

I Human Foundation

England & Wales · Charity number 1156487

Details

Other names MOTHERS GIFT UK CIO, MOTHERS UK CIO

Status Registered

Legal form CIO

Registered 2014-04-01

Register [View on the Charity Commission register](#)

Contact

Address 59 Woodlands Road
Sparkhill
Birmingham
B11 4EJ

Phone 07572451222

Activities

Objects: THE PREVENTION OR RELIEF OF POVERTY IN ANY SUCH COUNTRIES WORLDWIDE AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE PARTICULARLY BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF GOODS/SERVICES WHICH INDIVIDUALS IN NEED COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS AND BY PROVIDING GRANTS, ITEMS, AND SERVICES TO THOSE INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY AND FINANCIAL HARDSHIP.

Activities: HELPING POOR AND NEEDY IN UK AND OVERSEAS

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** OVERSEAS

- Algeria
- Angola
- Bangladesh
- Benin
- Botswana
- Burkina Faso
- Burundi
- Cameroon
- Central African Republic
- Chad
- Comoros
- Congo
- Congo (Democratic Republic)
- Djibouti
- Egypt
- Equatorial Guinea
- Eritrea
- Eswatini
- Ethiopia
- Gabon
- Ghana
- Guinea
- Guinea-bissau
- India
- Ivory Coast
- Kenya
- Lesotho
- Liberia
- Libya
- Madagascar
- Malawi
- Mali
- Mauritania

- Mauritius
- Mayotte
- Morocco
- Mozambique
- Namibia
- Niger
- Nigeria
- Pakistan
- Rwanda
- Réunion
- Saint Helena
- Senegal
- Seychelles
- Sierra Leone
- Somalia
- South Africa
- South Sudan
- Sudan
- São Tomé And Príncipe
- Tanzania
- The Gambia
- Togo
- Tunisia
- Uganda
- Zambia
- Zimbabwe
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,089	£46,092	-	-
2024-03-31	£54,791	£59,636	-	-
2023-03-31	£76,154	£79,748	-	-
2022-03-31	£102,000	£100,000	-	-
2021-03-31	£94,188	£79,705	-	-

Trustees

Name	Role	Appointed
TARIQ MAHMOOD	Chair	2013-08-12
MOHAMMED WASEEM KHAN		2022-01-18
Mohammad Aslam		2024-05-08

I Human Foundation

England & Wales - Charity number 1156487

Accounts

I HUMAN FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

SHABIR NAWAB & CO ACCOUNTANTS
11 Portland Road, Edgbaston
BIRMINGHAM
B16 9HN

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FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements for the year ended 31 March 2025. The Trustees have adopted the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 01 January 2019).

Reference and administration details

Registered Charity Number
1156487

Principal address

59 Woodlands Road
Sparkhill
Birmingham
B11 4EJ

Trustees

Tariq Mahmood
Mohammed Rafi
Mohammed Waseem Khan

Structure, governance and management

Governing document/Constitution

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO).

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Aims, objectives and activities

Objectives:

"The prevention or relief of poverty, sickness or financial hardship, anywhere in the world, by providing or assisting in the provision of food aid, education, training, healthcare projects, disaster and the effects of war relief, all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and any other avenue deemed suitable through: grants, items and services to individuals in need and/or charities or other organisations working to meet these aims."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

The current year has allowed us to fund food and water aid distribution campaigns in Pakistan and Uganda.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors within the UK. Voluntary donations received this year for the charity came to £62,089 (2024: £54,791), with no other income source. Costs were kept under rigid control during the year.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2025, the charity held reserves of £23,403 (2024: £7,406).

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Trustees are responsible for keeping adequate 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 20th January 2026 & signed on their behalf, by:



Tariq Mahmood
Trustee

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of I HUMAN FOUNDATION

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

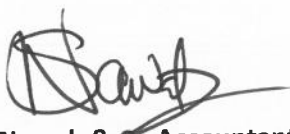
Independent examiner's statement

In the course of 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 Section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act 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 financial statements to be reached.



