, Madagascar, Myanmar, Nepal, Niger, Pakistan and the Philippines.

Our UK specialists also travelled to Ethiopia, Iraq and Ukraine to support teams in those countries, and we managed pilot projects in Somalia and Syria to promote new international guidelines on the inclusion of persons with disabilities in humanitarian action, with a focus on humanitarian coordination, protection and food security.

INCLUSIVE EDUCATION

HI UK leads HI's work globally on inclusive education. In 2023, we collectively provided specialist expertise to 27 countries and territories, including Bangladesh, Jordan, Laos, Lebanon, Myanmar, Nepal, the occupied Palestinian territories and Rwanda. We also developed new projects in Ecuador, Pakistan and South Sudan, and launched a large new programme in the Democratic Republic of Congo, where we are working alongside Save the Children to support girls with disabilities to access school.

We completed our last Girls' Education Challenge project in Rwanda, where, following earlier projects in Ethiopia, Mozambique and Sierra Leone, we have been part of the UK Government's flagship 12-year initiative, the largest global fund on girls' education, ensuring that disability inclusion is a core part of all the activities.

An important part of our work is to promote inclusive education internationally. We participated

in intergovernmental events to raise funds for education, advocating for a strong focus on inclusion. We also co-chaired a working group on inclusive education within the Global Action on Disability network for a second year, bringing together donors, UN agencies and multilateral institutions. We provided keynote speakers and panellists for international events on inclusive education and contributed substantially to the UK Government's refresh of its policy in this area.

INCLUSIVE HEALTH

In Sierra Leone, we began a programme with Concern Worldwide to strengthen the health system and ensure that it is accessible and appropriate for people with disabilities.

We also continued to play a key role in a global programme on women's sexual and reproductive health, working with non-disability-focused organisations to promote actions that reach and

engage women and girls with disabilities. Our Director of Health presented oral evidence to the UK Parliament on the importance of this work.

EMERGENCY REHABILITATION

In 2023, HI UK provided expertise on emergency rehabilitation to a large number of programmes, including Afghanistan, Chad, Ethiopia, the occupied Palestinian territories, Lebanon, Mali, Morocco, Sudan, South Sudan and Ukraine. This included support for clinical upskilling in trauma-based early-rehabilitation management and for stimulation therapy for malnourished children (aged 5 and under). We also provided technical support to the WHO on delivery of minimum standards in surgical specialised care teams and on management of highly infectious diseases. We supported the training of Australian medical assistance teams for the Northern Territories and Pacific Isles and facilitated a course with Interburns on advanced burns care in rehabilitation for trainees from 13 African countries. Our handbook on early rehabilitation in conflict and disasters was translated into Turkish, Polish, Ukrainian and Russian.

HUMANITARIAN MINE ACTION

Our UK team supports mine action all around the world. In 2023, they conducted technical support operations in Cambodia, Colombia, Ethiopia, Gaza, Iraq, Laos, Lebanon, Libya, Syria, Ukraine and Yemen. They also continued our programme of innovation.

Highlights include:

- Deployment of unmanned underwater systems in northeast Syria to enable underwater survey and clearance activities.
- Development of the use of unmanned aerial systems to accelerate humanitarian demining in Ukraine and Iraq.
- Deployment and testing of mobile broadband body-worn live-feed cameras for demining in Iraq, Colombia and Lebanon.
- Deployment and testing of mobile broadband body-worn live-feed cameras for demining in Iraq, Colombia and Lebanon.

In addition, the team advocated with governments, partners and the UN and provided training on deployment of the new International Mine Action Standard on victim assistance. In November, the Daily Telegraph published a feature article on our female demining team in Laos.

DISABILITY INCLUSION

A core part of our work in 2023 was the promotion of disability inclusion across international development. As part of this, we are a partner in the UK Government's flagship Disability-Inclusive Development programme. We also worked hard to influence the Government to do more to prioritise disability inclusion. We held meetings with the International Development Minister and submitted written evidence to Parliament on the steps that the Government needs to take in order to live up to its commitments in this area. We contributed to a review by the Independent Commission on Aid



BBC RADIO 4 APPEAL

In January, we had the pleasure of partnering with Dr Sian Williams for our BBC Radio 4 Appeal. The renowned broadcaster and psychologist pledged her support to help raise funds for our vital work providing rehabilitation and

psychological support to children injured and traumatised by war. Sian shared the heartbreaking story of Hala, a little girl from Yemen who was left deeply traumatised after losing her leg in an airstrike while outside playing with her friends. Together, we raised an amazing £31,400!

Impact into UK aid over the past three years, we worked with other UK NGOs to influence the Government's new "White Paper" on international development and we engaged MPs from different political parties on the importance of inclusive education.

PROMOTING DISABILITY INCLUSION AT HOME

As well as working hard to support programmes building action on inclusion around the

world, in 2023 we also took steps to become a more disability-inclusive employer ourselves. We were very pleased to be awarded "Disability Confident Leader" status by the Department for Work and Pensions. This is the highest level of the scheme, awarded to organisations that take meaningful actions on recruiting, retaining and developing disabled people and who also promote disability inclusion with partners, peers and others with whom we interact.



Support for our work



Institutional partners

We are grateful to the FCDO for supporting our programmes across Africa, Asia and the Middle East. These include the multi-country Disability Inclusive Development and Women's Integrated Sexual Health programmes, which are managed by SightSavers and IPPF respectively, as well as partnerships with other organisations including Concern Worldwide and the Danish Refugee Council.

We are also proud to be a member of the Start Network, which allows us to access rapid, innovative funding for under-the-radar emergencies. In 2023, these included crises in the Philippines, Bangladesh and Madagascar.



Photo: A woman who received emergency aid from HI transporting jerrycans of water in the province of Davao del Norte. Since 29 January 2024, the island of Mindanao in the south of the Philippines has been hit by heavy rains, causing flooding and landslides

Partnerships and philanthropy

After another strong year with our Partnerships and Philanthropy programme we want to express special gratitude to our loyal partners in trusts, foundations and corporates, as well as philanthropic individuals, for making vital change happen in very tough environments.

The generosity from private organisations and individuals to our emergency response to the terrible earthquakes in Syria and Turkey was remarkable; our warmest thanks go to all of you. In addition, you supported the peoples of Morocco and Afghanistan who also suffered destructive earthquakes, and the children of Gaza who have lost so much.

In spite of so many emergencies in 2023, our essential work on disability inclusion continues; some of our most valued partners supported children with disabilities in Togo, people around the world suffering in conflicts overlooked by the mainstream media, and essential landmine clearance in the Middle East.

