

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2017
for
Food For The Hungry UK**

Argents Chartered Accountants
15 Palace Street
NORWICH
Norfolk
NR3 1RT

Food For The Hungry UK

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Food For The Hungry UK

Report of the Trustees for the year ended 31 December 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Food for the Hungry (FH-UK) is a Christian organisation committed to working with poor people to overcome hunger and poverty. It does so as part of a family of autonomous national Food for the Hungry organisations. These collaborate and channel their support through a single international implementation arm to Field Offices in over 19 of the world's poorest countries.

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

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

FH-UK also seeks to create public benefit by raising funds to support the work of individuals who are prepared to live among the poorest communities overseas where their skills provide significant benefit to the local population. Overseas staff are engaged in raising financial support to cover their secondment costs from churches and from family and friends, with the assistance and facilitation of FH-UK.

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

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

Main specific objectives for the year included

- Implementing and evaluating new routes to grow the individual donor base that supports the charity
- maintaining the UK support base for the Family and Community Transformation programme in Bangladesh,
- supporting the Community Transformation projects in Nkunga and Maisha Bora in Kenya, Yepa in Uganda, Mwumba in Burundi
- completing the reports at the end of projects funded by grants from DFID for FH projects in Kenya and Haiti
- supporting the existing base of individual sponsors of a number of FH Child Focussed Community Transformation projects in Africa and Latin America
- obtaining grants for specific FH field projects
- raising money for overseas appeals
- supporting our overseas secondees

Public benefit

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

Volunteers

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

1. CEO 100%
2. Program Manager 100%
3. Project Manager 40%
4. Book keeper 30%
5. Admin assistant 20%
6. Child sponsorship communications 40%
7. Child sponsorship communications 40%

Food For The Hungry UK

Report of the Trustees for the year ended 31 December 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Field Activities:

In 2014 the charity was awarded, in partnership with local FH organisations two multi-year grants by DFID. The first of these which was run in partnership with FH Kenya began in June 2014. Its aim was to improve the livelihoods of pastoralists in Northern Kenya primarily by improving the effectiveness of local livestock markets. The second which was run in partnership with FH Haiti began in July 2014. The aim of this project was to improve the health of mothers and very young children in the Kenscoff region of Haiti. By the end of 2016 both projects were brought to a successful conclusion achieving their planned goals within the budgets agreed by DFID for the project activities that were undertaken. During 2017 FHUK completed the reports and post project evaluation for these projects.

Highfield Church in Southampton has continued its sponsorship through FH Kenya of Nkunga village, one of the neediest communities in the area, to the North-East of Mount Kenya. Highfield Church maintains a close link to the work taking place at Nkunga. This project is now in its final stages and the community will hold their graduation ceremony during 2018.

FH-UK has continued support for Community Transformation work in Maisha Bora, Kenya. This extremely poor community houses 1500 people, including over 300 orphaned and vulnerable children. Supported by 'community sponsors' from the UK, 16 child sponsors and the SDL Trust, local staff have been working alongside the community since 2008 for a planned 8-10 year period to overcome mass unemployment and disease in order to meet the basic needs of the most vulnerable children and families. We are extremely grateful for the continued financial support of the SDL Trust in respect of our work in Maisha Bora.

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

Overseas and FH Staff:

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

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

Work Teams:

The focus of short term overseas work teams is to facilitate teams from individual churches or groups of churches visiting communities in the field who are participating in FH field programmes with the aim of building long term relationships. During 2017 A team visit was made to Mwumba Burundi from a group based in Beaconsfield and Wadhurst..

Staff:

Mr Paul Cornelius continued to hold the position of Chief Executive, Food for the Hungry UK. Mr Cornelius has significant experience of leadership positions in business as well as being an active Christian within his local community. During 2017 Sarah Armitage was the only paid employee and held the position of Director of Development and Communications. In addition the charity benefits from the support of a number of part time or full time volunteers who are involved in the UK administration of Child Development Programmes, the organisation of team visits, applications for grants from Governments and Trusts and the day to day management of the Charity's finances.