Shabir Nawab & Co Accountants

11 Portland Road
Edgbaston
Birmingham
B16 9HN

Dated: 20th January 2026

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Total 2025 £	Total 2024 £
Incoming Resources:			
Donations and legacies	2	62,089	54,791
Total incoming Resources		62,089	54,791
Resources Expanded: Expenditure:			
Raising funds	3	-	1,702
Charitable activities	4,5	46,092	57,934
Total expenditure		46,092	59,636
Net Incoming/(Outgoing) Resources for the Year		15,997	(4,845)
Total funds brought forward		7,406	12,251
Total funds carried forward		23,403	7,406

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9		1		50
Current assets					
Cash at bank and in-hand	13	23,902		8,856	
		<u>23,902</u>		<u>8,856</u>	
Creditors:					
Amounts falling due within one year	10	500		1,500	
		<u></u>		<u></u>	
Net current assets			23,403		7,356
Net assets			<u>23,403</u>		<u>7,406</u>
Funds					
Unrestricted: General funds	11		23,403		7,406
			<u>23,403</u>		<u>7,406</u>

The notes on pages 9 to 16 form part of these financial statements.

The financial statements were approved by the Trustees on 20th January 2026 & signed on their behalf, by:



Tariq Mahmood
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. Accounting policies

The financial statements have been prepared in accordance with 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 01 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the year and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the year in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds – These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Equipment -25% straight line

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

2. Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary donations	25,894	36,195	62,089	54,791
	<u>17,796</u>	<u>36,995</u>	<u>62,089</u>	<u>54,791</u>

3. Expenditure on raising funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Marketing & promotions	-	-	-	1,702
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,702</u>

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4. Charitable expenditure

Provision of Food-packs and
water-aid :

By country

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Pakistan	-	39,048	39,048	53,379
Turkey	-	-	-	1,700
Uganda	-	6,025	6,025	-
UK Support costs	-	1,019	1,019	2,855
	<u>-</u>	<u>46,092</u>	<u>46,092</u>	<u>78,647</u>

5. Support costs

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Salaries & wages	-	-	-	1,676
Office costs	-	450	450	473
Governance costs	-	569	569	706
	<u>-</u>	<u>1,019</u>	<u>1,019</u>	<u>2,855</u>

6. Trustees costs

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Employees

	2025 Head count	2024 Head count
No. of employees		
Operations	1	1
Administration	1	1
	<u>2</u>	<u>2</u>
	2025	2024
	£	£
Employment costs		
Salaries & wages	-	1,676
	<u>-</u>	<u>1.676</u>

8. Volunteers

The charity is being run through the kind help of committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Fixed assets

	Equipment £	Total £
Cost		
At 31 March 2024	400	400
Additions	-	-
At 31 March 2025	400	400
Depreciation		
At 31 March 2024	350	350
Charge for the period	49	49
At 31 March 2025	399	399
Net book value		
At 31 March 2025	1	1
At 31 March 2024	150	150

10. Creditors

Amounts owing within one year

	2025 £	2024 £
Accruals	500	1,500
	500	1,500

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Statement of funds

	Brought forward	Incoming resources	Resources Expended	Carried forward
	£	£	£	£
General Funds	7,406	62,089	(46,092)	23,403
Total funds	7,406	62,089	(46,095)	23,403

12. Related parties

There were no related party transactions for the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	23,902	8,856
Total of cash and cash equivalents	23,902	8,856

13A. Analysis of changes in net debt

	At start of year £	Cashflows in year £	At end of year £
Cash	7,406	15,997	23,403
	7,406	15,997	23,403

14. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

I Human Foundation

England & Wales - Charity number 1156487

Accounts

I HUMAN FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

SHABIR NAWAB & CO ACCOUNTANTS
11 Portland Road, Edgbaston
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B16 9HN

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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Reference and administration details

Registered Charity Number
1156487

Principal address

59 Woodlands Road
Sparkhill
Birmingham
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Trustees

Tariq Mahmood
Mohammed Rafi
Mohammed Waseem Khan

Structure, governance and management

Governing document/Constitution

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO).

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Aims, objectives and activities

Objectives:

"The prevention or relief of poverty, sickness or financial hardship, anywhere in the world, by providing or assisting in the provision of food aid, education, training, healthcare projects, disaster and the effects of war relief, all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and any other avenue deemed suitable through: grants, items and services to individuals in need and/or charities or other organisations working to meet these aims."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

The current year has allowed us to fund food and water aid distribution campaigns in Pakistan and Bangladesh.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors within the UK. Voluntary donations received this year for the charity came to £54,791 (2023: £76,154), with no other income source. Costs were kept under rigid control during the year.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2024, the charity held reserves of £7,406 (2023: £12,251).

