CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A	Independent Examiner's Report

Report to the trustees/ members of	Humanitarian Operations		
On accounts for the year ended	31st March 2025	**Charity no**	1183873
Set out on pages	1-2		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act other than that disclosed below; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed:	Rachel Fuller	**Date:**	8th June 2026

Name:	Rachel Eden
Relevant professional qualification(s) or body (if any):	FCMA (Chartered Institute of Management Accountants)
Address:	Holy Brook Associates, Thames Tower
	Station Road, Reading, England,
	RG1 1LX

Section B Disclosure

The matter that I need to draw the reader's attention to is the late receipt of information relating to the accounts. Although nothing came to my attention suggesting that the accounts did not accord with the accounting records; or that the accounts did not comply with the applicable requirements, the delay in the receipt of information and the drafting of the accounts means that the examination was not able to be completed prior to the deadline for submission