Food For The Hungry UK

Report of the Trustees for the year ended 31 December 2017

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Income decreased from £630,635 in 2016 to £518,230 in 2017. The reduction in income was due to the reduced level of grant funding from DFID in respect of the projects in Haiti and Kenya (2016 £135,433 vs. 2017 £13,001).

During the year the supporters who gave to the charity either by standing order or direct debit provided an average monthly contribution of £9873 (excluding Gift Aid) which compared to £11,648 (excluding Gift Aid) in 2016.

In addition to our traditional sources of income the Charity benefitted in 2017 from the receipt of

- £88829 for the Kenya Livestock Programme
- £37909 raised in respect of flood relief for Bangladesh.
- £19961 from GOAC for a multi year project in Uganda
- £14874 raised to support the work on the New Life Centre located in Kitgum, Uganda
- £16,700 for the Farming God's Way project in Kenya

The £13,001 represents income received in respect of the two grants awarded to Food for the Hungry UK from the UK Government Department for International Development (DFID) within their Global Poverty Action Fund. Funds are claimed from DFID and spent in the UK or remitted to partners based on detailed expenditure forecasts. Any over or under spend are then settled the following quarter when actual expenditure is reported and reviewed. Receipts and funds remitted/other expenditure relating to these grants for the year was as follows:

	KENYA(GPAF INN 055)	HAITI(GPAF INN 056)
	£	£
Grant received from DFID	5,000	8,001
Expenditure by FHUK	0	0
Funds remitted to FHUK partner	0	8,001
Expenditure by our partner	0	8,001
Under/(over) spend of funds	0	0

FINANCIAL REVIEW

Investment policy and objectives

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

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

Reserves policy

Generally the trustees do not seek to hold large reserves. Historically the trustees have considered it prudent to retain sufficient reserves to enable the charity to operate for 1-2 years on regular but lower levels of income. In addition the trustees hold small additional reserves to fund new income raising opportunities and to manage short term fluctuations in the funding of individual projects. This policy was maintained in 2017 based on the Charity's current administrative cost base.

At 31st December 2017 the Charity's unrestricted reserves stood at £110,693. This figure is considered consistent with meeting the objectives set out by the Trustees above.

The results of the company for the year ended 31st December 2017 are set out in the attached financial statements drafted in accordance with the Companies Acts.

The Trustees of the charity consider the results for the year to be satisfactory as they represent the maintenance of the level of funds raised and expenditure on projects seen in 2016 after allowing for the expected run-down of the grants received from DFID in line with the completion of the projects.

Food For The Hungry UK

Report of the Trustees for the year ended 31 December 2017

FUTURE PLANS

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

- Increasing support for Child Focussed Community Transformation Programmes (CFCT) in designated locations.
- Maintaining the individual donor support base for the Family and Community Transformation Programme in Bangladesh and seeking additional funding from appropriate grant giving organisations in the UK.
- Maintaining on-going financial support for our designated Community Partnerships through to the successful graduation of an individual community at the end of their project. Currently we have partnerships of this type with the Yepa community in Uganda, Mwumba in Burundi, the Nkunga and Maisha Bora communities in Kenya. In addition we will seek to establish new partnerships of a similar nature
- Continue to explore strategic partnerships with other third sector organisations whose aims and activities are consistent with FH-UK's vision and values
- By securing grants from DFID or GOAC to fund projects which deliver significant improvements to communities in FHUK target countries
- Continue to support our existing International Secondees who work for the benefit of the communities they serve in sub-Saharan Africa.