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Trustees are responsible for keeping adequate 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 13th January 2025 & signed on their behalf, by:



Tariq Mahmood
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of I HUMAN FOUNDATION

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's statement

In the course of 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 Section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act 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 financial statements to be reached.



Shabir Nawab & Co Accountants

11 Portland Road
Edgbaston
Birmingham
B16 9HN

Dated: 13th January 2025

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		Total 2024 £	Total 2023 £
	Note		
Incoming Resources:			
Donations and legacies	2	54,791	76,154
Total incoming Resources		54,791	76,154
Resources Expended: Expenditure:			
Raising funds	3	1,702	1,101
Charitable activities	4,5	57,934	78,647
Total expenditure		59,636	79,748
Net (Outgoing)/Incoming Resources for the Year		(4,845)	(3,594)
Total funds brought forward		12,251	15,845
Total funds carried forward		7,406	12,251

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9		50		150
Current assets					
Cash at bank and in-hand	13	8,856		15,101	
		<u>8,856</u>		<u>15,101</u>	
Creditors:					
Amounts falling due within one year	10	1,500		3,000	
		<u></u>		<u></u>	
Net current assets			7,356		12,101
Net assets			<u>7,406</u>		<u>12,251</u>
Funds					
Unrestricted: General funds	11		7,406		12,251
			<u>7,406</u>		<u>12,251</u>

The notes on pages 9 to 16 form part of these financial statements.

The financial statements were approved by the Trustees on 13th January 2025 & signed on their behalf, by:



Tariq Mahmood
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies

The financial statements have been prepared in accordance with 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 01 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the year and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the year in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds – These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Equipment	-25% straight line
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e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

2. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary donations	17,796	36,995	54,791	76,154
	<u>17,796</u>	<u>36,995</u>	<u>54,791</u>	<u>76,154</u>

3. Expenditure on raising funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Marketing & promotions	-	1,702	1,702	1,101
	<u>-</u>	<u>1,702</u>	<u>1,702</u>	<u>1,101</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Charitable expenditure

Provision of Food-packs and
water-aid :

By country	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Pakistan	-	53,379	53,379	69,775
Bangladesh	-	-	-	4,325
Turkey	-	1,700	1,700	-
UK Support costs	-	2,855	2,855	4,547
	-	57,934	57,934	78,647

5. Support costs

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Salaries & wages	-	1,676	1,676	2,104
Office costs	-	473	473	420
Governance costs	-	706	706	2,023
	-	2,855	2,855	4,547

6. Trustees costs

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Employees

	2024	2023
	Head count	Head count
No. of employees		
Operations	1	1
Administration	1	1
	2	2
	2024	2023
	£	£
Employment costs		
Salaries & wages	1,676	2,104
	1,676	2,104

8. Volunteers

The charity is being run through the kind help of committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Fixed assets

	Equipment £	Total £
Cost		
At 31 March 2023	400	400
Additions	-	-
At 31 March 2024	400	400
Depreciation		
At 31 March 2023	250	250
Charge for the period	100	100
At 31 March 2024	350	350
Net book value		
At 31 March 2024	50	50
At 31 March 2023	150	150

10. Creditors

Amounts owing within one year

	2024 £	2023 £
Accruals	1,500	3,000
	1,500	3,000

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Statement of funds

	Brought forward	Incoming resources	Resources Expended	Carried forward
	£	£	£	£
General Funds	12,251	54,791	(59,636)	7,406
Total funds	12,251	54,791	(59,636)	7,406

12. Related parties

There were no related party transactions for the year.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	8,856	15,101
Total of cash and cash equivalents	8,856	15,101

13A. Analysis of changes in net debt

	At start of year £	Cashflows in year £	At end of year £
Cash	12,251	(4,845)	7,406
	12,251	(4,845)	7,406

14. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

I Human Foundation

England & Wales - Charity number 1156487

Accounts

I HUMAN FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SHABIR NAWAB & CO ACCOUNTANTS
11 Portland Road, Edgbaston
BIRMINGHAM
B16 9HN

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

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I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023. The Trustees have adopted the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 01 January 2019).

Reference and administration details

Registered Charity Number
1156487

Principal address

59 Woodlands Road
Sparkhill
Birmingham
B11 4EJ

Trustees

Tariq Mahmood
Mohammed Rafi
Mohammed Waseem Khan

Structure, governance and management

Governing document/Constitution

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO).