We welcomed more than 30 guests, donors and partners, to the Lansdowne Club in London's Mayfair on 21st September. Here we heard from our Founder, Jean Baptiste Richardier, about how Humanity & Inclusion came into being on the Thai-Cambodia border in 1982. Our Inclusive Humanitarian Action Specialist, Sophie Allin, picked up the story and brought it into the present day; and our dedicated trustee, Ollie Thorn, shared his lived



Photo: In Syria, the survivors of the powerful earthquakes that hit the country on 6th February 2023 are still receiving rehabilitation and psychological support from HI's partners. Nour, now aged 4, was seriously injured during the earthquake. After seven months in hospital, she continues to receive regular care from the teams at Aqrabat Hospital, HI's partner in north-west Syria.

experience of disability and particularly his visit with HI to refugee camps in Uganda.

We thank players of People's Postcode Lottery for raising more than £1.3 million since 2019, contributing towards our preparation of vulnerable populations for disasters. These funds awarded through Postcode Global Trust also enable us to carry out inclusive emergency responses, as well as help support our physical rehabilitation of victims of conflict, natural disaster, poverty and exclusion around the world. We really value these wonderful long-term partnerships.



Individual giving

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

At HI, we are committed to fundraising in an ethical and sustainable way, aiming to be open and transparent with our supporters at all times. We are also continually reviewing our measured strategy of investment, which is aimed at offering more ways for donors to give, while

making sure we have efficient systems in place to manage supporter preferences and data.

In 2023, we focused on developing our programme of emails to supporters, improving our online presence and making it easier for supporters to include a gift to HI in their wills.

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

How you can support our life-changing work

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

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

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

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

Thank you!

ABDELLATIF IS STAYING POSITIVE!

Photo: Abdellatif, aged 9, is full of smiles as he does his rehabilitation exercises in the sunshine with HI's physiotherapist at the Médecins Sans Frontières (MSF) hospital in Adré, Chad.

When war broke out in Sudan on 15 April 2023, Abdellatif was hit by gunfire, leaving him paralysed. Despite his situation, he remains remarkably determined and positive.

His younger brothers visit him, helping him into his wheelchair and getting him outside of the hospital tent where he spends most of his time. Everyone in the hospital calls him "Boss" and he smiles and jokes with the nursing staff and other patients.

Above all, Abdellatif says he wants to be able to get back on his feet and resume his studies.

It's not clear yet if it will be possible, but he hopes with all his heart that he will be able to walk again.



Governance, structure and management

Constitution and governance

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

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

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

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

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

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

Photo: Yasmi is a student with multiple disabilities. She attends the EPC Patrice Lumumba inclusive school in Matola, Mozambique, one of many schools supported by HELASIA, HI's multi-country inclusion project.



Photo: Colette Veloso, a 42-year-old mother of two, is a teacher in the Madagascan town of Antsiranana. She had her right arm amputated in childhood following an accident, but that didn't stop her from studying to become a teacher. She now teaches English to 4th and 3rd year classes at the Collège d'Enseignement Général François de Mahy and is an advocate for the rights of people with disabilities.

In 2023, the HI UK Board was represented on the Federal General Assembly with two seats. This General Assembly has ultimate governance oversight of the HI Organisation.

HI UK aims to select Trustees in a manner consistent with its equal-opportunities and diversity & inclusion policies. Trustee vacancies are advertised, all applicants are interviewed by a panel of the Board and appointments are made on merit against objective criteria and considering the benefit of diversity. Trustees are appointed for a three-year term and are subject to a re-election procedure. The Board's effectiveness is reviewed annually.

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

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

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

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

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

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



Environmental, Social and governance (ESG)

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

- Environmental footprint
- Social missions
- Diversity and inclusion
- Adherence to the Charity Governance Code
- Institutional policies and code of conduct
- Organisation and salaries

ENVIRONMENTAL FOOTPRINT

2022 was our baseline year for calculating the carbon footprint of both HI UK and the HI Federation. As HI UK, we have set ourselves the goal of achieving Net Zero emissions by 2047, which is 25 years from this baseline.

In 2023, we calculated our emissions as follows, using the French “Bilan Carbone” model in line with the methodology adopted by the HI Federation.

YEAR	2023	2022
EMISSIONS	TOTAL (tCO2e)	
Scope 1	10 tonnes	8 tonnes
Scope 2	13 tonnes	11 tonnes
Scope 3	Upstream transportation and distribution – 0 tonnes Waste generated in operations – not available (see note) Business travel – 26 tonnes (of which 25 tonnes were for international flights) Employee commuting – 8 tonnes Downstream transportation and distribution – 0 tonnes Purchased goods and services – 22 tonnes for employee food and drink (not counted as organisational emissions); other emissions data not available (see notes)	Upstream transportation and distribution – 0 tonnes Waste generated in operations – not available (see note) Business travel – 28 tonnes (of which 26 tonnes were for international flights) Employee commuting – 9 tonnes Downstream transportation and distribution – 0 tonnes Purchased goods and services – 16 tonnes for employee food and drink (not counted as organisational emissions); other emissions data not available (see notes)
Total Emissions	80 tonnes (including international flights and employee food and drink)	72 tonnes (including international flights and employee food and drink)

Scope 1 emissions are direct emissions (i.e. consumption of fossil fuel in assets controlled or owned by an organisation), Scope 2 emissions are indirect emissions associated with purchase of electricity, steam, heat or cooling (i.e. the result of the organisation’s energy use), and Scope 3 encompasses all other indirect emissions.

“tCO2e” means the sum of Scope 1 emissions (from direct operations) and Scope 2 emissions (from electricity purchased) during a given period, measured in metric tonnes of carbon dioxide equivalent.

Given some changes in the methodology and the information from last year, some numbers are based on a pro-rated calculation from the previous year. We will look at harmonising the methodology and data collection for in the following year.

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

Remarks on emission measures:

Scopes 1 & 2 – gas and electricity use

During the 2023 financial year, HI UK had a 17.88% share of a London building. Our accounting team used this figure to calculate our gas and electricity use in 2023, based on the 2022 numbers. HI UK owns no vehicles.

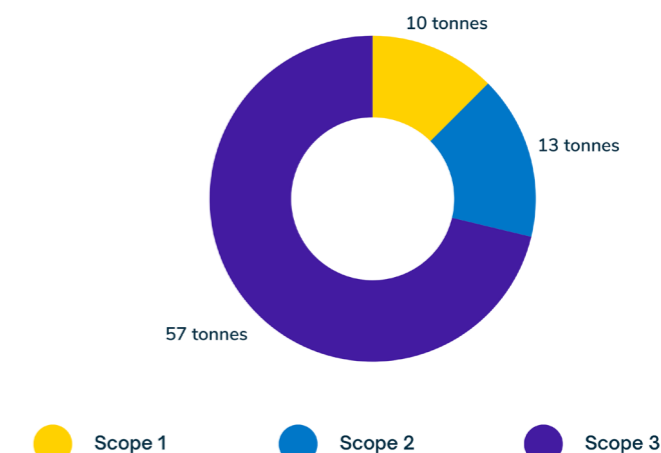
Scope 3

The UK Cabinet Office guidance stipulates that organisations should report emissions in their Carbon Reduction Plans (CRPs) against just five of the Scope 3 categories, namely:

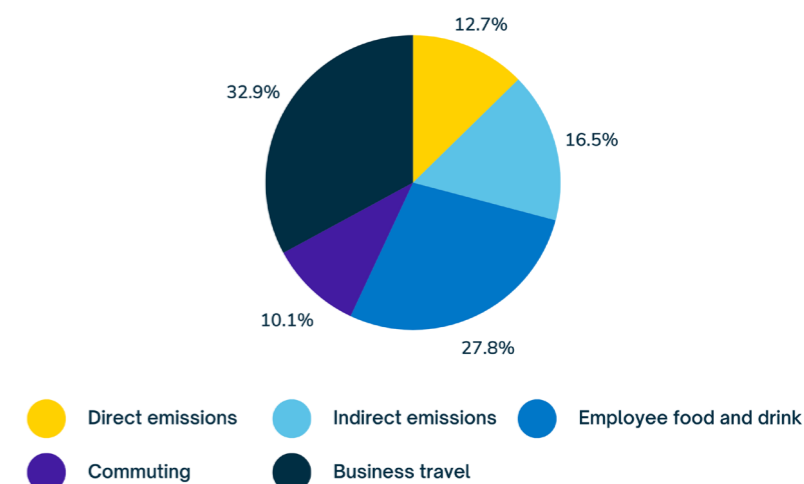
4. Upstream transportation and distribution
5. Waste generated in operations
6. Business travel
7. Employee commuting
9. Downstream transportation and distribution

However, we have also decided to try to report on our Category 1 emissions (purchased goods and services).

Emissions by scope



Breakdown of emission types



Category 1: Purchased goods and services

Emissions for goods and services are included in the parameters for HI’s global HI carbon footprint assessment. We were not able to produce data for goods and services procured by HI UK in 2023. However, in line with our international methodology, we have included in this category

data on emissions for employee-bought food & drinks, although these are sometimes considered to be personal rather than organisational emissions.

In 2024, we will review our procurement processes to request relevant suppliers to have a CRP and/or commitment to Net Zero and where possible to provide us emissions data for our business

with them.

Although our digital footprint is also included in the scope of this category, we were not able to capture data related to these emissions in 2023. We are exploring ways to track this in future years. In the meantime, we are undertaking projects to reduce it.

Category 4: Upstream transportation and distribution

HI UK does not produce any emissions under this category.

Category 5: Waste generated in operations

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

Category 6: Business travel

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

Category 7: Employee commuting

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

Category 9: Downstream transportation and distribution

HI UK does not produce any emissions under this category.

Our current measured tCO₂e is 80 tonnes. However, this figure would be higher if we were able to measure and include the contributions from our procurement, waste & water and digital consumption.

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

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

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

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

In 2023, we updated our travel policy to state requirements for travelling by train rather than aeroplane to certain business destinations in the UK and Europe.

In 2023, we developed an Environmental and Sustainability policy stating our commitment to reducing our carbon footprint and promoting good environmental practices. The policy also details employees' responsibility to adopt behaviours that minimise their environmental impact.

In March 2023, we held an Environmental Impact training day, which helped improve our understanding of how our day-to-day business decisions affect the environment.

We initiated discussions with our landlords on ways to reduce our carbon footprint in the building, but it proved difficult to capture data on waste and water and bring them into our calculations for 2023. In August 2023, we took the decision to move to a smaller office space in order to reduce our carbon emissions. Reducing carbon emissions was one of the criteria in our choice and in April 2024 we moved to a new and more sustainable office, with solar panels and underfloor heating. We will work with our new landlords to get relevant data for our next CRP. This should contribute to a significant reduction in Scope 2 emissions.

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

- Update our procurement policy – We will revise this policy to establish emission management, mitigation and reporting as key criteria in our choices of supplier

- We will work on a way to request our suppliers to have a CRP and/or commitment to Net Zero and to provide us with emissions data for our business with them
- Continue to develop staff awareness on sustainability
- Continue to improve our digital policy to reduce the carbon footprint of our online activity – We will propose changes to our practices in order to reduce our digital footprint, including ensuring use of low-impact methods for sharing large files and reducing our digital storage
- Review the CRP – In order to ensure we meet our year-on-year reduction targets, we will review and update our CRP at least yearly and will circulate and publish the revised version.

The HI Federation

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

The work done on HI's international carbon footprint assessment allows us to identify priorities and ways to make reductions. For some emission items, the levers are clear, although not necessarily simple to implement: improving our procurement policies, for example, implies limiting the quantities purchased, looking at the quality of products to extend

their life span when appropriate, choosing local suppliers when possible, and reducing the supply chain impacts when not.

For other emission items, and especially those linked to our operations, our technical and operational teams are working to reinvent our ways of working and to include environmental considerations at the design stage of our projects. This will limit the environmental impact of our projects (in line with the "do no harm" principle), make them more resilient to climate change and enable HI better to support the populations we work with in the face of future upheavals.

To accompany the implementation of this ambitious action plan, HI is also deploying an important awareness and training plan for our employees. The Climate Fresk and the 2 Tons Workshop, which have proved their worth in many structures, are offered to all employees.

INTERNATIONAL PROGRAMMES AND ADVOCACY

HI UK's charitable purpose is to meet the basic needs, improve the living conditions and promote respect for the dignity and fundamental human rights of disabled and vulnerable people worldwide. Through our work in 2023 we have spent £7.15m in contribution to the HI Network's global efforts. As described above, HI UK has also influenced policy and practice on disability inclusion and explosive weapons and our technical staff have designed and delivered programmes around the world, with a particular focus on inclusive education, armed-

violence reduction, emergency rehabilitation and humanitarian action.

DIVERSITY & INCLUSION

HI UK has a formal set of commitments on diversity and inclusion. This includes principles on inclusive behaviours, communication, advocacy, recruitment, pay & reward, data and governance. As part of these commitments, in 2023 we continued to hold regular sessions to learn more and share insights about discrimination or to hear from different people about their experiences. We also made further changes to our Staff Handbook to promote inclusion and made improvements to our recruitment process in order to make it as attractive, accessible and fair as possible to a broad range of potential candidates. In 2023, we are proud to have secured the status of "Disability Confident Leader". To reach this highest level of the scheme, we have demonstrated some actions towards recruiting, retaining and developing disabled people. We have also made strong commitments to promote the scheme and disability inclusion with all our partners and our colleagues within the HI network. In addition, we are running annual surveys to track diversity data, including metrics related to disability inclusion.

We seek to maintain a diverse Board. The gender balance among our ten Trustees is currently six women and four men. Two Trustees are people of colour. Three describe themselves as having a disability. Diversity and inclusion is a standing item in quarterly Board meetings, with a

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

CHARITY GOVERNANCE CODE

The Charity Governance Code outlines the following principles:

Principle 1: Organisational purpose.

