

Company registration number: 6991765

Charity registration number: 1131763

Help Mankind Ltd

(A company limited by guarantee)

Trustees' Annual Report and Financial Statements

For the year ended 31 August 2021

Tariq Khan & Co
Chartered Certified Accountants
60 Birch Hall Lane
Manchester
M13 0XL

Help Mankind Ltd

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Help Mankind Ltd

Charity Information

Charity name	Help Mankind Ltd
Charity registration number	1131763
Company registration number	6991765
Principal office	6 Ruth Street Gorton Manchester M18 7DR
Registered office	60 Birch Hall Lane Manchester M13 0XL
Trustee & director	Mr. Fazle Qayum
Other trustees	Mr. Fazle Azeem Mr. Hasan Ajmal
Bankers	Lloyds TSB Bank 574 Stockport Road Longsight Manchester M13 0RQ
Accountants	Tariq Khan & Co Chartered Certified Accountants 60 Birch Hall Lane Manchester M13 0XL

Help Mankind Ltd

Trustees' Report

The trustees present their annual report and the financial statements for the year ended 31 August 2021. The trustees who served during the year are set out on page 1.

Structure, governance, and management

Objectives and activities

The primary objectives and activities of the charity are to provide relief to the poor and the sick in particular people with a physical disability and the orphans and widows living in Manchester, Pakistan, India and South Africa or anywhere in the world if the circumstances warrant as a result of war, earthquake or civil strife. It also provides help for poverty alleviation and provides funds to the disadvantaged to organise their lives in a respectable manner and not to become a burden on the community.

Achievements and performance

Charity is meeting its objectives but a lot more needs doing as the current political instability is causing a lot of sufferings to ordinary people caught up in vicious cycle and civil war. The charity is conducting its operations from its newly purchased building in Oldham in a structured manner.

Financial review

Financial position of the company remained steady as a result of Covid-19 impact during the year and the fundraising and general donations were relatively lower than previous years

Statement as to disclosure of information to reporting accountants

In so far as the trustees are aware:

- there is no relevant information of which the charity's accountants are unaware: and
- the trustees have taken all steps that they ought to have taken to make them aware of any relevant accounts information and to establish that the accountants are aware of that information.

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accountancy Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

Help Mankind Ltd
Trustees' Report (Cont'd)

-make judgements and estimates that are reasonable and prudent; and

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the board on 21st June 2022 and signed on its behalf by:

.....

Mr. Fazle Qayum

Director

**Independent Examiner's Report to the Trustees of
Help Mankind Ltd**

I report on the accounts of the company for the year ended 31 August 2021, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7) (b) of the 1993 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with sec 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tariq Khan
Tariq Khan & Co
Chartered Certified Accountants
21st June 2022

60 Birch Hall Lane
Manchester
M13 0XL

Help Mankind Ltd

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 August 2021

		Unrestricted Funds	Restricted Funds	Total Funds
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	55,192	3,621	58,813
Gift Aid	3	-	-	-
Total incoming resources		<u>55,192</u>	<u>3,621</u>	<u>58,813</u>
Resources expended				
Costs of generating funds	4	47,689	-	47,689
Costs of generating voluntary income	5	500	-	500
Governance cost	6	1,275	-	1,275
Charitable activities	7	<u>66,578</u>	-	<u>66,578</u>
Total resources expended		<u>116,042</u>	-	<u>116,042</u>
Net movements in funds		(60,850)	3,621	(57,229)
Reconciliation of funds				
Total funds brought forward		<u>348,484</u>	<u>126,533</u>	<u>474,789</u>
Total funds carried forward		<u>287,406</u>	<u>130,154</u>	<u>417,560</u>

The notes on pages 7 to 10 form an integral part of these financial statements.

Help Mankind Ltd

Balance Sheet as at 31 August 2021

		2021 £	2020 £
Fixed assets	Notes 12	<u>266,444</u>	<u>266,444</u>
Current assets			
Cash at bank		<u>170,235</u>	<u>220,470</u>
		170,235	220,470
Creditors: Amounts falling due within one year	9	<u>19,119</u>	<u>12,125</u>
Net current assets		<u>151,116</u>	<u>208,345</u>
Net assets		<u>417,560</u>	<u>474,789</u>
The funds of the charity:			
Unrestricted funds		287,406	348,256
Restricted Funds		<u>130,154</u>	<u>126,533</u>
Total charity funds	11	<u>417,560</u>	<u>474,789</u>

For the financial year ended 31 August 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 21st June 2022 and signed on its behalf by:

Mr Fazle Qayum
Director

Mr Fazle Azeem
Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

Help Mankind Ltd

Notes to the Financial Statements for the year ended 31 August 2021

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP2005)', issued in March 2005 the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 11.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. No claim for the gift aid scheme has been made this year.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets are initially recorded at cost. The property is stated at cost plus any building improvement expenditure incurred during the year.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life. No such provisions are applicable for the year under review as the land & buildings are not depreciated under the charity policy.

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Help Mankind Ltd

Notes to the Financial Statements for the year ended 31 August 2021

2. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Donations and legacies			
Appeals and donations	<u>55,192</u>	<u>3,621</u>	<u>58,813</u>

3. Gift Aid

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Gift Aid – HMRC	-	-	-

4. Cost of generating funds

	Donations and legacies	
	2021	2020
	£	£
Direct costs		
Fundraising	21,200	12,833
Establishment	26,489	14,179
Professional Charges	-	<u>70</u>
	<u>47,689</u>	<u>27,012</u>

5. Cost of voluntary income

Accountancy charges	<u>500</u>	<u>750</u>
	<u>500</u>	<u>750</u>

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Help Mankind Ltd
Notes to the Financial Statements for the year ended 31 August 2021

6. Governance cost

	2021	2020
	£	£
Bank charges	<u>1,275</u>	<u>1,472</u>

7. Charitable activities
a. Unrestricted Funds

	2021	2020
	£	£
Education	61,888	106,408
Orphan & Food-packs	<u>4,690</u>	<u>39,433</u>
	<u>66,578</u>	<u>145,841</u>

b. Restricted Funds

	2021	2020
	£	£
Masjid Building	-	-
Qurbani	-	-
	-	-

8. Taxation

The company is a registered charity and is, therefore, exempt from UK corporation taxation.

9. Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals & deferred income	<u>19,119</u>	<u>12,125</u>

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Help Mankind Ltd
Notes to the Financial Statements for the year ended 31 August 2021

10. Members' liability

The charity is a company limited by guarantee and consequently does not have a share capital.

11. Analysis of funds

	1 Sept 2020	Incoming resources	Resources expended	31 August 2021
	£	£	£	£
General Fund: Unrestricted	348,256	55,192	116,042	287,406
Specific Fund: Restricted	<u>126,533</u>	<u>3,621</u>	-	<u>130,154</u>
	<u>474,789</u>	<u>58,813</u>	<u>212,679</u>	<u>417,560</u>

12. Tangible Assets

	2021 £	2020 £
Land & Buildings at cost	<u>266,444</u>	<u>266,444</u>

Land & buildings are stated at historic cost and not depreciated.