For 2018 the key areas of focus will be;

- 1) Working with the wider FH organisation to identify new ways to recruit individual supporters within the UK for FH's Child Focussed Community Transformation work
- 2) Continue to seek new funding from DFID for FH field projects
- 3) Identifying and securing new sources of project funding
- 4) Supporting the successful completion of the Community Partnerships with Nkunga, and Maisha Bora in Kenya and expanding the scope of the programme with the Mwumba community in Burundi.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

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

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

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

The trustees continue to review all strategic and organisational development plans and key operational decisions presented to them by the Chief Executive.

In 2017 there was one salaried employee the Director of Development and Communications. The primary purpose of this position is to improve engagement with current and potential supporters of FHUK and to improve fundraising. Mr Paul Cornelius (Chief Executive) and a number of part-time or full-time volunteers provide support to FH-UK on an unpaid basis.

The responsibility of the Chief Executive and other volunteers is to execute the strategic plan agreed with the Board of Trustees. The principal purpose of FHUK is to stimulate British support in the form of funds, people and prayer for the operation of FH's international relief and development activities.

Food For The Hungry UK

Report of the Trustees for the year ended 31 December 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

Links with Food for the Hungry Association (FH)

FH, a not-for-profit association incorporated in Geneva Switzerland, maintains programmes in over 19 of the world's poorest countries with international field staff numbering about 1700, mostly locally employed. FH-UK together with FH and each of the other nationally based organisations, has chosen to affiliate to an international covenant of common vision, principles and systems of working together.

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

During 2017 Mr Peter Howard, served on the FH-UK Board of Trustees while being a member of the FH executive team.

Risk management

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

Risk Management Policy: a comprehensive review of risks is undertaken by the Finance and Risk Sub-Committee and documented in a Risk Register. This register also identifies key risks to be managed together with a Risk Mitigation Action plan. It was reviewed twice by the Board of Trustees during 2017.

Key risks that have been identified include

- a) Small numbers of Board members. In 2015 Thea Cole (Garner) joined the Board as a trustee bringing the total number of trustees to six and increasing the Board's experience in the key areas of marketing and communications. The Board will continue to look for the opportunity to recruit further trustees with appropriate skills and experience.
- b) Vulnerability to loss of key staff members. This has in part been addressed by agreeing the process to be followed to put in place a successor to the current CEO and expanding the number of volunteers in key areas. In 2016 a full time salaried employee was recruited to lead FHUK's fundraising and communication activities.
- c) Overseas staff support depends on a small number of key staff members in the UK. This has been addressed by greater integration of the support offered from the UK with that provided by FH International to all field based secondees. This risk has also reduced in proportion to the lower number of staff on secondment.

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02394988 (England and Wales)

Registered Charity number

328273

Registered office

15 Palace Street
NORWICH
Norfolk
NR3 1RT

Trustees

N Bicknell
S P Herbert
S Canham
P Howard
Mrs T Garner
M Josten

Company Secretary

S Canham

Independent examiner

Argents Chartered Accountants
15 Palace Street
NORWICH
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Food For The Hungry UK

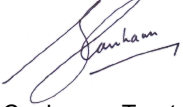
**Report of the Trustees
for the year ended 31 December 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank plc
5/7 Red Lion Street
Norwich

Approved by order of the board of trustees on 26 April 2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Canham', with a horizontal line extending to the right from the end of the signature.

S Canham - Trustee

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

Independent examiner's report to the trustees of Food For The Hungry UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



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

26 April 2018

Food For The Hungry UK

**Statement of Financial Activities
for the year ended 31 December 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,575	461,092	517,667	628,898
Investment income	3	563	-	563	1,737
Total		57,138	461,092	518,230	630,635
EXPENDITURE ON					
Raising funds	4	64,455	-	64,455	39,553
Charitable activities					
Grantmaking to FH projects	5	1,924	445,972	447,896	539,479
Seconded International Staff and Team support		926	18,876	19,802	33,793
FH meeting and project attendance and					
Seconded International Staff visits		9,763	-	9,763	2,674
Other		1,860	-	1,860	2,135
Total		78,928	464,848	543,776	617,634
NET INCOME/(EXPENDITURE)		(21,790)	(3,756)	(25,546)	13,001
Transfers between funds	16	(3,756)	3,756	-	-
Net movement in funds		(25,546)	-	(25,546)	13,001
RECONCILIATION OF FUNDS					
Total funds brought forward		136,239	-	136,239	123,238
TOTAL FUNDS CARRIED FORWARD		110,693	-	110,693	136,239