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

Principle 2: Leadership.

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

Principle 3: Integrity.

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

Principle 4: Decision making, risk and control.

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

Principle 5: Board effectiveness.

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

Principle 6: Equality, diversity and inclusion.

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

Principle 7: Openness and accountability.

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

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

INSTITUTIONAL POLICIES AND CODE OF CONDUCT

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

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

- Code of conduct
- Safeguarding framework
- Child protection policy
- Disability, gender and age policy
- Protection of beneficiaries

from sexual exploitation, abuse and harassment policy

- Anti-fraud, bribery and corruption policy
- Counterterrorism measures and regulations policy
- Safety and security policy
- Environmental agenda

ORGANISATION AND SALARIES

During 2023, HI UK employed a team of some 25 people (average staff headcount) to achieve its charitable objectives. HI UK was also supported by volunteers and a secondment from the civil service with varied roles across the organisation.

HI UK aims to be a median employer compared to similar organisations in the UK and we participate in regular market surveys in order to achieve this. We publish salaries in our job adverts in order to ensure transparency and to promote fairness. Levels of remuneration for all employees are determined using our salary grading system. Salary increases are based on a combination of cost-of-living and performance-related measures, and are reviewed annually, overseen by the People & Culture Committee of the Board.

During 2023 we secured the status of Disability Confident Leader.



Photo: Thirty years after fleeing the conflict in Casamance, Senegal, Mansata has finally been able to return with her family. Her village has been made safe by HI's demining team, which cleared the area of landmines and returned land to the community.

Principal risks and uncertainties

RISK MANAGEMENT PROCESS

In 2023, the Finance, Audit & Risk Committee conducted a "deep dive" each quarter into one of five categories of risk in order to interrogate the quality of the planning and mitigations in place for each risk in that category. In addition, any new or significantly evolving risks were discussed in each quarterly meeting, as were any serious incidents that may have occurred.

PRINCIPAL RISKS

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

Institutional funding:

A significant proportion of HI UK's funding comes from

institutional donors such as the FCDO. The amount of UK Official Development Assistance that is being made available for international work by NGOs fell very substantially in 2020 and 2021, and was maintained in 2022, resulting in a significant reduction in institutional income for HI UK. HI UK's financial support from the HI Federation means that reductions in institutional funding have only a limited impact in the short term, and further development of FCDO priorities is allowing HI UK to regain funding. To ensure that HI UK minimises the risks of a reduction in institutional funding in the future, we have strategic plans in all our technical areas, well-established ways of working with HI's technical teams to ensure high-quality programme design and implementation, and

a programme of work to increase the engagement of our country teams with the FCDO and other key donors. We are also active in maintaining our profile and reputation with central FCDO teams and key partners, including through work in 2023 to promote the FCDO's compliance with its own Disability Inclusion and Rights Strategy. In 2023, we saw an increase in the availability of FCDO funding and, in the longer-term, we anticipate this to increase further as the amounts spent on refugee resettlement in the UK reduce, the economy recovers from recent economic shocks and the volume of funding managed by the FCDO stabilises.

Safeguarding of our staff, volunteers, partners and beneficiaries:

Given that our mission is to help

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

We operate under a federation-wide Safeguarding Framework, which aims to ensure that we comply with international standards on safeguarding. Together with our associated institutional policies, including the Code of Conduct, Child Protection Policy and Protection of Beneficiaries from Sexual Exploitation, Abuse and Harassment Policy, it aims

to ensure staff and other representatives of HI are given every opportunity to become aware of the standards and expectations that we have set ourselves. It provides a clear system of how to report concerns as soon as they are identified or suspected and guidance on how HI will respond rapidly to any concerns and carry out investigations. It also ensures managers have appropriate training and support to deal with safeguarding issues.

The Safeguarding Framework applies to all entities within the HI Federal network, including the Federation, the National Associations (including HI UK), the HI Institute and all country offices and teams. It applies to all HI employees, volunteers, interns, consultants, contractors and trustees, as well as accompanying partners and family members of international staff.

To facilitate knowledge and understanding of safeguarding

obligations, focal points are appointed at the Board, management and staff level, and compulsory training courses are conducted for all staff and Trustees.

Additional safeguarding risk mitigations that HI UK has in place include a reference and police-check process for new recruits when relevant to the role, an effective serious-incident reporting procedure (implemented in line with the Safeguarding Framework as well as legal and donor reporting requirements in the UK) and a rolling programme of staff-led reviews of our major safeguarding risks. In addition, HI's operational partners and service providers are required to respect and implement the principles under HI's Safeguarding Framework and accompanying policies, unless their own organisation has a Code of Conduct and/or Safeguarding Framework that meets the required standard.

Retention of key staff:

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

Photo: HI deminers Terema, Charles and Daniel with the remote controlled digger machine that extracts hard-to-detect mines and explosive remnants from the ground.

Management of service contracts:

HI UK and the HI Network as a whole are adapting to the growing tendency of institutional funders to offer commercial contracts that render payment of funds conditional upon (and subsequent to) meeting specific performance criteria, as opposed to simpler grant funding agreements. Commercial contracts require increased monitoring and reporting to ensure that the performance and funding conditions are met. This increases the financial as well as operational and reputational risks associated with them. The HI Network has mitigation measures in place in order to manage these risks, including building the capacity of our teams to manage such contracts well and proactively learning from the commercial contracts that are already in place. For current commercial contracts, roles and responsibilities are clear, with HI UK supporting and advising country teams on compliance and risk and supporting the management of relations with partners and the FCDO, as needed. In addition, in 2024 we intend to recruit dedicated expertise in HI UK to support our work on future commercial contracts.

Counter-terrorism requirements:

As an organisation working in areas where there is a known risk of terrorist activity, the need to ensure full compliance with counter-terrorism requirements requires constant oversight. Our UK team works to ensure that all country offices are aware of and implement our global policy. We also share this policy with partners and funders during due-diligence assessments for all



Photo: Massoud, 16, lost his leg in a shelling. Here he is receiving his first prosthesis with Aziz Ahmad, an HI physiotherapist, at the Kandahar rehabilitation centre in Afghanistan.

grants and contracts, as required. In addition, we participate in the Bond Sanctions and Counter-Terrorism Working Group to ensure we have the latest sector-wide understanding of risks and concerns in this area.

Fraudulent fundraising in the name of HI:

There is a high likelihood of criminal actors fraudulently using HI's name to raise money. We have processes in place to ensure rapid reporting and response to any such incidents, including signposting people who report fraud to the police and notifying the public through social media and our website. Unfortunately, we were made aware of 2 such incidents in Edinburgh in 2023.

Data protection breach or cybercrime:

This is a growing area of risk for all organisations and one where constant improvements are needed in order to remain protected. In 2023, we introduced

a new data retention policy to ensure we comply fully with best practice in data protection. With support from the HI Federation, we have also further strengthened our IT protocols, which the Federation tests regularly. In 2023, we worked with data protection specialists to secure Cyber Essentials Plus certification for HI UK.

