



Company number: 13847562

Charity Number: 1200314

Heal Humanity Ltd

Company Limited by Guarantee

Financial Statements

For the period ended 30 June 2025

Heal Humanity Ltd

Company Limited by Guarantee

Financial Statements

Period ended 30 June 2025

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**Heal Humanity Ltd
Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)
Period ended 30 June 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the 18 months period ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Reference and administrative details

Registered charity name: Heal Humanity Ltd

Registered charity number: 1200314

Company registration number: 13847562

Principal office and registered office

Business First, Davyfield Rd
Blackburn
Lancashire
BB1 2QY

Trustees

Rizwan Ahmed Patel
Shoyab Ismail Issat
Mohammed Mulla (resigned on 1 February 2025)

Auditor

Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J, Recycling Lives Centre
1a Essex street, Preston, PR1 1QE

About Heal Humanity Ltd

Established in 2022, Heal Humanity Ltd is a non-profit humanitarian organisation (Charity Registration Number 1200314). We provide humanitarian services in crisis and non-crisis situations to the neediest orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Heal Humanity Ltd has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

Our Vision

Our mission at Heal Humanity is to deliver lasting smiles on the faces of those who are suffering around the world. Regardless of race or religion, every single human being is deserving of a helping hand. By operating in different countries around the world, our aim is to help alleviate poverty, and support those in need, in both crisis and non-crisis situations. At Heal Humanity, we also aspire to bring hope to those struggling in the United Kingdom, particularly the homeless, and those facing poverty, and mental health issues. We invest our time and effort into a variety of local projects, which enables us to achieve this.

Our core values are passion, care, professionalism, and transparency. Heal Humanity is committed to ensure these values are met, especially when dealing with your generous donations. All contributions made to Heal Humanity are delivered by hand. We believe this personal touch ensures that our donors are satisfied with the standard of service that we provide.

Structure, governance and management

Governance

Heal Humanity under its constitution is a UK registered charity with the Charity Commission. It is a charitable company (1200314) and a company limited by guarantee (13847562) with the liability of its members limited was registered with Charity Commission on 8 September 2022. Its governing document is the Memorandum and Articles of Association

Organisational Structure and Management

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

Structure, governance and management (continued)

Appointed trustees are responsible for general management and control of the charity and to ensure that it operates within the guidelines dictated by the Charity Commission and its own governing documents.

The trustees meet regularly to discuss and review the Charity's operations. At these meetings, they also make macro and micro level decisions relating to the running of the charity and its activities, mainly the delivery of humanitarian aid projects to different parts of the world, as well as within the UK. The trustees also have a group of volunteers working under them (in the form of sub-committees and teams) that focus on particular projects of the charity's work.

The organisation works with several partners and local representatives internationally to meet its objectives, whereby a thorough needs assessment is conducted and an approval process including MOU's are adhered to before any delivery of projects or grant making.

The organisation relies on many volunteers who provide countless hours supporting at events, the volunteers lend approx. 1,920 hours in the year.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Memorandum and Articles of the organisation state that the charitable objects are:

(a) The prevention or relief of poverty by providing: grants, items and services to charities or other organisations working to prevent or relive poverty.

Our objectives are set to reflect the aims and purpose of the charity. They are constantly reviewed and assessed by the Trustees to ensure they continue to reflect our aims. The Charity Commission's guidance notes have been consulted in formulating these objectives.

Achievements and performance

Over the course of the period being reported, Heal Humanity carried out and implemented various projects around the world. Below are the projects reported for the period ending 30 June 2025

To see more feedback on our projects please visit our official Youtube channel @healhumanity

Achievements and performance (continued)

UK Work:

Toys Project – This project delivers toys to children in the Manchester hospital cancer ward during Eid, bringing smiles, comfort, and a sense of hope to those who need it most. With the support of volunteers, toys are also distributed to hospitals across the Northwest, spreading joy and uplifting children in difficult circumstances.



Cost of Living Crisis – Responding to the urgent needs of individuals struggling amid the rising cost of living, this project provides essential food and warm clothing to people experiencing homelessness across the Northwest. By offering critical support, it helps vulnerable individuals survive and stay safe during harsh and challenging conditions.



International Work:

Education – Carried out in India, Indonesia, Palestine and Sierra Leone, this project supports children in urgent need of education. By providing essential resources and building new education centres, it gives vulnerable communities the opportunity for a brighter future where access to learning is limited or disrupted.



Emergency – Implemented in Lebanon, Morocco, Palestine and Sri Lanka, this project delivers vital relief to communities in desperate need. It provides life-saving support, including food, medical supplies, winter essentials, and gifts for children, bringing hope and relief to those facing extreme hardship.