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Aims, objectives and activities

Objectives:

"The prevention or relief of poverty, sickness or financial hardship, anywhere in the world, by providing or assisting in the provision of food aid, education, training, healthcare projects, disaster and the effects of war relief, all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and any other avenue deemed suitable through: grants, items and services to individuals in need and/or charities or other organisations working to meet these aims."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

The current year has allowed us to fund food and water aid distribution campaigns in Pakistan and Bangladesh.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors within the UK. Voluntary donations received this year for the charity came to £76,154 (2022: £101,545), with no other income source. Costs were kept under rigid control during the year.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2023, the charity held reserves of £12,251 (2021: £15,845).

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Trustees are responsible for keeping adequate 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 22nd December 2023 & signed on their behalf, by:

Tariq Mahmood
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of I HUMAN FOUNDATION

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's statement

In the course of 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 Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act 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 financial statements to be reached.

Shabir Nawab & Co Accountants

11 Portland Road
Edgbaston
Birmingham
B16 9HN

Dated: 22nd December 2023

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		Total 2023 £	Total 2022 £
	Note		
Incoming Resources:			
Donations and legacies	2	76,154	101,545
Total incoming Resources		76,154	101,545
Resources Expended:			
Expenditure:			
Raising funds	3	1,101	1,181
Charitable activities	4,5	78,647	99,002
Total expenditure		79,748	100,183
Net (Outgoing)/Incoming Resources for the Year		(3,594)	1,362
Total funds brought forward		15,845	14,483
Total funds carried forward		12,251	15,845

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**BALANCE SHEET
AS AT 31 MARCH 2023**

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9		150		250
Current assets					
Cash at bank and in-hand	13	15,101		17,595	
		15,101		17,595	
Creditors:					
Amounts falling due within one year	10	3,000		2,000	
Net current assets			12,101		15,595
Net assets			12,251		15,845
Funds					
Unrestricted: General funds	11		12,251		15,845
			12,251		15,845

The notes on pages 9 to 16 form part of these financial statements.

The financial statements were approved by the Trustees on 22nd December 2023 & signed on their behalf, by:

Tariq Mahmood
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies

The financial statements have been prepared in accordance with 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 01 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the year and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the year in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds – These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Equipment -25% straight line

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

2. Donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary donations	16,593	59,561	76,154	101,545
	16,593	59,561	76,154	101,545

3. Expenditure on raising funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Marketing & promotions	-	1,101	1,101	1,181
	-	1,101	1,101	1,181

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4. Charitable expenditure

Provision of Food-packs and
water-aid :

By country	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Pakistan	-	69,775	69,775	78,679
Bangladesh	-	4,325	4,325	3,000
Yemen	-	-	-	2,025
Palestine	-	-	-	8,798
UK Support costs	-	4,547	4,547	6,500
	-	78,647	78,647	99,002

5. Support costs

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Salaries & wages	-	2,104	2,104	1,798
Office costs	-	420	420	402
Governance costs	-	2,023	2,023	4,300
	-	4,547	4,547	6,500

6. Trustees costs

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Employees

	2023	2022
	Head count	Head count
No. of employees		
Operations	1	1
Administration	1	1
	2	2
	2023	2022
	£	£
Employment costs		
Salaries & wages	2,104	1,798
	2,104	1,798

8. Volunteers

The charity is being run through the kind help of committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Fixed assets

	Equipment £	Total £
Cost		
At 31 March 2022	-	-
Additions	400	400
At 31 March 2023	400	400
Depreciation		
At 31 March 2022	150	150
Charge for the period	100	100
At 31 March 2023	250	250
Net book value		
At 31 March 2023	150	150
At 31 March 2022	250	250

10. Creditors

Amounts owing within one year

	2023 £	2022 £
Accruals	3,000	2,000
	3,000	2,000

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Statement of funds

	Brought forward	Incoming resources	Resources Expended	Carried forward
	£	£	£	£
General Funds	15,845	76,154	(79,748)	12,251
Total funds	15,845	76,154	(79,748)	12,251

12. Related parties

There were no related party transactions for the year.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	15,101	17,595
Total of cash and cash equivalents	15,101	17,595

13A. Analysis of changes in net debt

	At start of year	Cashflows in year	At end of year
	£	£	£
Cash	17,595	(2,494)	15,101
	17,595	(2,494)	15,101

14. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

I Human Foundation

England & Wales - Charity number 1156487

Accounts

I HUMAN FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SHABIR NAWAB & CO ACCOUNTANTS
11 Portland Road, Edgbaston
BIRMINGHAM
B16 9HN

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

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I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and financial statements for the year ended 31 March 2022. The Trustees have adopted the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 01 January 2019).