Unhelpful political positioning:

Some of the conflicts and political contexts in which HI UK works are highly controversial. This is especially true of the situation in Gaza. There is therefore a risk that HI UK, the HI Federation or other members of the HI Network may adopt public positions on sensitive issues that alienate key stakeholders for HI UK, such as ministers, funders or public supporters. In mitigation, we promote a careful and principled approach to public communication, aiming to ensure that all our positioning



is consistently in line with clearly articulated principles, and requiring sign-off for any new policy positions. Our Network-wide social media guidelines are being refreshed for the first quarter of 2024. In addition, the Board requires the Chief Executive to engage the Chair prior to taking any public position that may carry a reputational risk.

RAISING VOLUNTARY INCOME

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

third-party organisations we work with adhere to these requirements too.

In 2023, in order to protect vulnerable people and other members of the public in the course of, or in connection with, our fundraising, we worked to ensure that our policy on fundraising with people in vulnerable circumstances was followed by all our fundraisers and suppliers. Our Fundraising Manager reviewed all our mass-market fundraising materials and provided training to our fundraisers, and those fundraising on our behalf, when required. In addition, we have incorporated the Institute of Fundraising's 'Treating donors fairly' guidance into our fundraising. We regularly review our fundraising marketing channels and propositions and take on feedback from our supporters and the public. Our supporter promise can be found on our website at humanity-inclusion.org.uk/en/our-promise-to-you.

In 2023, HI UK received five complaints related to supporter communications. All complaints were responded to and resolved. This compares with four complaints the previous year.

FINANCIAL REVIEW

HI UK's income in 2023 is £8.06m, which represents a 19% decrease from 2022 where we had an income of £9.94m. The principal reasons for this were a small decrease in private donations and legacies and a decrease in volume for grants and contracts from institutional funding.

Our income from partnerships and philanthropy decreased slightly from £582k to £519k. This was mainly due the timing of some donations falling into 2023. Our income from individual giving decreased from £749k to £645k. For further information on the programmes HI UK supported this year, please see pages 10 to 13.

The HI Federation continued to maintain investment in HI UK, providing in total £1,365k (compared to £1,143k in 2022) to support HI UK's strategy to grow, invest in UK projects, diversify our income sources and support our running costs. For more details, see the accounts on pages 34 to 48.

Photo: HI's Jamaima Naluggya, shows 3D printed orthoses in the orthopaedic workshop attached to the Arua regional hospital in north-western Uganda.

RESERVES POLICY

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

HI UK's policy is to retain the equivalent of two months of UK activity costs. This corresponds to £261k in 2023. This policy is in line with the HI Network, which has a target for reserves of equivalent to two months' activity budget, excluding exceptional costs and the costs of strategy-related projects. At the end of 2023, HI UK's total reserves – defined as unrestricted funds excluding fixed assets – stood at £247,981; The trustees approve this volume, in light of the support HI UK receives from the HI Network, the good diversification of income sources and expenditure commitments, and strong voluntary income.

FUTURE PROSPECTS

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

1. Bring tangible improvement to the living conditions of people with disabilities and vulnerable populations through key opportunities



Photo: Transporting humanitarian goods by road from Bamako to Timbuktu, Mali.

2. Be an innovative fundraising organisation, responding to the funding opportunities available to meet the needs of our programmes.
3. Have a diverse, happy and connected workforce, in an innovative, compliant and tech-savvy environment.

In 2024, we intend to achieve these objectives by:

- Providing technical expertise to HI programmes in humanitarian mine action, inclusive education, emergency rehabilitation, shelter & non-food items and inclusive humanitarian action
- Promoting innovations such as 'tele-rehabilitation' technologies and the use of drones and body-worn cameras in mine clearance
- Encouraging the UK Government to implement its Disability Inclusion & Rights Strategy and to meet

- its commitments in the Political Declaration on the use of explosive weapons in populated areas
- Raising funds for humanitarian emergencies and HI's longer-term work
- Establishing HI as a partner of choice among key organisations
- Building our network of supporters across the UK
- Continuing to improve our digital capability.

Under our fundraising strategy, we will continue to spread our efforts between institutional funding, major giving (philanthropy, trusts, foundations and corporate partnerships) and individual giving. With new staff in place and more streamlined systems, we anticipate growing individual giving significantly. We also hope to see continued growth in institutional funding in 2024 (though we anticipate a pause in FCDO funding during the expected election period).



Uganda © Crollie Agency / HI

Behind these efforts we will work to increase our visibility and connections with all key audiences. With these elements in place, we expect to see steady income growth over the coming year and beyond.

GOING CONCERN

The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

HI UK has adequate resources to continue its operational existence for the foreseeable future, with a number of institutional grants and major gifts already having been secured for 2024 and beyond.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Accounting Practice (United Kingdom Accounting Standards)

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

the Companies Act 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Auditors

Insofar as each of the Trustees of the charity at the date of approval of this report is aware there is no relevant audit information (information needed by the charity's auditor in connection with preparing the audit report) of which the charity's auditor is unaware. Each Trustee has taken all of the steps that he/she should have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

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



Signed on behalf of Trustees

Treasurer:

Vhernie Manickavasagar

Date: 6th June 2024

Independent auditor's report

to the members of Handicap International UK for the year ended 31st December 2023

OPINION

We have audited the financial statements of Handicap International UK ('the charitable company') for the year ended 31 December 2023, which comprise Statement of Financial Activities, Balance Sheet, Cashflow Statement and Notes to the Financial Statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATED TO GOING CONCERN

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

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

months from when the financial statements are authorised for issue.

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

OTHER INFORMATION

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion based on the work undertaken in the course of our audit

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain

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

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

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

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

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

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

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

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

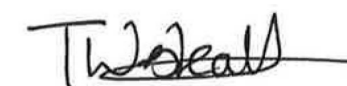
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

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

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

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 25th June 2024



STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure account)

For the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOME FROM:					
Donations & Legacies (including Contribution from HI Federation)	2	1,737,875	555,745	2,293,620	2,504,081
Charitable activities	3	1,858,334	3,903,955	5,762,289	7,437,246
TOTAL INCOME		3,596,209	4,459,700	8,055,909	9,941,327
EXPENDITURE ON:					
Raising funds	4	904,405	-	904,405	953,209
<i>Charitable activities</i>					
Overseas Programmes					
Humanitarian emergencies		63,708	1,619,288	1,682,996	1,825,817
Long-term development		1,966,076	1,834,115	3,800,191	5,427,711
Multi-sector programmes		662,020	502,767	1,164,787	1,331,566
UK Projects		-	503,530	503,530	403,024
Total Charitable activities	5	2,691,804	4,459,700	7,151,504	8,988,118
TOTAL EXPENDITURE		3,596,209	4,459,700	8,055,909	9,941,327
NET INCOME / (EXPENDITURE)	8	-	-	-	-
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		-	-	-	-
RECONCILIATION OF FUNDS:					
Total funds at 1st January 2023		281,540	-	281,540	281,540
TOTAL FUNDS at 31st December 2023		281,540	-	281,540	281,540

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

All income and expenditure derive from continuing activities.

