

Company registration number: CE018497

Charity registration number: 1184854

HUMANITY CALLING

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 August 2021

AWR Accountants Limited
37 Normanton Road
Lawrence House
Derby
DE1 2GJ

HUMANITY CALLING

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HUMANITY CALLING

Reference and Administrative Details

Charity Registration Number	1184854
Company Registration Number	CE018497
Registered Office	The charity is incorporated in Wales. 69/71 Bradford Road Shipley West Yourkshire BD18 3DT
Independent Examiner	Mr Waheed Rehman 37 Normanton Road Lawrence House Derby DE1 2GJ
Accountants	AWR Accountants Limited 37 Normanton Road Lawrence House Derby Derbyshire DE1 2GJ

HUMANITY CALLING

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

Objectives and activities

Objects and aims

For the public benefit the relief of those in need anywhere in the world by reason of youth, age, ill-health, disability or social or economic disadvantage. By co-ordinating and developing services such as the provision of shelter, bedding, clothing, food, educational materials, training and such other services for those in need as the trustees may determine.

Achievements and performance

Malawi

- Supported 30 orphans who have been provided with monthly food and hygiene packs.
- Helped provide pre Ramadan food for the 2 months across 3 villages.
- Provided Iftaar meals across 3 villages for the last ten days of Ramadan including Eid day.
- Built a masjid.
- 10 boreholes dug to help provide clean water in the most rural parts of Malawi.

Palestine

- Iftaar/Eid meals last 10 days of Ramadan.
- 160 food packs distributed.
- Plantation of trees olive/mejdoul/cherry to assist the local farmers with an income.

Pakistan

- Iftaar/Eid meals provided over the last ten days of Ramadan
- Built a Masjid in Multan.
- Approx 100 hand pumps installed in Sindh.
- Solar Wells installed in Sindh.
- Food Packs distributed across Sindh and Multan
- Sanitation build of toilets and shower facilities for a village in the middle of rural Sindh
- Qurbani meat provided.

India/Bangladesh

- Qurbani meat provided to those most needy in rural parts of India and Bangladesh

Financial review

Policy on reserves

The charity does not currently have a policy on reserves

Fundraising disclosures

Volunteers have helped us fundraise for these projects by reaching out to their network of family and friends.

HUMANITY CALLING

Trustees' Report

Public benefit

Nationally we have worked with and supported existing organisations to alleviate the issues that affect the homeless population within the UK. The organisations we have worked closely with Charity Begins at Home, Simon on the Street, Neighbours in Poplar and Khidmat Centre to mention a few.

Abroad we have worked in Malawi, Palestine and Pakistan where we have supported those living in poverty, firstly to address basic concerns and then to empower and enable them to establish their own source of income. As well as provide meat to those most needy in Bangladesh and India.

These projects have been organised with and ran alongside existing contacts and grassroots organisations in these locations.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Sophia Tunveer Ashraf
	Miss Shabanam Shaheen Ahmed
	Miss Shahmila Iqbal
	Miss Parveen Akhtar Younis

Structure, governance and management

Nature of governing document

Constitution

Recruitment and appointment of trustees

Appointed every 3 years by a resolution pass at a properly convened meeting of the trustees.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of HUMANITY CALLING for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

HUMANITY CALLING

Trustees' Report

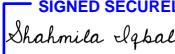
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

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

Approved by the trustees of the charity on 9 September 2022 and signed on its behalf by:

 SIGNED SECURELY
Shahmila Iqbal
12/09/2022 at 9:49:03 AM UTC

.....
Miss Shahmila Iqbal
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
HUMANITY CALLING
for the Year Ended 31 August 2021**

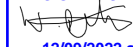
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HUMANITY CALLING for the year ended 31 August 2021 as set out on pages 7 to 15 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>].

This report is made solely to the Board of Directors of HUMANITY CALLING, as a body, in accordance with the terms of our engagement letter dated 4 October 2021. Our work has been undertaken solely to prepare for your approval the accounts of HUMANITY CALLING and state those matters that we have agreed to state to the Board of Directors of HUMANITY CALLING, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HUMANITY CALLING and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that HUMANITY CALLING has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of HUMANITY CALLING. You consider that HUMANITY CALLING is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of HUMANITY CALLING. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

SIGNED SECURELY

12/09/2022 at 10:17:56 AM UTC

.....
AWR Accountants Limited
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ
9 September 2022

HUMANITY CALLING

Independent Examiner's Report to the trustees of HUMANITY CALLING ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

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


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

Independent examiner's statement

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

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

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

SIGNED SECURELY

12/09/2022 at 10:17:56 AM UTC

.....
Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

9 September 2022

HUMANITY CALLING

Statement of Financial Activities for the Year Ended 31 August 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	130,529	130,529
Other income		<u>1</u>	<u>1</u>
Total income		<u>130,530</u>	<u>130,530</u>
Expenditure on:			
Raising funds	4	(15,860)	(15,860)
Charitable activities	5	<u>(91,348)</u>	<u>(91,348)</u>
Total expenditure		<u>(107,208)</u>	<u>(107,208)</u>
Net income		<u>23,322</u>	<u>23,322</u>
Net movement in funds		23,322	23,322
Reconciliation of funds			
Total funds brought forward		<u>37,655</u>	<u>37,655</u>
Total funds carried forward	13	<u>60,977</u>	<u>60,977</u>
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	194,556	194,556
Other income		<u>2</u>	<u>2</u>
Total income		<u>194,558</u>	<u>194,558</u>
Expenditure on:			
Raising funds	4	(350)	(350)
Charitable activities	5	<u>(156,553)</u>	<u>(156,553)</u>
Total expenditure		<u>(156,903)</u>	<u>(156,903)</u>
Net income		<u>37,655</u>	<u>37,655</u>
Net movement in funds		<u>37,655</u>	<u>37,655</u>
Reconciliation of funds			
Total funds carried forward	13	<u>37,655</u>	<u>37,655</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

The notes on pages 9 to 15 form an integral part of these financial statements.