Reference and administration details

Registered Charity Number
1156487

Principal address

59 Woodlands Road
Sparkhill
Birmingham
B11 4EJ

Trustees

Tariq Mahmood
Mohammed Rafi
Mohammed Waseem Khan

Structure, governance and management

Governing document/Constitution

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation (CIO).

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Aims, objectives and activities

Objectives:

"The prevention or relief of poverty, sickness or financial hardship, anywhere in the world, by providing or assisting in the provision of food aid, education, training, healthcare projects, disaster and the effects of war relief, all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and any other avenue deemed suitable through: grants, items and services to individuals in need and/or charities or other organisations working to meet these aims."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

The current year has allowed us to fund food and water aid distribution campaigns in Pakistan, Bangladesh, Palestine and Yemen.

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors within the UK. Voluntary donations received this year for the charity came to £101,545 (2021: £94,188), with no other income source. Costs were kept under rigid control during the year.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2022, the charity held reserves of £1,362 (2021: £14,483).

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Trustees are responsible for keeping adequate 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 6th October 2023 & signed on their behalf, by:

Tariq Mahmood
Trustee

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the Trustees of I HUMAN FOUNDATION

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's statement

In the course of 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 Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act 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 financial statements to be reached.



Shabir Nawab & Co Accountants

11 Portland Road
Edgbaston
Birmingham
B16 9HN

Dated: 6th October 2023

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Total 2022 £	Total 2021 £
Incoming Resources:			
Donations and legacies	2	101,545	94,188
Total incoming Resources		101,545	94,188
Resources Expanded: Expenditure:			
Raising funds	3	1,181	1,903
Charitable activities	4,5	99,002	77,802
Total expenditure		100,183	79,705
Net Incoming Resources for the Year		1,362	14,483
Total funds brought forward		14,483	-
Total funds carried forward		15,845	14,483

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)**BALANCE SHEET****AS AT 31 MARCH 2022**

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	9		250		350
Current assets					
Cash at bank and in-hand	13	17,595		15,133	
		<u>17,595</u>		<u>15,133</u>	
Creditors:					
Amounts falling due within one year	10	2,000		1,000	
		<u></u>		<u></u>	
Net current assets			15,595		14,133
Net assets			<u>15,845</u>		<u>14,483</u>
Funds					
Unrestricted: General funds	11		15,845		-
			<u>15,845</u>		<u>14,483</u>

The notes on pages 9 to 16 form part of these financial statements.

The financial statements were approved by the Trustees on 6th October 2023 & signed on their behalf, by:

Tariq Mahmood
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. Accounting policies

The financial statements have been prepared in accordance with 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 01 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the year and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the year in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Equipment -25% straight line

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

2. Donations and legacies

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary donations	37,943	63,602	101,545	94,188
	<u>37,943</u>	<u>63,602</u>	<u>101,545</u>	<u>94,188</u>

3. Expenditure on raising funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Marketing & promotions	-	1,181	1,181	1,903
	<u>-</u>	<u>1,181</u>	<u>1,181</u>	<u>1,903</u>

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Charitable expenditure

Provision of Food-packs and
water-aid :

By country

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Pakistan	-	78,679	78,679	58,645
Bangladesh	-	3,000	3,000	2,525
Yemen	-	2,025	2,025	3,603
Palestine	-	8,798	8,798	-
UK Support costs	-	6,500	6,500	13,029
	-	99,002	99,002	77,802

5. Support costs

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022	2022	2022	2021
	£	£	£	£
Salaries & wages	-	1,798	1,798	6,609
Consultancy costs	-	-	-	5,000
Office costs	-	402	402	194
Governance costs	-	4,300	4,300	1,226
	-	6,500	6,500	13,029