Photo: Olena Sulzuyk, 56, throws autumn leaves in the air after taking part in a mental health and psychosocial support session run by HI's local team, in Tsarychanka, Ukraine.

BALANCE SHEET

At 31st December 2023

	Note	TOTAL 2023 £	TOTAL 2022 £
Fixed Assets			
Tangible assets	12	33,559	35,801
Total Fixed Assets		<u>33,559</u>	<u>35,801</u>
Current Assets			
Debtors	13	2,162,549	3,056,990
Cash at bank and in hand		608,961	1,985,107
Creditors: Amounts falling due within one year	14	(2,523,529)	(4,796,358)
Net Current Assets		<u>247,981</u>	<u>245,739</u>
TOTAL NET ASSETS	16	<u>281,540</u>	<u>281,540</u>
THE FUNDS OF THE CHARITY:			
Unrestricted funds: General fund		281,540	281,540
TOTAL FUNDS		<u>281,540</u>	<u>281,540</u>

These financial statements are prepared in accordance with part 15 of the Companies Acts 2006.

Company Limited by Guarantee Registration Number 4010383 (England and Wales).

These financial statements were approved and authorised for issue by the Board of Trustees on 6th June 2024 and signed on its behalf by :



Trustee: Vhernie Manickavasagar

Date: 6th June 2024

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

STATEMENT OF CASH FLOWS

At 31st December 2023

	Note	TOTAL 2023 £	TOTAL 2022 £
NET INCOME / (EXPENDITURE) FOR REPORTING PERIOD (as per the STATEMENT OF FINANCIAL ACTIVITIES)		-	-
Adjustments for:			
Depreciation charges	12	16,521	18,492
(Gain)/loss on disposal		-	-
Net unrealised exchange (gain)/loss		-	(76,460)
(Increase)/decrease in debtors		1,002,142	679,846
Increase/(decrease) in creditors		(2,380,530)	(1,480,774)
NET CASH (USED IN) / PROVIDED BY OPERATING ACTIVITIES		<u>(1,361,867)</u>	<u>(858,896)</u>
NET CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of fixed assets		(14,280)	(3,318)
NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES		<u>(14,280)</u>	<u>(3,318)</u>
CHANGE IN CASH AND CASH EQUIVALENTS IN REPORTING PERIOD		<u>(1,376,146)</u>	<u>(861,355)</u>
Cash and cash equivalents at the beginning of the reporting period		1,985,107	2,770,002
Change in cash and cash equivalents due to exchange rate movements		-	76,460
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		<u>608,961</u>	<u>1,985,107</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

1. ACCOUNTING POLICIES

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

Since 3rd April 2024, the new office address is Romero House, 55 Westminster Bridge Road, SE1 7JB

a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), which applicable from 1 January 2019, and the Companies Act 2006. All figures are rounded to the nearest whole pound and presented in the charities functional currency which is (GBP). The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue. HI UK has adequate resources to continue its operational existence for the foreseeable future, with a number of institutional grants and major gifts already having been secured for 2024 and beyond. In addition, the HI Federation has confirmed it will provide sufficient funds to continue to support the charitable activities of the charity. Having considered the above as well as our fixed costs, the Trustees believe that it is appropriate to continue to adopt the going concern basis in preparing this annual report and financial statements.

b) Fund accounting

The charity maintains various types of funds as follows:

Restricted funds: Restricted funds represent

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

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

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

c) Income

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

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

d) Expenditure and basis of allocation of costs

Expenditure is recognised on an accrual basis when the charity has a legal or constructive obligation.

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

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

e) Expenditure on raising funds

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

f) Accounting estimates and judgments

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

g) Expenditure on charitable activities

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

h) Tangible fixed assets

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

The rates of depreciation applied to the assets are:

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

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

i) Pension costs

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

j) Donated services and gifts in kind

Donated services and gifts in kind include secondments of personnel, pro bono services and other services. These have been valued at the cost the charity would have otherwise have paid for these services; or where a specific price is not available, this is at market rate.

Items gifted to the charity are included either as income in the SOFA or as an asset in the Balance Sheet. The valuation of such items is as deemed reasonable by the Trustees.

k) Foreign currencies

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

l) Liability of the guarantors

The charity does not have a share capital and is limited by guarantee. In the event of the charity being wound up the maximum amount which each member is liable to contribute is one pound. There were 10 (2022: 10) such members at 31st December 2023.

m) Operating lease

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

2. DONATIONS AND LEGACIES (including CONTRIBUTION from HI FEDERATION)	2023	2022
	Total	Total
	£	£
Contribution from HI Federation	885,045	863,111
Donations	1,164,787	1,331,567
Donated services and gifts in kind	-	134,069
Other income	243,788	175,334
	2,293,620	2,504,081

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	Total	Total
	£	£
Support for overseas programmes		
<i>Institutional funding: Public bodies</i>	2,004,912	2,416,615
<i>Institutional funding: Private organisations</i>	3,276,537	4,617,607
Support for UK projects		
<i>Institutional funding: Public bodies</i>	-	101,333
<i>Institutional funding: Private organisations</i>	-	22,207
<i>Support from HI Federation for UK projects</i>	480,840	279,484
<i>Other Income</i>	-	-
<i>UK & overseas programmes Note 9</i>	5,762,289	7,437,246

4. EXPENDITURE ON RAISING FUNDS

2023	Direct	Staff	Support	2023
	Costs	Costs	Costs	Total
	£	£	£	£
<i>Private fundraising investment</i>	60,523	45,020	22,534	128,077
<i>Institutional fundraising activities</i>	25,856	72,907	18,097	116,860
<i>Other fundraising activities</i>	205,207	191,803	80,384	477,394
<i>Communication & PR</i>	50,743	104,486	26,845	182,074
<i>Total expenditure on raising funds</i>	342,329	414,216	147,860	904,405
2022	Direct	Staff	Support	2022
	Costs	Costs	Costs	Total
	£	£	£	£
<i>Private fundraising investment</i>	120,358	119,206	29,426	268,990
<i>Institutional fundraising activities</i>	28,786	15,709	18,366	62,861
<i>Other fundraising activities</i>	255,752	112,059	62,527	430,338
<i>Communication & PR</i>	51,219	106,818	32,983	191,020
<i>Total expenditure on raising funds</i>	456,115	353,792	143,302	953,209

