

**BEING HUMANITARIAN LTD**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2025**

**K B M UK LIMITED**  
Chartered Certified Accountants  
1 Concord Business Centre  
Concord Road  
London  
UK  
W3 0TJ

# BEING HUMANITARIAN LTD

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2025

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# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

**Registered charity name** BEING HUMANITARIAN LTD

**Charity registration number** 1157582

**Company registration number** 08363540

**Principal office and registered office** 2 Gordon Gardens  
Edgware  
HA8 5HG  
England

#### The trustees

Mr. Z Khan  
Mr S Uddin  
Dr S Tariq

**Independent examiner** Mohammad Afzaal Bhatti FCCA  
1 Concord Business Centre  
Concord Road  
London  
UK  
W3 0TJ

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Structure, governance and management

Being Humanitarian is a charitable company limited by guarantee. The memorandum and articles of Association, under its previous name Humanitarian Europe, were incorporated on 16 January 2013 and amended by special resolution when re-registered at Companies House on 2 January 2014. The name change to Being Humanitarian was amended by a special resolution on 6 June 2014 and subsequently registered with Companies House on 12 June 2014 and with the Charity Commission on 25 June 2014.

The organisation is established as a charitable company under a memorandum of association which establishes the objects and powers of the charitable company and it is governed under its articles of association.

Being Humanitarian's main activities are carried out from its offices in London.

#### Organisation

The trustees meet at least quarterly as a full board.

#### Risk management

A risk register is in place which includes the major risks which are likely to affect the operation of the charity. This is considered at the each meeting of the trustees and any action which may be required is determined.

Those risks assessed to be of greatest significance remain those relating to our financial position. These are both internal over level of reserves, and external the ability of our funders in the current economic climate to continue their support of us. Control systems have been put place to ensure rapid action when required, for example when programme is not renewed, and these are monitored by the resources committee between meetings of the trustees.

#### Risk management policy

The trustees confirm that they identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the Charity should these risks materialise. During the year actual risk assessments were carried out on governance, fundraising, competition, operations, information technology, finances and legal compliance.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Objectives and activities

##### Our vision

To provide sustainable solutions for the underserved population improving their quality of life and standard of living.

##### Strategic objectives

- The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations affected in such ways as the trustees shall think fit.
- Contribute towards eradication of extreme poverty in our focus areas.
- Improve health outcomes by providing sustainable access to therapy/treatment for the vulnerable/non-affording.
- Ensure access to food for people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.
- Help reduce the risk of infection, improve prevention and control from water borne disease.

##### Public benefits

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the charity commission.

Each of the activities described in the following sections contributes towards Being Humanitarian mission which is the relief of financial need and suffering among victims of natural or other kinds of disaster in Pakistan or Bangladesh in the form of money (or other means deemed suitable) for persons, bodies, organisations affected in such ways as the trustees shall think fit.

Being Humanitarian deliver its mission through developing the humanitarian capacity of organisation and their staff, through the work of our members and other trained staff and through sharing best practice to support field operations. The increased levels of skills derived from our learning and development programmes provide a wider public benefit to our ultimate beneficiary, who are those affected by disasters and other humanitarian crises, though they will rarely meet the Being Humanitarian directly.

##### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Achievements and performance

During the years 2024-2025, the scope of our charitable operations focused on completing our projects of food and nutrition, emergency relief, healthcare, water sanitation and hygiene, livelihoods, education and religious and community support.

Projects included food distributions, Ramadan and Eid support, cooked meals, free fruit and vegetable shop and qurbani programs that brought relief to vulnerable families. In healthcare, we organized eye care services, cataract surgeries, wheelchair and artificial limb distributions and maternal and neonatal assistance. Clean water initiatives included water filtration plants, solar water stations and hand pumps to provide safe drinking water to underserved communities. Livelihoods and education were strengthened through vocational training centres and small business support for families in need. Community and religious support included Mosque construction and Quran distribution. Seasonal and emergency relief including food packs and winter kits further extended timely assistance to communities facing urgent needs. Through these diverse projects, we improved lives, restored dignity and fostered resilience across multiple regions.

Being Humanitarian in collaboration with partners including Children of Pakistan Earthquake, WMS Global, Medics Across Continents, Al Firdous, Al Wahab Foundation, Teebah Foundation, Blackburn UK Trust and some individual donors, successfully delivered a wide range of humanitarian interventions across Pakistan, Bangladesh, Africa, and beyond.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Financial review

The Charity received donation and funds £116,899 during the period. Total outgoing resources amounted to £103,442 of which £65,253 was expended on direct charitable activities and £38,189 on the costs of running the office and on other Governance costs.

Total available funds at 31 March 2025 amounted to £116,382 of which £91,333 related to restricted funds and £25,049 was available for unrestricted purposes.

The Trustees are satisfied that the charity's activities during the period have met their objectives and are satisfied with the financial position at the period end.

