

Company registration number: CE018497

Charity registration number: 1184854

HUMANITY CALLING

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year-Ended 31 August 2023

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 2023.

Trustees

Sophia Tunveer Ashraf

Miss Shabanam Shaheen Ahmed

Miss Shahmila Iqbal

Miss Parveen Akhtar Younis

Objectives and activities

Objects and aims

For the betterment of the public, our organisation is committed to alleviating the distress of individuals worldwide, irrespective of age, youth, health, disability, or social and economic challenges. This commitment is realised through the coordination and enhancement of various services, including but not limited to shelter, bedding, clothing, food, educational materials, and training. The specific services provided are determined by the discretion of our trustees.

Achievements and performance

In Malawi, our efforts have focused on supporting 30 orphans by ensuring their well-being through monthly distributions of food and hygiene packs. Additionally, we distributed Qurbani meat, provided pre-Ramadan food supplies for two months across three villages, and arranged Iftaar meals for the last ten days of Ramadan, including Eid Day.

In Turkey, for people who fled Syria, we built 38 purpose-built brick homes for displaced refugees. These homes provide safety and shelter for those who have had to flee the war, offering a secure environment where families can rebuild their lives. Each home is designed to meet the needs of these refugees, ensuring they have a stable and dignified place to live. This initiative aims to provide not just physical security but also a sense of community and hope for a better future.

In Pakistan, we extended our assistance by providing Iftaar and Eid meals during the last ten days of Ramadan, constructing multiple masjids in the Multan area, and installing numerous tube wells and solar wells in Sindh. Food packs were distributed throughout Sindh and Multan, and Qurbani meat was provided to those in need. In Multan, we organized a cataract camp, restoring sight to 100 individuals. Additionally, a medical camp was held in Sindh to support those unable to access necessary medications.

We also constructed our first Model Village in Sindh, comprising 50 flood-resistant homes in response to the devastating floods of August 2022. These homes not only restored the community but also ensured their safety and protection from future floods. Furthermore, we implemented a water solution to provide clean and safe drinking water.

Financial review

Policy on reserves

The charity does not currently have a policy on reserves

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Trustees' Report

Public benefit

Nationally, our collaborative efforts with established organisations, Simon on the Street, Neighbours in Poplar, and Khidmat Centre, have been instrumental in addressing homelessness-related issues within the United Kingdom.

Internationally, our outreach extends to various regions, including Malawi, Pakistan, Turkey & displaced refugees. In these areas, our initiatives have aimed at addressing the immediate needs of those living in poverty and subsequently empowering them to establish sustainable sources of income. Additionally, we have provided essential resources. These international projects are organised in partnership with existing contacts and grassroots organisations, ensuring a collaborative and impactful approach.

Crucial to the success of these initiatives is the dedicated support of volunteers who actively engage in fundraising efforts. Their outreach to family and friends significantly contributes to the financial resources necessary for the implementation of these meaningful projects.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

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Trustees' Report

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 3 July 2024 and signed on its behalf by:



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 2023**

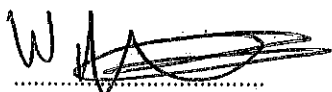
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HUMANITY CALLING for the year ended 31 August 2023 as set out on pages 7 to 16 from the company's accounting records and from information and explanations you have given us.

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 financial statements 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 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.



AWR Accountants Limited
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ
3 July 2024

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 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of 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.



Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

3 July 2024

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Statement of Financial Activities for the Year Ended 31 August 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	35,288	298,642	333,930
Total income		35,288	298,642	333,930
Expenditure on:				
Raising funds	4	-	(22,161)	(22,161)
Charitable activities	5	(7,310)	(164,531)	(171,841)
Total expenditure		(7,310)	(186,692)	(194,002)
Net income		27,978	111,950	139,928
Net movement in funds		27,978	111,950	139,928
Reconciliation of funds				
Total funds brought forward		(27,531)	117,632	90,101
Total funds carried forward		447	229,582	230,029
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	269,128	117,632	386,760
Total income		269,128	117,632	386,760
Expenditure on:				
Raising funds	4	-	(10,317)	(10,317)
Charitable activities	5	(5,073)	(342,246)	(347,319)
Total expenditure		(5,073)	(352,563)	(357,636)
Net income/(expenditure)		264,055	(234,931)	29,124
Net movement in funds		264,055	(234,931)	29,124
Reconciliation of funds				
Total funds brought forward		60,977	-	60,977
Total funds carried forward		325,032	(234,931)	90,101

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note .