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Period ended 30 June 2025

Empowerment – Carried out in Sri Lanka and Malawi, this project equips vulnerable individuals with essential skills to become self-sufficient. By addressing critical gaps in opportunity, it empowers communities to break the cycle of poverty and build sustainable livelihoods.



Food – Delivered across Egypt, Guinea, India, Indonesia, Jordan, Lebanon, Malawi, Morocco, Palestine, Sierra Leone, Sri Lanka, and Syrian refugees, this project provides essential food and emergency supplies to communities affected by extreme poverty, natural disasters, and the devastating impact of war and conflict. It delivers critical support to help families survive in the most challenging conditions.



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Period ended 30 June 2025

Medical – Implemented in India, Malawi, Morocco, Palestine, Sierra Leone, and Sri Lanka, this project provides vital medical support to vulnerable communities. It includes eye cataract surgeries, wheelchairs, hearing aids, gallbladder operations, and assistance for disabled individuals, addressing urgent health needs and improving quality of life for those with limited access to care.



Orphanage Builds & Orphan Sponsorship – Carried out in Guinea, Lebanon, and Sierra Leone, this project provides safe and fully equipped orphanages for children without parental care, alongside ongoing sponsorship for vulnerable orphans. It ensures essential needs—food, education, and other critical support—are met, offering security, hope, and the opportunity for a better future.



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Homes for Humanity – Implemented in Guinea, Jordan, Pakistan, Sierra Leone, Sri Lanka, and Syrian refugees, this project provides safe and secure homes to families affected by extreme poverty or catastrophic circumstances. By offering shelter to those in urgent need, it gives families stability, security, and the chance to rebuild their lives with dignity.



Winter Warmth – Delivered in Lebanon, Morocco and Palestine this project provides blankets and essential supplies to help vulnerable communities stay warm and safe during harsh winter conditions. It delivers life-saving support and protection to those at risk.



Gifts for Humanity – Carried out in Guinea, India, Indonesia, Jordan, Lebanon, Malawi, Morocco, Palestine, Sierra Leone, Sri Lanka, Turkey, and Syrian refugees, this project brings gifts to orphaned and vulnerable children, creating moments of joy, hope, and happiness for those facing difficult circumstances.



Water for Humanity – Implemented in Ghana, Palestine, Pakistan, and Sri Lanka, this project provides families with access to clean and safe drinking water, addressing a critical need in communities where access to this essential resource is limited or life-threatening.



Financial review

Period ended 30 June 2025 has been a strong 18 months financial period, Heal Humanity Ltd raised over £2.2m including Gift Aid (2023: £0.8m). Heal Humanity Ltd spent around £2.08m helping the large number of beneficiaries we support in all areas of the world from natural disasters and war zones to educational and orphan support.

At the same time the balance sheet shows reserves of £256,713 (2023: £77,183). Moreover, in the event of a significant drop in funding, the Trustees feel that they would be able to continue the current activities of the Charity through the availability of these reserves. The Charity needs to be able to respond quickly to emergencies should the need arise, to get aid and assistance where most needed around the world. The Charity's reserve policy is to hold equivalent to three months operating costs.

Plans for Future Periods

Aims and key objectives for future periods

The Charity intends to continue the projects outlined above and to expand them as required by needs on the ground and determined by the limits of our capacity. In addition, we will continue to consider other projects, within the funds and staff capacity available, and based on comprehensive and up-to-date needs assessments. Furthermore, we will continue to closely monitor the progress of the various projects and to analyse the challenges facing them. A number of issues have been identified:

- We will work to provide the most appropriate solutions for our beneficiaries. This will be realised through the development of appropriate accountability, compliance and quality tools/mechanism to align with industry standards and best practice.
- To ensure we have the resources and systems in place to play a leading role in defining and shaping the direction of The Charity. The quality of programming delivered align with humanitarian principles and are delivered in the most efficient and effective way.
- To ensure professionalism, integrity, transparency & accountability.

Sectors of work:

Our programmes are structured into six sectors of work:

- Food Security & Livelihood
- WASH (Water, Sanitation and Hygiene)
- Health and Medical Care
- Education
- Social & Seasonal
- Shelter

Each of these areas is managed by a dedicated team, in charge of the planning, implementation, reporting and documentation of projects within their respective sector.

Going Concern

In view of the financial performance as at the balance sheet date and at the time of approving the financial statements, the Board of Trustees has a reasonable expectation that The Charity will have the resources to continue in operational existence for the foreseeable future.

The Trustees believe there are no material uncertainties that call into doubt our ability to continue as a going concern. The annual financial statements have therefore been prepared on the basis that The Charity is a going concern.

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.