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Food For The Hungry UK

**Balance Sheet
At 31 December 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	13	414	-	414	592
CURRENT ASSETS					
Debtors	14	12,561	-	12,561	13,926
Cash at bank		412,229	-	412,229	391,466
		<u>424,790</u>	-	<u>424,790</u>	405,392
CREDITORS					
Amounts falling due within one year	15	(314,511)	-	(314,511)	(269,745)
NET CURRENT ASSETS					
		<u>110,279</u>	-	<u>110,279</u>	135,647
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>110,693</u>	-	<u>110,693</u>	136,239
NET ASSETS					
		<u>110,693</u>	-	<u>110,693</u>	136,239
FUNDS					
	16				
Unrestricted funds				110,693	136,239
Restricted funds				-	-
TOTAL FUNDS					
				<u>110,693</u>	<u>136,239</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 26 April 2018 and were signed on its behalf by:



S Canham -Trustee

The notes form part of these financial statements

Food For The Hungry UK

**Cash Flow Statement
for the year ended 31 December 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	21,946	(16,968)
Finance costs		(1,746)	(1,666)
Net cash provided by (used in) operating activities		20,200	(18,634)
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(840)
Interest received		563	1,737
Net cash provided by (used in) investing activities		563	897
Change in cash and cash equivalents in the reporting period		20,763	(17,737)
Cash and cash equivalents at the beginning of the reporting period		391,466	409,203
Cash and cash equivalents at the end of the reporting period		412,229	391,466

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the year ended 31 December 2017

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

	2017	2016
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(25,546)	13,001
Adjustments for:		
Depreciation charges	178	254
Interest received	(563)	(1,737)
Finance costs	1,746	1,666
Decrease/(increase) in debtors	1,365	(7,227)
Increase/(decrease) in creditors	44,766	(22,925)
	<u>21,946</u>	<u>(16,968)</u>
Net cash provided by (used in) operating activities	<u>21,946</u>	<u>(16,968)</u>

**Notes to the Financial Statements
for the year ended 31 December 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

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

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

Computer equipment - 30% on reducing balance

Taxation

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

Fund accounting

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

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

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

Foreign currencies

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

Notes to the Financial Statements - continued
for the year ended 31 December 2017

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	289,755	330,908
Grants	227,912	297,990
	<u>517,667</u>	<u>628,898</u>

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

	2017	2016
	£	£
Other grants	<u>227,912</u>	<u>297,990</u>

3. INVESTMENT INCOME

	2017	2016
	£	£
Interest	<u>563</u>	<u>1,737</u>

4. RAISING FUNDS

Raising donations and legacies

	2017	2016
	£	£
Staff costs	36,531	28,225
Fundraising and publicity	22,502	5,823
Support costs	5,002	5,505
	<u>64,035</u>	<u>39,553</u>

Investment management costs

	2017	2016
	£	£
Support costs	<u>420</u>	<u>-</u>

Aggregate amounts	<u>64,455</u>	<u>39,553</u>
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5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Grant funding of activities (See note 6)	Support costs (See note 7)	Totals
	£	£	£	£
Grantmaking to FH projects	1,746	445,972	178	447,896
FH meeting and project attendance and Seconded International Staff visits	9,763	-	-	9,763
Seconded International Staff and Team support	-	18,876	926	19,802
	<u>11,509</u>	<u>464,848</u>	<u>1,104</u>	<u>477,461</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2017

6. GRANTS PAYABLE

	2017 £	2016 £
Grantmaking to FH projects	445,972	537,813
Seconded International Staff and Team support	18,876	32,647
	<u>464,848</u>	<u>570,460</u>