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

5. TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

COSTS OF CHARITABLE ACTIVITIES	2023	2022
	Total	Total
	£	£
Overseas programmes		
<i>Emergencies</i>	1,682,996	1,825,817
<i>Long-term development</i>	3,800,191	5,427,711
Multi-sector overseas programmes funded by voluntary donations		
<i>Afghanistan</i>	71,429	75,758
<i>Burkina Faso</i>	4,998	-
<i>Chad</i>	35,000	-
<i>Colombia</i>	45,000	-
<i>Egypt</i>	52,857	-
<i>Haiti</i>	-	113,533
<i>Jordan</i>	21,429	18,798
<i>Kenya</i>	-	5,000
<i>Lebanon</i>	45,000	-
<i>Libya</i>	45,000	-
<i>Madagascar</i>	75,000	44,803
<i>Mali</i>	-	27,696
<i>Merep</i>	-	340,909
<i>Morocco</i>	86,215	38,193
<i>Nepal</i>	-	74,197
<i>Pakistan</i>	35,714	66,480
<i>Palestine</i>	171,431	-
<i>Philippines</i>	-	12,350
<i>Senegal</i>	45,000	-
<i>Sierra Leone, Liberia</i>	-	56,583
<i>Syria</i>	237,857	97,122
<i>Togo</i>	50,000	50,000
<i>Uganda</i>	35,714	-
<i>Ukraine</i>	-	234,386
<i>Yemen</i>	71,429	75,758
<i>Emergencies</i>	35,714	-
<i>Total multi-sector programmes</i>	1,164,787	1,331,566
UK projects		
<i>UK Emergency Medical Team</i>	-	101,333
<i>Inclusive Education, Rehabilitation and Armed Violence Reduction</i>	444,730	212,772
<i>Research, Policy and Awareness Raising</i>	58,800	40,617
<i>3i Division- Information, Impact and Innovation</i>	-	17,308
<i>Rehabilitation Technical Division</i>	-	30,994
<i>Total UK project costs</i>	503,530	403,024

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

	Direct Costs	Staff Costs	Support Costs	2023 Total
2023	£	£	£	£
Overseas programmes	5,265,627	203,797	13,763	5,483,187
Multi-sector overseas programmes funded by voluntary donations	815,351	15,220	334,216	1,164,787
UK projects	32,578	434,299	36,653	503,530
	Direct Costs	Staff Costs	Support Costs	2022 Total
2022	£	£	£	£
Overseas programmes	7,034,222	212,799	6,506	7,253,527
Multi-sector overseas programmes funded by voluntary donations	943,072	26,645	361,849	1,331,566
UK projects	35,920	332,814	34,290	403,024
6 GOVERNANCE COSTS			2023	2022
			£	£
Meeting costs & others			3,668	-
Professional fees			25,053	23,465
Staff costs			31,836	33,362
			<u>60,557</u>	<u>56,827</u>
7 SUPPORT COSTS	Charitable Activities	Generating Funds	2023 Total	
2023	£	£	£	
Staff costs	93,045	92,089	185,134	
General costs	229,736	40,542	270,278	
Depreciation	14,043	2,478	16,521	
Governance costs	47,807	12,750	60,557	
	<u>384,631</u>	<u>147,859</u>	<u>532,490</u>	
	Charitable Activities	Generating Funds	2022 Total	
2022	£	£	£	
Staff costs	103,969	90,456	194,425	
General costs	209,598	39,300	248,898	
Depreciation	15,572	2,920	18,492	
Governance costs	46,202	10,625	56,827	
	<u>375,341</u>	<u>143,301</u>	<u>518,642</u>	

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

	2023	2022
	£	£
8 NET INCOME FOR THE YEAR		
This is stated after charging / (crediting):		
Depreciation	16,521	18,492
Auditor's remuneration - statutory audit	25,053	22,500
Auditor's remuneration - tax services	3,950	2,340
Operating lease payments	123,458	115,812
	<u>168,982</u>	<u>159,144</u>
9. MOVEMENT IN RESTRICTED FUNDS	Income	Expenditure
	2023	2023
	£	£
HUMANITARIAN		
Foreign, Commonwealth and Development Office (FCDO)	-	-
Afghanistan: Supporting humanitarian assistance and protection in Afghanistan programme	130,055	130,055
Ukraine: via WHO Enhancing the humanitarian inclusive action towards persons with disabilities through protection and health services and raising awareness among humanitarian actors	53,863	53,863
Disasters Emergency Committee		
Afghanistan: Multi-purpose Cash Assistance Emergency Inclusive Multi-purpose Cash Assistance in support of vulnerable people in Herat	557,586	557,586
HelpAge International	-	-
Afghanistan: Resources, advocacy and capacity building support to Organisations of Persons with Disabilities	30,385	30,385
Start Network	-	-
Columbia: Start Alert 651 Colombia (Flooding) via HelpAge	25,000	25,000
Peru Start Fund Alert 695 (Flooding)	37,781	37,781
Philippines: Flooding via CARE	166,250	166,250
Philippines: Trigger Fund Anticipatory Action Start Ready DRF - Cagayan	20,389	20,389
Philippines: Start Ready Pool Anticipatory Action	338,586	338,586
Philippines: Trigger Fund Anticipatory Action Start Ready DRF - Cagayan and Easter Samar	54,271	54,271
Lebanon: Start Alert 752 Anticipation of Displacement due to Conflict	199,665	199,665
Nepal: Start Network Hub Start Fund Nepal N-13 (Anticipation- Heat wave in Tarai districts) via PIN	4,902	4,902
Sri Lanka: Anticipatory response to Southwest monsoon in South and Western provinces via Acted	3,055	3,055
Total Humanitarian	<u>1,621,788</u>	<u>1,621,788</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

	Income 2023 £	Expenditure 2023 £
LONG-TERM DEVELOPMENT		
Foreign, Commonwealth and Development Office (FCDO):		
South Sudan: Inclusive mental health and humanitarian response	192,890	192,890
CARE		
Bangladesh: Climate and Environment Programme (BCEP) - Adaptation in Ecologically Critical Areas of Bangladesh via CARE	2,769	2,769
Danish Refugee Council		
Jordan: Protected today and tomorrow	1,316,316	1,316,316
Elrha		
Evidence for impact of rehab in humanitarian settings	16,445	16,445
Norwegian Refugee Council		
Bangladesh: Protection, Health, and Resilience of refugees and host communities in Cox's Bazar	78,966	78,966
Plan International UK		
Sierra Leone: Inclusive Girls Education	(501)	(501)
Save The Children		
DRC: Axe Filles Girls Education via Save the Children	222,983	222,983
VSO		
Nepal: Empower Adolescent Girls with Education	7,603	7,603
Total Long-Term Development	1,837,469	1,837,469
SUB TOTAL	3,459,257	3,459,257
International Organisations (support for UK projects)		
HI FEDERATION		
Inclusive Education and Armed Violence Reduction	444,730	444,730
Research, Policy and Awareness Raising	58,800	58,800
Total International Organisations	503,530	503,530
TOTAL	3,962,786	3,962,786

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

10. TRUSTEES AND STAFF INFORMATION

a) Trustees

No Trustee received emoluments in 2023 (2022: nil)

From a total of 10 Trustees, only 3 made a field visit in our countries of operations in 2023 for a total of £3,668. (In 2022 there was no reimbursement for travel.)

