

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 2024

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 2024.

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

Summary of the main achievements of the charity during the year

Over the past year, Humanity Calling has continued to expand its reach and deepen its impact, responding to urgent humanitarian needs and building sustainable support systems across several countries:

Malawi

We continued our commitment to supporting 30 orphans through monthly food and hygiene packs, ensuring their basic needs are met consistently. Ahead of Ramadan, we distributed two months' worth of food across three villages and provided Iftaar meals during the last ten nights of Ramadan, including Eid Day. Our Qurbani meat distribution reached vulnerable families, helping them share in the joy of Eid.

Pakistan

Our outreach in Pakistan included:

- Food Security: Iftaar and Eid meals during Ramadan and extensive food pack distributions across Sindh and Multan.
- Water Access: Installation of tube wells and solar wells, ensuring clean drinking water in remote communities.
- Healthcare Support: We organised medical camps to assist those with limited access to healthcare services and provided treatments for individuals in need.
- Qurbani Distribution: Meat was shared with families facing food poverty during Eid ul-Adha.
- Masjid Construction: Multiple masjids were built in the Multan region to serve as spiritual and communal hubs.

Emergency Relief

Humanity Calling also responded to urgent crises around the world by delivering emergency relief in conflict and disaster-hit regions. This included food packs, water, shelter, medical supplies, and hygiene essentials to families affected by war, displacement, and natural disasters.

HUMANITY CALLING

Trustees' Report

Financial review

Policy on reserves

The charity does not currently have a policy on reserves

Public benefit

[Activities undertaken to further public benefit](#)

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;
- 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.

HUMANITY CALLING

Trustees' Report

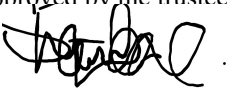
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 28 July 2025 and signed on its behalf by:



.....
Miss Shahmila Iqbal
Trustee

**Chartered Certified Accountants' Report to the Trustees on the Preparation of the
Unaudited Statutory Accounts of
HUMANITY CALLING
for the Year Ended 31 August 2024**

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 2024 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 Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

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 the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. 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.



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AWR Accountants Limited
37 Normanton Road
Lawrence House
Derby
Derbyshire
DE1 2GJ
28 July 2025

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 2024.

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

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.

W/ rehman

.....
Waheed Rehman
ACCA

37 Normanton Road
Lawrence House
Derby
DE1 2GJ

28 July 2025

HUMANITY CALLING

Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	7,801	216,048	223,849
Total income		7,801	216,048	223,849
Expenditure on:				
Raising funds	4	-	(5,340)	(5,340)
Charitable activities	5	(8,248)	(197,681)	(205,929)
Total expenditure		(8,248)	(203,021)	(211,269)
Net (expenditure)/income		(447)	13,027	12,580
Net movement in funds		(447)	13,027	12,580
Reconciliation of funds				
Total funds brought forward		447	229,582	230,029
Total funds carried forward		-	242,609	242,609
	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

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note .

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

HUMANITY CALLING
(Registration number: CE018497)
Balance Sheet as at 31 August 2024

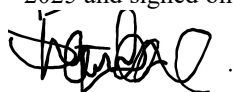
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,726	2,353
Current assets			
Debtors	11	4	-
Cash at bank and in hand	12	244,029	237,687
		244,033	237,687
Creditors: Amounts falling due within one year	13	(3,150)	(10,011)
Net current assets		240,883	227,676
Net assets		242,609	230,029
Funds of the charity:			
Restricted income funds			
Restricted funds		242,609	229,582
Unrestricted income funds			
Unrestricted funds		(230,029)	(89,654)
Other reserves		230,029	90,101
Total unrestricted funds		-	447
Total funds		242,609	230,029

For the financial year ending 31 August 2024 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 28 July 2025 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.

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2024

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 28 July 2025.

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 2024

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 £50, 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:

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	7,801	216,048	223,849
Total for 2024	7,801	216,048	223,849
Total for 2023	35,288	298,642	333,930

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Restricted funds £	Total 2024 £	Total 2023 £
Marketing and publicity		5,330	5,330	21,260
			Restricted funds £	Total funds £
	Note			
Marketing and publicity			5,330	5,330
Total for 2024			5,330	5,330
Total for 2023			21,260	21,260

b) Investment management costs

	Note	Restricted funds £	Total funds £
Finance charges;			
Bank charges		10	10
Total for 2024		10	10
Total for 2023		901	901

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2024

				Total costs £
5 Expenditure on charitable activities				
	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Governance costs	6	- 8,248	197,681 -	197,681 8,248
Total for 2024		<u>8,248</u>	<u>197,681</u>	<u>205,929</u>
Total for 2023		<u>7,310</u>	<u>164,531</u>	<u>171,841</u>
				Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £8,248 (2023 - £7,310) 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	1,050	1,050
Legal fees	1,508	1,508
Depreciation, amortisation and other similar costs	628	628
Other governance costs	<u>5,062</u>	<u>5,062</u>
Total for 2024	<u>8,248</u>	<u>8,248</u>
Total for 2023	<u>7,310</u>	<u>7,310</u>

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2024

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	628	157
Finance charges payable	10	901

8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,050	1,000

9 Taxation

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

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2023	2,510	2,510
At 31 August 2024	2,510	2,510
Depreciation		
At 1 September 2023	157	157
Charge for the year	627	627
At 31 August 2024	784	784
Net book value		
At 31 August 2024	1,726	1,726
At 31 August 2023	2,353	2,353

11 Debtors

	2024 £
Other debtors	4

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2024

12 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>244,029</u>	<u>237,687</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	7,011
Accruals	<u>3,150</u>	<u>3,000</u>
	<u>3,150</u>	<u>10,011</u>

HUMANITY CALLING

Notes to the Financial Statements for the Year Ended 31 August 2024

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	1,726	1,726
Current assets	244,033	244,033
Current liabilities	(3,150)	(3,150)
Total net assets	<u>242,609</u>	<u>242,609</u>
	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>

HUMANITY CALLING

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	<u>223,849</u>	<u>333,930</u>
Total income	<u>223,849</u>	<u>333,930</u>
Expenditure on:		
Raising funds (analysed below)	(5,340)	(22,161)
Charitable activities (analysed below)	<u>(205,929)</u>	<u>(171,841)</u>
Total expenditure	<u>(211,269)</u>	<u>(194,002)</u>
Net income	<u>12,580</u>	<u>139,928</u>
Reconciliation of funds		
Total funds carried forward	<u><u>12,580</u></u>	<u><u>139,928</u></u>

HUMANITY CALLING

Detailed Statement of Financial Activities for the Year Ended 31 August 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	216,048	298,642
Appeals and donations	<u>7,801</u>	<u>35,288</u>
	<u>223,849</u>	<u>333,930</u>
<i>Raising funds</i>		
Fundraising costs	(5,330)	(21,260)
Bank charges	<u>(10)</u>	<u>(901)</u>
	<u>(5,340)</u>	<u>(22,161)</u>
<i>Charitable activities</i>		
Travelling	(10,722)	(5,702)
Charitable Project Overseas	(186,192)	(157,878)
Sundry expenses	(767)	(951)
Computer software and maintenance costs	(716)	(501)
Events Costs	(2,246)	(3,156)
Accountancy fees	(2,100)	(2,000)
Independent examiner's fee	(1,050)	(1,000)
Legal and professional fees	(1,508)	(496)
Depreciation of office equipment	<u>(628)</u>	<u>(157)</u>
	<u>(205,929)</u>	<u>(171,841)</u>



Issuer AWR Accountants Limited

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Parties involved with this document

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