6. Trustees costs

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Employees

	2022	2021
	Head count	Head count
No. of employees		
Operations	1	1
Administration	1	1
	<u>2</u>	<u>2</u>
	2022	2021
	£	£
Employment costs		
Salaries & wages	1,798	6,609
Social security	-	-
	<u>1,798</u>	<u>6,609</u>

8. Volunteers

The charity is being run through the kind help of committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. Fixed assets

	Equipment £	Total £
Cost		
At 31 March 2021	-	-
Additions	400	400
At 31 March 2022	400	400
Depreciation		
At 31 March 2021	50	50
Charge for the period	100	100
At 31 March 2022	150	150
Net book value		
At 31 March 2022	250	250
At 31 March 2021	350	350

10. Creditors

Amounts owing within one year

	2022 £	2021 £
Accruals	2,000	1,000
	2,000	1,000

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Statement of funds

	Brought forward	Incoming resources	Resources Expended	Carried forward
	£	£	£	£
General Funds	14,483	101,545	(100,183)	15,845
Total funds	14,483	101,545	(100,183)	15,845

12. Related parties

There were no related party transactions for the year (2021: £4,000).

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	17,595	15,133
Total of cash and cash equivalents	17,595	15,133

13A. Analysis of changes in net debt

	At start of year	Cashflows in year	At end of year
	£	£	£
Cash	15,133	2,462	17,595
	15,133	2,462	17,595

14. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

I Human Foundation

England & Wales - Charity number 1156487

Accounts

I HUMAN FOUNDATION
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ANSARI & CO LIMITED
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

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FOR THE YEAR ENDED 31 MARCH 2021

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I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Tariq Mahmood Mohammed Rafi
Principal Address	59 Woodlands Road Sparkhill Birmingham B11 4EJ
Charity Number	1156487
Independent Examiner	Mohammad Ansari Ansari & Co Limited Kings Court, 17 School Road Birmingham B28 8JG
Bankers	Natwest Bank 267 Castle Street Dudley DY1 1LJ

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

The organisation is a Charitable Incorporated Organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 01 April 2014 (with latest amended version as at 25 January 2022), under number 1156487.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of two members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Birmingham, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and volunteers.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy is reviewed regularly by the Trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

"The prevention or relief of poverty, sickness or financial hardship, anywhere in the world, by providing or assisting in the provision of food aid, education, training, healthcare projects, disaster and the effects of war relief, all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient, and any other avenue deemed suitable through: grants, items and services to individuals in need and/or charities or other organisations working to meet these aims."

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

Review of achievements and performance for the year

After having been a dormant charity, registered but not operational since 2014, the covid lockdown of 2020 brought the impetus needed for the Trustees of I Human Foundation, and they began their fundraising efforts from August 2020.

The following 9 months till the end of the current financial year brought a flurry of work to build links with international partners and a number of campaigns and project work was able to be delivered.

The current year has allowed us to fund food distribution campaigns in Pakistan, Bangladesh and Yemen, as well as the funding of many medical operations for needy beneficiaries in Pakistan who could not afford life-saving medical treatment or by providing wheelchairs for the disabled.

Water pumps and larger water wells were funded in arid northern areas of Pakistan where access to water is scarce as well as emergency aid in Karachi, to the south, during a period of flash floods.

We funded a Winter Campaign to distribute blankets and warm clothes to help beneficiaries in the cold areas of Kashmir and also helped fund an old age home project in Pakistan with £4,000 called Jannat House.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Principal sources of funding

The principal source of funding for the Charity is from individual donors within the UK. Voluntary donations received this year for the charity came to £94,188 (2020: £Nil), with no other income source. Costs were kept under rigid control during the year and monitored regularly. We had some donors pay specifically to cover the majority of the running costs of the Charity, such that very little admin deduction was required to cover the remaining costs (1.5% deduction in the year to 31 March 2021).

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2021, the charity held reserves of £14,483 (2020: £Nil).

Going Concern

The Charity reported a cash inflow for the year of £15,133 (2020: No movement). Prior to this the charity had remained dormant. The Charity expects to make an inflow in the year to 31 March 2022 also. Despite the effects of the on-going Covid-19 restrictions on fundraising and project work, the charity having no financial commitments at present, means that after making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and at least 12 months from the date of the signing of these financial statements, as required to be confirmed. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

The Trustees intend to recruit more trustees to bring greater expertise to its Board and team. They have also engaged a consultant to help with regulatory compliance and another to focus on increasing fundraising efforts for the Charity.