Fundraising

The Charity strives to adhere to relevant statutory regulations including the Data Protection Act (2018), Charities Act (2011) and the Telephone Preference Service. We are continually revising our policies and procedures as we grow to keep up-to date with changes in legislation and regulations.

Heal Humanity Ltd is registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice.

Heal Humanity Ltd is also a member of the Institute of Fundraising and our fundraising activities are legal, open, honest and respectful. The Charity utilises a number of different fundraising approaches, which includes the following:

- Major donor giving, Corporate giving, Online giving
- Community fundraising
- Events
- Volunteers

Fundraising activities are carried out by our own consultant and volunteers, referred to as staff.

Code of Fundraising Practice

We comply with the Fundraising Regulator's Code of Fundraising Practice and ensure our fundraising activities reflect the code standards.

General Data Protection Regulation (GDPR)

Staff are required to read and understand the organisational GDPR policy which is accessible to all new staff and volunteers. GDPR training is ongoing for new staff and volunteers. We have a Data Protection policy and privacy statements.

Protection of Vulnerable People

The Charity abides by the Fundraising Regulator's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external facing fundraising activity is undertaken, we brief staff and volunteers on best practice and make them aware of the need to identify, respect, support and protect vulnerable people.

Complaints Handling

There may be times when we do not meet the high standards we set ourselves and for such instances we have a complaints policy in place. Complaints are captured centrally, dealt with in accordance with the process laid down in the policy and reported to the Fundraising Regulator through the annual return. In 2024-25 we received 0 complaints (2023: 0).

Risk Management

The Trustees take their responsibilities towards staff, donors, and beneficiaries very seriously. An important aspect of discharging these responsibilities involves the identification and management of all potential risks that might compromise staff, resources, or ability to deliver programmes.

The Charity, therefore, has the ultimate duty to regularly identify and review the risks to which The Charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud, malicious acts, and error. The Trustees, along with the senior staff, actively review these risks on a regular basis.

Risks are complex, due to the nature of the work we carry out. They are assessed on the basis of their likelihood and potential impact, which would allow the implementation of mitigation strategies to manage these risks. Also, wherever possible, risks are covered by suitable insurance, to reduce their financial impact.

The principal risks to the charity have been identified as:

Strategic Reputation

One of the most valuable assets of any charity is its reputation. It is vitally important that we do all we can to meet the expectations of our donors, beneficiaries, supporters and other organisations that we partner with.

Strategic Reputation (continued)

To protect The Charity against reputational damage, we implement the following policies:

- Fraud, Corruption and Bribery - We work very hard to ensure that integrity and transparency are embedded in all our policies and procedures. Conflict of interest; Anti-Bribery; Anti-Terrorism and Anti-Money Laundering policies are introduced and closely monitored.

Operational

Risks in this area include physical risks to our personnel and volunteers, and risks compromising the continuation of project delivery. To mitigate against such risks, The Charity has taken the following actions:

- Developed Standard Operating Procedures for common processes to protect against loss of key staff or volunteers;
- Improved the quality and the scope of training, to disseminate skills and good practice within the organisation, and to ensure staff safety and wellbeing;
- Regular reviews of key systems and procedures to improve and strengthen the internal policies and communication processes, thus maintaining a clear structure of delegated authority and control;
- Adopted clear processes to review and assess our performance management system on the ground;
- All programmes have up-to-date security policies, which include the provision of regular comprehensive security briefings and assessments, in response to rapid changes in the political situation;
- Culture and Behaviour – Heal Humanity Ltd monitors and learns lessons from peer organisations and as such focused on ensuring it develops the right culture and behaviour as The Charity grows:
 - As such we have undertaken a review of policy and procedures to ensure they are 'fit for purpose'.
 - A programme of regular training for all staff.

The Trustees, are therefore, satisfied that adequate systems and procedures are in place to manage and minimise exposure to the identified risks.

Trustees' responsibilities statement

The trustees (who are also directors of Heal Humanity Ltd for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by The Trustees of the Charity on 24 April 2026 and signed on its behalf by:

Mr Shoyab Ismail Issat
Trustee

Opinion

We have audited the financial statements of Heal Humanity Ltd (the 'charitable company') for the Period ended 30 June 2025 which comprise the statement of financial activities (including income and expenditure account), the statement of financial position, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information included in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' and directors reports.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charitable company's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

Independent Auditor's Report to the Members of Heal Humanity Ltd (continued)
Period ended 30 June 2025

- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charitable company from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or noncompliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matter

The financial statements for Heal Humanity Ltd for the year ended 31 December 2023 were not audited.