#### Reserves policy

The trustees have reviewed the Being Humanitarian's needs for reserves in line with the guidance, issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the trustees' discretion in furtherance of any of the charity's objects.

The Trustees believe that the Being Humanitarian should hold financial reserves {an Emergency Operating Reserve (EOR)} because:

- i) It has no endowment funding and is entirely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation, and
- ii) It requires protection against and the ability to continue operating despite catastrophic or lesser but damaging events.

The Trustees believe that the minimum level of the EOR should normally be the equivalent of six months' (non project funded) organisational operating costs plus six months' salary commitments for all staff. The intention of the Trustees remains that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities. This is particularly appropriate in light of the global economic climate and the risks that pose to the robustness of funding.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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#### Plans for future periods

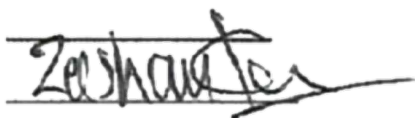
For the future, the Trustees plan on a more aggressive strategy, building on its past successes, to expand the scope of its operation, in line with its stated objectives. To increase the charities outreach, the trustees have revised its objectives and will now be working globally to alleviate suffering of the vulnerable. We shall further strive to forge collaborations, encashing our partners on ground experience and skills to provide an enhanced experience to the needy.

Our focus will remain to develop projects in Health, Water, Community Centres (Mosque), Education, Financial Hardships that are sustainable and address the root cause of the problem. Disaster recovery/rehabilitation is also an area of our focus; however, we sincerely pray that the coming year remains tranquil and safe for everyone.

#### Fundraising activities

The Trustees review the Charity's fundraising activities at the Annual General Meeting and the Executive Committee also monitors progress on fundraising activities at its quarterly meetings to ensure all known sources of funds are approached for financial support.

The trustees' annual report and the strategic report were approved on 20/11/2025 and signed on behalf of the board of trustees by:



Mr. Z Khan  
Trustee



# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of BEING HUMANITARIAN LTD

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of BEING HUMANITARIAN LTD ('the charity') for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Mohammad Afzaal Bhatti FCCA  
Independent Examiner

1 Concord Business Centre  
Concord Road  
London  
UK  
W3 0TJ

20/11/2025

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# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	3,284	109,418	112,702	3,383
Investment income	6	4,197	—	4,197	1,644
<b>Total income</b>		<u>7,481</u>	<u>109,418</u>	<u>116,899</u>	<u>5,027</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	7	3,860	—	3,860	—
Expenditure on charitable activities	8,9	34,329	65,253	99,582	14,903
<b>Total expenditure</b>		<u>38,189</u>	<u>65,253</u>	<u>103,442</u>	<u>14,903</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(30,708)</u>	<u>44,165</u>	<u>13,457</u>	<u>(9,876)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		55,757	47,168	102,925	112,802
<b>Total funds carried forward</b>		<u>25,049</u>	<u>91,333</u>	<u>116,382</u>	<u>102,925</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	2,191	2,072
<b>Current assets</b>			
Debtors	15	21,063	2,000
Cash at bank and in hand		94,986	102,300
		<u>116,049</u>	<u>104,300</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>1,858</u>	<u>3,446</u>
<b>Net current assets</b>		<u>114,191</u>	<u>100,854</u>
<b>Total assets less current liabilities</b>		<u>116,382</u>	<u>102,926</u>
<b>Net assets</b>		<u>116,382</u>	<u>102,926</u>
<b>Funds of the charity</b>			
Restricted funds		91,333	47,168
Unrestricted funds		<u>25,049</u>	<u>55,757</u>
<b>Total charity funds</b>	17	<u>116,382</u>	<u>102,925</u>

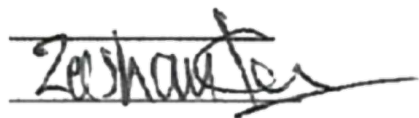
For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20/11/2025..., and are signed on behalf of the board by:



Mr. Z Khan  
Trustee

The notes on pages 10 to 17 form part of these financial statements.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Gordon Gardens, Edgware, HA8 5HG, England.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 20% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £10, to the company should it be wound up. At 31 March 2019 there were 3 members.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	2,666	109,418	112,084
<b>Gifts</b>			
Gift aid	618	—	618
	<u>3,284</u>	<u>109,418</u>	<u>112,702</u>

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	3,383	—	3,383
<b>Gifts</b>			
Gift aid	—	—	—
	<u>3,383</u>	<u>—</u>	<u>3,383</u>

#### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Other interest receivable	<u>4,197</u>	<u>4,197</u>	<u>1,644</u>	<u>1,644</u>