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

	2017 £	2016 £
Programme Support - Burundi	27,806	25,914
Programme Support - DR Congo	-	(87,064)
Programme Support - DRC Maternity wing	-	739
Programme Support: Haiti (DFID)	8,001	91,044
Programme Support - Kenya (DFID)	5,000	53,993
Programme Support - Kenya	-	6,990
Programme Support - South Sudan	-	10,000
Programme Support - Uganda	141	371
Work Teams - Various	6,711	16,715
Women of Action - Bangladesh	54,724	43,487
Marisha Bora - Kenya	21,274	26,358
Child Sponsorship - Various	104,376	102,991
Mustard Seeds Shared	14,288	17,834
Uganda Kitgum New Life Centre	17,401	148,080
Bangladesh Preschool	-	54,583
Haiti Hurricane Relief	-	8,248
Syria Relief	8,857	17,530
Uganda GOAC PHH	19,961	-
Kenya Farming God's Way	16,700	-
Catalogue Gifts	1,780	-
Kenya Livestock Programme	88,829	-
Bangladesh Flood Relief	37,909	-
South Sudan Famine Relief	2,214	-
Indonesia Aceh	10,000	-
	<u>445,972</u>	<u>537,813</u>

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

	2017 £	2016 £
SIS support - Bangladesh	-	437
SIS support - Rwanda	18,200	15,873
SIS support - Ethiopia	-	225
SIS support - Bolivia	676	16,112
	<u>18,876</u>	<u>32,647</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	5,002	-	5,002
Investment management costs	420	-	420
Other resources expended	420	1,440	1,860
Grantmaking to FH projects	178	-	178
Seconded International Staff and Team support	926	-	926
	<u>6,946</u>	<u>1,440</u>	<u>8,386</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2017

7. SUPPORT COSTS - continued

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

	Raising donations and legacies £	Investment management costs £	Other resources expended £
Employer's liability insurance	1,138	-	-
Telephone, postage, printing and stationery	3,358	420	-
Subscriptions	506	-	253
Depreciation of tangible and heritage assets	-	-	-
Sundries	-	-	167
Accountancy and IE	-	-	1,440
	<u>5,002</u>	<u>420</u>	<u>1,860</u>

	Grantmaking to FH projects £	Seconded International Staff and Team support £	Total activities £	Total activities £
Employer's liability insurance	-	-	1,138	1,025
Telephone, postage, printing and stationery	-	420	4,198	4,714
Subscriptions	-	506	1,265	1,557
Depreciation of tangible and heritage assets	178	-	178	254
Sundries	-	-	167	-
Accountancy and IE	-	-	1,440	1,236
	<u>178</u>	<u>926</u>	<u>8,386</u>	<u>8,786</u>

8. NET INCOME/(EXPENDITURE)

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

	2017 £	2016 £
Depreciation - owned assets	<u>178</u>	<u>254</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Donations from trustees

During 2017 donations made by Trustees to the Charity totalled £4,380 in aggregate.

Notes to the Financial Statements - continued
for the year ended 31 December 2017

10. STAFF COSTS

	2017 £	2016 £
Wages and salaries	<u>36,531</u>	<u>28,225</u>

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

	2017	2016
Development and communications	<u>1</u>	<u>1</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,647	560,251	628,898
Investment income	<u>1,737</u>	-	<u>1,737</u>
Total	70,384	560,251	630,635
EXPENDITURE ON			
Raising funds	39,553	-	39,553
Charitable activities			
Grantmaking to FH projects	1,666	537,813	539,479
Seconded International Staff and Team support	1,146	32,647	33,793
FH meeting and project attendance and Seconded International Staff visits	2,674	-	2,674
Other	<u>2,135</u>	-	<u>2,135</u>
Total	47,174	570,460	617,634
NET INCOME/(EXPENDITURE)	23,210	(10,209)	13,001
Transfers between funds	(10,209)	10,209	-
Net movement in funds	13,001	-	13,001
RECONCILIATION OF FUNDS			
Total funds brought forward	123,238	-	123,238
TOTAL FUNDS CARRIED FORWARD	<u>136,239</u>	<u>-</u>	<u>136,239</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2017