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

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(Registration number: CE018497)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	2,353	-
Current assets			
Debtors	11	-	103,421
Cash at bank and in hand	12	237,687	-
		237,687	103,421
Creditors: Amounts falling due within one year	13	(10,011)	(13,320)
Net current assets		227,676	90,101
Net assets		230,029	90,101
Funds of the charity:			
Restricted income funds			
Restricted funds		229,582	(234,931)
Unrestricted income funds			
Unrestricted funds		(89,654)	264,055
Other reserves		90,101	60,977
Total unrestricted funds		447	325,032
Total funds		230,029	90,101

For the financial year ending 31 August 2023 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 16 were approved by the trustees, and authorised for issue on 3 July 2024 and signed on their behalf by:



Miss Shahmila Iqbal
Trustee

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

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Notes to the Financial Statements for the Year Ended 31 August 2023

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

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 3 July 2024.

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 2023

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 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.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

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Notes to the Financial Statements for the Year Ended 31 August 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	35,288	298,642	333,930
Total for 2023	35,288	298,642	333,930
Total for 2022	269,128	117,632	386,760

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Restricted funds £	Total 2023 £	Total 2022 £
Marketing and publicity		21,260	21,260	10,272
			Restricted funds £	Total funds £
	Note		21,260	21,260
Total for 2023			21,260	21,260
Total for 2022			10,272	10,272

b) Investment management costs

	Note	Restricted funds £	Total funds £
Finance charges;			
Bank charges		901	901
Total for 2023		901	901
Total for 2022		45	45

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2023

				Total costs £
		Unrestricted funds General £	Restricted funds £	Total funds £
	Note			
		-	164,531	164,531
Governance costs	6	7,310	-	7,310
Total for 2023		7,310	164,531	171,841
Total for 2022		5,073	342,246	347,319
				Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £7,310 (2022 - £5,073) 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	1,000	1,000
Legal fees	496	496
Depreciation, amortisation and other similar costs	157	157
Other governance costs	5,657	5,657
Total for 2023	7,310	7,310
Total for 2022	5,073	5,073

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2023

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	157	-
Finance charges payable	901	45

8 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,000	1,440

9 Taxation

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

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	2,510	2,510
At 31 August 2023	2,510	2,510
Depreciation		
Charge for the year	157	157
At 31 August 2023	157	157
Net book value		
At 31 August 2023	2,353	2,353

11 Debtors

	2023 £	2022 £
Accrued income	-	88,019
Other debtors	-	15,402
	-	103,421

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2023

12 Cash and cash equivalents

	2023
	£
Cash at bank	<u>237,687</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	7,011	8,880
Accruals	<u>3,000</u>	<u>4,440</u>
	<u>10,011</u>	<u>13,320</u>

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2023

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Tangible fixed assets	2,353	2,353
Current assets	237,687	237,687
Current liabilities	(10,011)	(10,011)
Total net assets	<u>230,029</u>	<u>230,029</u>
	Unrestricted funds General £	Total funds at 31 August 2022 £
Current assets	103,421	103,421
Current liabilities	(13,320)	(13,320)
Total net assets	<u>90,101</u>	<u>90,101</u>

HUMANITY CALLING

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>333,930</u>	<u>386,760</u>
Total income	<u>333,930</u>	<u>386,760</u>
Expenditure on:		
Raising funds (analysed below)	(22,161)	(10,317)
Charitable activities (analysed below)	<u>(171,841)</u>	<u>(347,319)</u>
Total expenditure	<u>(194,002)</u>	<u>(357,636)</u>
Net income	<u>139,928</u>	<u>29,124</u>
Reconciliation of funds		
Total funds carried forward	<u><u>139,928</u></u>	<u><u>29,124</u></u>

HUMANITY CALLING

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	298,642	117,632
Appeals and donations	35,288	181,109
Gift Aid tax reclaimed	-	88,019
	<u>333,930</u>	<u>386,760</u>
<i>Raising funds</i>		
Fundraising costs	(21,260)	(10,272)
Bank charges	(901)	(45)
	<u>(22,161)</u>	<u>(10,317)</u>
<i>Charitable activities</i>		
Travelling	(5,702)	(1,000)
Charitable Project Overseas	(157,878)	(340,051)
Sundry expenses	(951)	(1,195)
Computer software and maintenance costs	(501)	-
Events Costs	(3,156)	(633)
Accountancy fees	(2,000)	(3,000)
Independent examiner's fee	(1,000)	(1,440)
Legal and professional fees	(496)	-
Depreciation of office equipment	(157)	-
	<u>(171,841)</u>	<u>(347,319)</u>