On the project front, the Charity hopes to expand the programmes started in the 2020-21 year and look towards expanding the range of their work in other countries.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Charity will continue in business.

The Trustees are responsible for keeping adequate 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 20 May 2022 & signed on their behalf, by:



Tariq Mahmood
Trustee

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent examiner's report to the Trustees of I HUMAN FOUNDATION

I report on the financial statements of the charity for the year ended 31 March 2021 which are set out on pages 9 to 21.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the financial statements.

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent examiner's statement

In the course of 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 Section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act 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 financial statements to be reached.



Mohammad Ansari

Ansari & Co Limited

Charity Accountants & Consultants

Kings Court, 17 School Road

Birmingham, B28 8JG

Dated: 20 May 2022

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
	Note						
Income from:							
Donations and legacies	2,3	49,456	44,732	94,188	-	-	-
Total income		49,456	44,732	94,188	-	-	-
Expenditure on:							
Raising funds	4	-	1,903	1,903	-	-	-
Charitable activities	5,7	4,000	73,802	77,802	-	-	-
Total expenditure		4,000	75,705	79,705	-	-	-
Net income/(expenditure) before transfer		45,456	(30,973)	14,483	-	-	-
Transfers between funds		(30,973)	30,973	-	-	-	-
Net movement in funds		14,483	-	14,483	-	-	-
Reconciliation of funds							
Total funds brought forward		-	-	-	-	-	-
Total funds carried forward		14,483	-	14,483	-	-	-

All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	11		350		-
Current assets					
Cash at bank and in-hand	17	15,133		-	
		<u>15,133</u>		<u>-</u>	
Creditors:					
Amounts falling due within one year	12	1,000		-	
		<u></u>		<u></u>	
Net current assets			14,133		-
Net assets			<u>14,483</u>		<u>-</u>
Funds					
Unrestricted: General funds	13		14,483		-
			<u>14,483</u>		<u>-</u>

The notes on pages 12 to 21 form part of these financial statements.

The financial statements were approved by the Trustees on 20 May 2022 & signed on their behalf, by:



Tariq Mahmood
Trustee

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	16	15,533	-
Cash flows from investing activities:			
Purchase of fixed assets	11	(400)	-
Net cash provided by investing activities		-	-
Increase / (decrease) in cash & cash equivalents in the reporting period		15,133	-
Cash & cash equivalents at the beginning of the reporting period		-	-
Cash & cash equivalents at the end of the reporting period	17	15,133	-

The notes on pages 12 to 21 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. Accounting policies

The financial statements have been prepared in accordance with 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 01 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the year and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the year in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the year in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to activities in furtherance of the objects of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

c) Funds accounting

Funds held by the charity are:

Unrestricted funds - These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds – These are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Equipment - 25% straight line

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

f) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty other than those identified in the accounting policies above.

j) Going concern

Despite the effects of the on-going Covid-19 restrictions on fundraising and project work, the charity having no financial commitments at present, means that after making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, and at least 12 months from the date of the signing of these financial statements, as required to be confirmed.

2. Donations and legacies

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Voluntary donations	49,456	44,732	94,188	-
	49,456	44,732	94,188	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. Analysis of voluntary donations income

By activity	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
General Sadaqah	49,456	-	49,456	-
General Zakat	-	1,000	1,000	-
Food Aid	-	18,997	18,997	-
Medical Aid	-	4,930	4,930	-
Water Aid	-	4,440	4,440	-
Disaster relief	-	360	360	-
Winter relief	-	1,165	1,165	-
Towards admin costs	-	13,840	13,840	-
	49,456	44,732	94,188	-

By country	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Pakistan	-	27,932	27,932	-
Bangladesh	-	1,560	1,560	-
Yemen	-	400	400	-
Unspecified location	49,456	14,840	64,296	-
	49,456	44,732	94,188	-

4. Expenditure on raising funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Marketing & promotions	-	1,903	1,903	-
	-	1,903	1,903	-

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Charitable expenditure

By activity	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
General Sadaqah (Jannat House)	4,000	-	4,000	-
General Zakat	-	1,000	1,000	-
Food Aid	-	24,027	24,027	-
Medical Aid	-	14,136	14,136	-
Water Aid	-	12,425	12,425	-
Disaster relief	-	1,000	1,000	-
Winter relief	-	8,185	8,185	-
Support costs	-	13,029	13,029	-
	4,000	73,802	77,802	-