12. GLOBAL POVERTY ACTION FUND GRANTS

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

	KENYA(GPAF INN 055)	HAITI(GPAF INN 056)
	£	£
Grant received from DFID	5,000	8,001
Expenditure/remitted to FHUK partners	0	8,001

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2017 and 31 December 2017	<u>1,025</u>
DEPRECIATION	
At 1 January 2017	433
Charge for year	178
At 31 December 2017	<u>611</u>
NET BOOK VALUE	
At 31 December 2017	<u>414</u>
At 31 December 2016	<u>592</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Gift aid	9,290	12,312
Prepayments and accrued income	3,271	1,614
	<u>12,561</u>	<u>13,926</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Food for the Hungry Association	310,284	266,874
Social security and other taxes	642	669
Accruals	3,585	2,202
	<u>314,511</u>	<u>269,745</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2017

16. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
Unrestricted funds				
General fund	136,239	(21,790)	(3,756)	110,693
Restricted funds				
FH projects	-	(3,756)	3,756	-
TOTAL FUNDS	<u>136,239</u>	<u>(25,546)</u>	<u>-</u>	<u>110,693</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,138	(78,928)	(21,790)
Restricted funds			
FH projects	442,216	(445,972)	(3,756)
Seconded international staff	18,876	(18,876)	-
	<u>461,092</u>	<u>(464,848)</u>	<u>(3,756)</u>
TOTAL FUNDS	<u>518,230</u>	<u>(543,776)</u>	<u>(25,546)</u>

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	Transfers between funds £	At 31.12.16 £
Unrestricted Funds				
General fund	123,238	23,210	(10,209)	136,239
Restricted Funds				
FH projects	-	(10,209)	10,209	-
TOTAL FUNDS	<u>123,238</u>	<u>13,001</u>	<u>-</u>	<u>136,239</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2017

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,384	(47,174)	23,210
Restricted funds			
FH projects	527,604	(537,813)	(10,209)
Seconded international staff	32,647	(32,647)	-
	<u>560,251</u>	<u>(570,460)</u>	<u>(10,209)</u>
TOTAL FUNDS	<u><u>630,635</u></u>	<u><u>(617,634)</u></u>	<u><u>13,001</u></u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

Food For The Hungry UK**Detailed Statement of Financial Activities
for the year ended 31 December 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	289,755	330,908
Grants	227,912	297,990
	<u>517,667</u>	<u>628,898</u>
Investment income		
Interest	563	1,737
	<u>518,230</u>	<u>630,635</u>
Total incoming resources		
	518,230	630,635
EXPENDITURE		
Raising donations and legacies		
Wages	36,531	28,225
Fundraising and publicity	22,502	5,823
	<u>59,033</u>	<u>34,048</u>
Charitable activities		
Travel and motor expenses	8,293	2,312
Meeting expenses	1,470	362
Bank charges	1,746	1,666
Grants to institutions	445,972	537,813
Grants to individuals	18,876	32,647
	<u>476,357</u>	<u>574,800</u>
Support costs		
Management		
Employer's liability insurance	1,138	1,025
Telephone, postage, printing and stationery	4,198	4,714
Subscriptions	1,265	1,557
Sundries	167	-
Computer equipment	178	254
	<u>6,946</u>	<u>7,550</u>
Governance costs		
Accountancy fees	1,440	1,236
	<u>1,440</u>	<u>1,236</u>
Total resources expended		
	543,776	617,634
	<u>543,776</u>	<u>617,634</u>
Net (expenditure)/income	(25,546)	13,001
	<u>(25,546)</u>	<u>13,001</u>

This page does not form part of the statutory financial statements