There were no costs paid directly to third parties (2022: £0)

Trustees voluntarily donated a total amount of £0 (2022: £1,237.00)

	2023 £	2022 £
Travel costs:	3,668	-
	3,668	-

b) Staff

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,035,390	885,940
Social security costs	102,185	96,264
Pension costs	41,263	38,942
Agency and seconded staff	87,711	85,054
	1,266,549	1,106,200

In 2023:

- one employee received emoluments in range of £60,000 to £70,000 (2022:0)

- one employee received emoluments in range of £80,000 to £90,000 (2022:2)

- one employee received emoluments in range of £90,000 to £100,000 (2022:0)

on an annualised basis during the year.

The total compensation for key management personnel (including employer social security costs) is £298,598 (2022: £201,319).

Four staff members were re-charged by Handicap International Federation for the total amount of £109,586.

The average headcount of staff employed in 2023 : 25

The average headcount of staff employed by the charity during the period, including seconded staff was as follows:

	2023	2022
Generating funds	11	11
Charitable activities	13	12
Governance	1	0
	25	23

11. TAXATION

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

12. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Fixtures, Fittings, Equipment	Total Fixed Assets
Cost	£	£	£
At 1 January 2023	42,459	120,547	163,006
Additions	-	14,280	14,280
Disposals	-	-	-
at 31 December 2023	42,459	134,827	177,286
Depreciation			
At 1 January 2023	23,902	103,304	127,206
Charge for period	3,050	13,471	16,521
Depreciation on disposal	-	-	-
at 31 December 2023	26,952	116,775	143,727
Net book value			
At 31 December 2023	15,507	18,052	33,559
At 31 December 2022	18,557	17,244	35,801

13. DEBTORS

	2023 £	2022 £
Trade Debtors	242,570	308,514
Receivable from other HI Federation	190,000	316,380
Accrued income and Prepayments	1,382,499	2,362,809
Other receivables	347,480	69,287
	2,162,449	3,056,990

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

14. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Money due to HI Federation for programs	2,049,886	4,298,663
Money due to Donors	-	13,681
Trade payables	56,329	46,578
Deferred income	328,430	352,780
Accruals & other creditors	20,133	38,952
Social security costs and other taxation	68,751	45,704
	2,523,529	4,796,358

Deferred income comprises the aggregate of amounts received in advance for future periods for specific grant agreements. £107k reclass between accrued and deferred income

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

15. COMMITMENTS UNDER OPERATING LEASE

At 31 December 2023, the charity had annual commitments under operating leases as set out below:

	2023 £	2022 £
Not later than one year	64,600	130,800
Later than one year and not later than five years	42,000	10,900
Later than five years	-	-
	106,600	141,700

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
2023			
Total fixed assets	33,559	-	33,559
Current assets	922,544	1,848,966	2,771,510
Creditors: amount falling due within 1 year	(674,563)	(1,848,966)	(2,523,529)
Net assets at 31 December 2023	281,540	-	281,540
2022			
Total fixed assets	35,801	-	35,801
Current assets	1,646,915	3,395,182	5,042,097
Creditors: amount falling due within 1 year	(1,401,176)	(3,395,182)	(4,796,358)
Net assets at 31 December 2022	281,540	-	281,540

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

17. MOVEMENT IN FUNDS

	Brought forward	Incoming resources	Outgoing resources	Carried forward
2023	£	£	£	£
Restricted funds	-	4,459,700	(4,459,700)	-
Unrestricted funds				
General fund	281,540	3,596,209	(3,596,209)	281,540
TOTAL FUNDS	281,540	8,055,909	(8,055,909)	281,540
	Brought forward	Incoming resources	Outgoing resources	Carried forward
2022	£	£	£	£
Restricted funds	-	4,909,242	(4,909,242)	-
Unrestricted funds				
General fund	281,540	5,032,085	(5,032,085)	281,540
TOTAL FUNDS	281,540	9,941,327	(9,941,327)	281,540

18. RELATED PARTY TRANSACTIONS

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

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

	Overseas programme expenditure	Invoiced to HI UK	Invoiced by HI UK	Owed to HI UK	Owed by HI UK
2023	£	£	£	£	£
HI Federation	5,275,627	104,496	219,150	-	2,049,886
HI United States	-	-	-	-	-
2022					
HI Federation	7,034,222	71,178	45,965	16,180	4,298,663
HI United States	-	1,933	-	-	-

Humanity & Inclusion UK

Acknowledgements

Thank you to all our ambassadors, donors and partners in 2023.

Ambassadors

- Jack Hunter-Spivey
- Ross Wilson

Donors and partners

- ACTED
- Allan & Nesta Ferguson Charitable Trust
- Association of Physiotherapists in International Health and Development (ADAPT)
- Beatrice Hollond
- BRAC UK
- British Association of Chartered Physiotherapists in Amputee Rehabilitation (BACPAR)
- Capital Group
- CB and HH Taylor 1984 Trust
- CHK Foundation
- Coles Medlock Foundation
- Crown Agents
- Danish Refugee Council/H2H Network
- Edward Bonham Carter
- Elizabeth Loudon
- Euromonitor International
- Foreign, Commonwealth and Development Office (FCDO)
- Giles Duley
- Google Ad Grants
- HelpAge International
- Interburns
- International Disability Alliance
- International Planned Parenthood Federation (IPPF)
- International Spinal Cord Injury Society (ISCoS)
- Microsoft Nonprofit Grants
- MJB Charitable Trust
- Morgan, Lewis and Bockius LLP
- Norwegian Refugee Council
- PageGroup
- Palladium
- Players of People's Postcode Lottery
- Queen's University Belfast
- Relief International
- Robert Muir Wood
- Sightsavers
- Simone Brenninkmeijer
- St Georges University of London
- St Martin De Porres Foundation
- Start Network
- TearFund
- The Alliance for Child Protection in Humanitarian Action (Alliance CHPA)
- The Bergman Lehane Trust
- The Grace Trust
- The Henry Denman and Agneta Mary Cook Charity
- The Souter Charitable Trust
- The Whitehall and Industry Group (Civil Service Fast Stream Programme)
- Tolkien Trust
- TUI Care Foundation
- UK Fire and Rescue Service
- UK-Med
- UpriseUP
- Voluntary Service Overseas (VSO)
- World Federation of Occupational Therapists (WFOT)
- World Health Organisation (WHO)
- World Physiotherapy (WP)

Organisational memberships and networks in the UK

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

Annual Report and Financial Statements

Year ended 31st December 2023



Annual Report and Financial Statements
Year ended 31st December 2023

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

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

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