By country	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Pakistan	4,000	54,645	58,645	-
Bangladesh	-	2,525	2,525	-
Yemen	-	3,603	3,603	-
UK Support costs	-	13,029	13,029	-
	4,000	73,802	77,802	-

6. Net incoming resources for the year

	2021 £	2020 £
This is stated after charging:-		
Examiners' remuneration	1,000	£Nil
Depreciation on tangible fixed assets	50	£Nil
	1,050	£Nil

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Support costs

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Salaries & wages	-	6,609	6,609	-
Consultancy costs	-	5,000	5,000	-
Office costs	-	194	194	-
Governance costs	-	1,226	1,226	-
	-	13,029	13,029	-

8. Trustees costs

During the current or previous year no remuneration or benefits for services as a trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of travel and incidental expenses to the trustees came to £Nil during the year to 31 March 2021 (2020: £Nil). Trustees' expenses related to costs of Trustees' meetings totalled £Nil (2020: £Nil).

9. Employees

	2021 Head count	2020 Head count
No. of employees		
Operations	1	-
Administration	1	-
	2	-
	2021 £	2020 £
Employment costs		
Salaries & wages	6,609	-
Social security	-	-
	6,609	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Employees (cont.)

No employee received remuneration amounting to more than £60,000 in the period (2020: £Nil). The total employee benefits of the key management personnel (the trustees) of the charity was £Nil (2020: £Nil).

10. Volunteers

The charity is being run through the kind help of committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

11. Fixed assets

	Equipment £	Total £
Cost		
At 31 March 2020	-	-
Additions	400	400
At 31 March 2021	400	400
Depreciation		
At 31 March 2020	-	-
Charge for the period	50	50
At 31 March 2021	50	50
Net book value		
At 31 March 2021	350	350
At 31 March 2020	-	-

12. Creditors

Amounts owing within one year

	2021 £	2020 £
Accruals	1,000	-
	1,000	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Statement of funds

	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(a) Restricted funds					
General Zakat	-	1,000	(1,000)	-	-
Food Aid	-	18,997	(24,027)	5,030	-
Medical Aid	-	4,930	(14,136)	9,206	-
Water Aid	-	4,440	(12,425)	7,985	-
Disaster relief	-	360	(1,000)	640	-
Winter relief	-	1,165	(8,185)	7,020	-
Admin & raising funds	-	13,840	(14,932)	1,092*	-
Total restricted funds	-	44,732	(75,705)	30,973	-
(b) Unrestricted funds					
General Sadaqah funds	-	49,456	(4,000)	(30,973)	14,483
Total unrestricted funds	-	49,456	(4,000)	(30,973)	14,483
Total funds	-	94,188	(79,705)	-	14,483

* This amount of £1,092 represents the amount of running costs in the year which were not covered by specifically donated funds for admin & fundraising costs and this shortfall was effectively charged across all donations. It represents the equivalent of a 1.5% admin charge on charitable income from donors in the year to 31 March 2021.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Analysis of net assets between funds

(a)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 are represented by:			
Fixed assets	350	-	350
Net current assets	14,133	-	14,133
Total funds	14,483	-	14,483

(b)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2020 are represented by:			
Net current assets	-	-	-
Total funds	-	-	-

15. Related parties

There was one related party transaction in the year (2020: None). The Charity gave a grant to a project in Pakistan for helping the elderly, called Jannat House, which is registered in the name of a Trustee in Pakistan who is the brother of Tariq Mahmood, a Trustee of I HUMAN FOUNDATION. A total of £4,000 was given as a grant to Jannat House by the Charity in the year to 31 March 2021 (2020: £Nil).

16. Reconciliation of cash flows from operating activities

	2021 £	2020 £
Net surplus / (deficit) for the reporting period	14,483	-
Add: Depreciation charge	50	-
Increase / (decrease) in creditors	1,000	-
Net cash provided by operating activities	15,533	-

I HUMAN FOUNDATION (A CHARITABLE INCORPORATED ORGANISATION)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash at bank and in hand	15,133	-
Total of cash and cash equivalents	15,133	-

17A. Analysis of changes in net debt

	At start of year	Cashflows in year	At end of year
	£	£	£
Cash	-	15,133	15,133
	-	15,133	15,133

18. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.