HUMANITY CALLING

(Registration number: CE018497) Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	10	69,857	42,095
Creditors: Amounts falling due within one year	11	<u>(8,880)</u>	<u>(4,440)</u>
Net assets		<u><u>60,977</u></u>	<u><u>37,655</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		23,322	37,655
Other reserves		<u>37,655</u>	<u>-</u>
Total unrestricted funds		<u>60,977</u>	<u>37,655</u>
Total funds	13	<u><u>60,977</u></u>	<u><u>37,655</u></u>

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 9 September 2022 and signed on their behalf by:

The notes on pages 9 to 15 form an integral part of these financial statements.

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Charity status

The charity is limited by share capital, incorporated in Wales.

The address of its registered office is:

69/71 Bradford Road

Shipley

West Yorkshire

BD18 3DT

These financial statements were authorised for issue by the trustees on 9 September 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

HUMANITY CALLING 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	130,529	130,529
Total for period ended 31 August 2021	130,529	130,529
Total for period ended 31 August 2020	194,556	194,556

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2021 £
Marketing and publicity		15,599	15,599
	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		15,599	15,599
Total for period ended 31 August 2021		15,599	15,599

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Finance charges;			
Bank charges		261	261
Total for period ended 31 August 2021		261	261
Total for period ended 31 August 2020		350	350

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

			Total costs £
5 Expenditure on charitable activities			
	Note	Unrestricted funds General £	Total funds £
Governance costs	6	86,323	86,323
		5,025	5,025
Total for period ended 31 August 2021		91,348	91,348
Total for period ended 31 August 2020		156,553	156,553
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £5,025 (2020 - £4,940) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	1,440	1,440
Legal fees	200	200
Other governance costs	3,385	3,385
Total for period ended 31 August 2021	5,025	5,025
Total for period ended 31 August 2020	4,940	4,940

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Finance charges payable	261	350

8 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,440	1,440

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	69,857	42,095

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	4,440	-
Accruals	4,440	4,440
	8,880	4,440

12 Reserves

	Other reserves £	Total £
At 1 September 2020	(37,655)	(37,655)

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

13 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General	<u>37,655</u>	<u>130,530</u>	<u>(107,208)</u>	<u>60,977</u>
		Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General		<u>194,558</u>	<u>(156,903)</u>	<u>37,655</u>

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2021

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2021 £
Current assets	69,857	69,857
Current liabilities	<u>(8,880)</u>	<u>(8,880)</u>
Total net assets	<u>60,977</u>	<u>60,977</u>
	Unrestricted funds General £	Total funds at 31 August 2020 £
Current assets	42,095	42,095
Current liabilities	<u>(4,440)</u>	<u>(4,440)</u>
Total net assets	<u>37,655</u>	<u>37,655</u>

HUMANITY CALLING

Statement of Financial Activities by fund for the Year Ended 31 August 2021

Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	130,529	194,556
Other income	<u>1</u>	<u>2</u>
Total income	<u>130,530</u>	<u>194,558</u>
Expenditure on:		
Raising funds	(15,860)	(350)
Charitable activities	<u>(91,348)</u>	<u>(156,553)</u>
Total expenditure	<u>(107,208)</u>	<u>(156,903)</u>
Net income	<u>23,322</u>	<u>37,655</u>
Reconciliation of funds		
Total funds carried forward	<u><u>23,322</u></u>	<u><u>37,655</u></u>

HUMANITY CALLING

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	130,529	194,556
Other income (analysed below)	<u>1</u>	<u>2</u>
Total income	<u>130,530</u>	<u>194,558</u>
Expenditure on:		
Raising funds (analysed below)	(15,860)	(350)
Charitable activities (analysed below)	<u>(91,348)</u>	<u>(156,553)</u>
Total expenditure	<u>(107,208)</u>	<u>(156,903)</u>
Net income	<u>23,322</u>	<u>37,655</u>
Reconciliation of funds		
Total funds carried forward	<u><u>23,322</u></u>	<u><u>37,655</u></u>

HUMANITY CALLING

Detailed Statement of Financial Activities for the Year Ended 31 August 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Appeals and donations	130,529	194,556
	<u>130,529</u>	<u>194,556</u>
<i>Other income</i>		
Bank Interest	1	2
	<u>1</u>	<u>2</u>
<i>Raising funds</i>		
Fundraising costs	(15,599)	-
Bank charges	(261)	(350)
	<u>(15,860)</u>	<u>(350)</u>
<i>Charitable activities</i>		
Travelling	-	(2,029)
Charitable Project Overseas	(80,779)	(145,485)
Food & Family Support	(3,632)	(1,021)
Homeless Support	(775)	(1,400)
Sundry expenses	(1,137)	(1,678)
Events Costs	(385)	-
Accountancy fees	(3,000)	(3,000)
Independent examiner's fee	(1,440)	(1,440)
Legal and professional fees	(200)	(500)
	<u>(91,348)</u>	<u>(156,553)</u>