#### 7. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Advertising and publicity	<u>3,860</u>	<u>3,860</u>	<u>—</u>	<u>—</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Charitable Activities	—	65,253	65,252
Support costs	<u>34,329</u>	<u>—</u>	<u>34,330</u>
	<u>34,329</u>	<u>65,253</u>	<u>99,582</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable Activities	—	3,021	3,021
Support costs	<u>11,883</u>	<u>—</u>	<u>11,882</u>
	<u>11,883</u>	<u>3,021</u>	<u>14,903</u>



# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable Activities	65,252	–	65,252	3,021
Governance costs	–	34,330	34,330	11,882
	<u>65,252</u>	<u>34,330</u>	<u>99,582</u>	<u>14,903</u>

#### 10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>309</u>	<u>285</u>

#### 11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	480	240
Other financial services	<u>480</u>	<u>240</u>
	<u>960</u>	<u>480</u>

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	26,381	8,841
Social security costs	–	404
	<u>26,381</u>	<u>9,245</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - management	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 13. Trustee remuneration and expenses

None of the trustees were paid remuneration for acting in their capacity as trustees during the year ended 31 March 2025 (2024 - Nil)

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 14. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2024	5,705
Additions	428
<b>At 31 March 2025</b>	<u>6,133</u>
<b>Depreciation</b>	
At 1 April 2024	3,633
Charge for the year	309
<b>At 31 March 2025</b>	<u>3,942</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<u>2,191</u>
At 31 March 2024	<u>2,072</u>

#### 15. Debtors

	2025 £	2024 £
Trade debtors	17,490	—
Prepayments and accrued income	3,573	—
Other debtors	—	2,000
	<u>21,063</u>	<u>2,000</u>

#### 16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	376	375
Accruals and deferred income	1,170	2,611
Social security and other taxes	312	460
	<u>1,858</u>	<u>3,446</u>

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
General funds	<u>55,757</u>	<u>7,481</u>	<u>(38,189)</u>	<u>25,049</u>

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	<u>62,613</u>	<u>5,027</u>	<u>(11,883)</u>	<u>55,757</u>

##### Restricted funds

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
Restricted Funds	<u>47,168</u>	<u>109,418</u>	<u>(65,253)</u>	<u>91,333</u>

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
Restricted Funds	<u>50,189</u>	<u>—</u>	<u>(3,021)</u>	<u>47,168</u>

# **BEING HUMANITARIAN LTD**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	112,084	3,383
Gift aid	618	—
	<u>112,702</u>	<u>3,383</u>
<b>Investment income</b>		
Other interest receivable	<u>4,197</u>	<u>1,644</u>
<b>Total income</b>	<u>116,899</u>	<u>5,027</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Advertising and publicity - events, marketing and fundraising costs	<u>3,860</u>	<u>—</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	26,381	8,841
Employer's NIC	—	404
Rent	5,290	—
Other establishment	24	—
Legal and professional fees	960	480
Telephone	367	39
Other office costs	993	1,793
Depreciation	309	285
Bank charges	6	40
Direct charitable activity - Food	27,816	3,021
Direct charitable activity - WASH	1,206	—
Direct charitable activity - Fidya and Fitrana	3,741	—
Direct charitable activity - Health	16,455	—
Direct charitable activity - Qurbani & Animal Sacrifice	10,852	—
Direct charitable activity - Emergency	2,294	—
Direct charitable activity - Livelihood	98	—
Direct charitable activity - Education	2,790	—
	<u>99,582</u>	<u>14,903</u>
<b>Total expenditure</b>	<u>103,442</u>	<u>14,903</u>
<b>Net income/(expenditure)</b>	<u>13,457</u>	<u>(9,876)</u>

# BEING HUMANITARIAN LTD

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Advertising and publicity</b>		
Advertising and publicity - events, marketing and fundraising costs	3,860	—
	<u>3,860</u>	<u>—</u>
<b>Costs of other trading activities</b>	<u>3,860</u>	<u>—</u>
<b>Expenditure on charitable activities</b>		
<b>Charitable Activities</b>		
<b>Activities undertaken directly</b>		
Direct charitable activity - Food	27,816	3,021
Direct charitable activity - WASH	1,206	—
Direct charitable activity - Fidya and Fitrana	3,741	—
Direct charitable activity - Health	16,455	—
Direct charitable activity - Qurbani & Animal Sacrifice	10,852	—
Direct charitable activity - Emergency	2,294	—
Direct charitable activity - Livelihood	98	—
Direct charitable activity - Education	2,790	—
	<u>65,252</u>	<u>3,021</u>
<b>Governance costs</b>		
Governance costs - wages/salaries	26,381	8,841
Governance costs - employer's NIC	—	404
Governance costs - rent, rates and water	5,290	—
Governance costs - printing, postage and stationery	24	—
Governance costs - accountancy fees	960	480
Governance costs - telephone	367	39
Governance costs - other office costs	993	1,793
Governance costs - depreciation	309	285
Governance costs - bank charges	6	40
	<u>34,330</u>	<u>11,882</u>
<b>Expenditure on charitable activities</b>	<u>99,582</u>	<u>14,903</u>