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Independent Auditor's Report to the Members of Heal Humanity Ltd (continued)
Period ended 30 June 2025

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mijos Xavier FCCA (Senior Statutory Auditor)

For and on behalf of
Xaviers Accountants Limited
Chartered Certified Accountants & statutory auditor
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Date: 24 April 2026

Heal Humanity Ltd
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Statement of Financial Activities (including income and expenditure account)
Period ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Period Ended 30-Jun-25 Total Funds £	Year Ended 31-Dec-23 Total Funds £
Income and endowments from:					
Donations and Legacies	4	289,883	1,976,903	2,266,786	801,581
Total income		289,883	1,976,903	2,266,786	801,581
Expenditure on:					
Support Costs	5	(83,330)	-	(83,330)	(30,810)
Charitable activities	5	-	(2,003,926)	(2,003,926)	(693,588)
Total expenditure		(83,330)	(2,003,926)	(2,087,256)	(724,398)
Net income for the year		206,553	(27,022)	179,530	77,183
Transfers between funds	13	(148,263)	148,263	-	-
Net movement in funds		58,290	121,240	179,530	-
Reconciliation of funds:					
Total funds brought forward		77,183	-	77,183	-
Total funds carried forward		135,473	121,240	256,713	77,183

The notes on pages 25 to 33 form an integral part of these financial statements.

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Statement of Financial Position
30 June 2025

		Period Ended 30-Jun-25	Year Ended 31-Dec-23
	Notes	Total Funds	Total Funds
		£	£
Fixed assets			
Tangible assets	9	-	-
Total fixed assets		-	-
Current assets			
Stocks		-	-
Debtors	10	87,565	-
Cash at bank and in hand		176,348	78,023
Total current assets		263,913	78,023
Creditors			
amounts falling due within one year	11	(7,200)	(840)
Net current assets		256,713	77,183
Net assets		256,713	77,183

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds	13	135,473	77,183
Restricted Funds	13	121,240	-
Total Charity Funds		256,713	77,183

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

The financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:

Mr Shoyab Ismail Issat
Trustee
24 April 2026

The notes to the accounts on pages 25 to 33 form part of these financial statements.

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Statement of cash flows
Period ended 30 June 2025

Reconciliation of net income/ (expenditure) to net cash flow from operating activities

	Period Ended 30-Jun-25 £	Year Ended 31-Dec-23 £
Net income as shown in the Statement of Financial Activities	179,530	77,183
Adjustments for:		
Depreciation charges	-	-
Dividends, interest and rents from investments	-	-
Decrease in stocks	-	-
Decrease/(increase) in debtors	(87,565)	-
Increase/(decrease) in creditors	6,360	840
Net cash provided by operating activities	A 98,325	78,023

Cash flows from operating activities

Net cash provided by operating activities as shown below	A 98,325	78,023
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Cash flows from investing activities

Interest received	-	-
Purchase of Investments	-	-
Other investment income, inc rents from investments	-	-
Net cash provided by investing activities	B -	-

Overall cash provided by all activities

A+B 98,325	78,023
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Cash movements

Change in cash and cash equivalents from activities in the year ended	98,325	78,023
Cash and cash equivalents at 1 January	78,023	-
Cash at bank and in hand less overdrafts at year ended	176,348	78,023

Reconciliation in net funds

	01-Jan-24 £	Cashflows £	30-Jun-25 £
Cash at bank and in hand	78,023	98,325	176,348
Total	78,023	98,325	176,348

1. General Information

Heal Humanity Ltd meets the definition of a public benefit and a private company limited by guaranteed, registered in England & Wales and a registered charity in England & Wales. The address of the registered office is Business First, Davyfield Road, Blackburn, BB1 2QY

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

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.

Basis of preparation

The financial statements have been prepared on historical cost basis. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounting period has been extended to 18 months, and these financial statements cover the period 1 January 2024 to 30 June 2025. The financial statements are presented in sterling, which is the presentational currency of the entity.

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.

Fund Accounting

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.

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.

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.

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets held at amortised cost comprise cash and bank in hand, debtors and other debtors. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes. Financial assets held at amortised cost was £263,913 (2023: £78,022). Financial liabilities held at amortised cost was £7,200 (2023: £840).

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 exempt from tax on its charitable activities.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees are required to make judgments, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Significant judgement and estimates

There are no significant judgements and estimates having a material effect on the financial statements.

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£	£	£
Donations	158,633	1,976,903	2,135,536	801,581
Gift Aid	131,250	-	131,250	-
	289,883	1,976,903	2,266,786	801,581

5. Total charity resources expended

5a. Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£	£	£
Education	-	86,700	86,700	-
Emergency	-	114,100	114,100	-
Food	-	1,046,464	1,046,464	-
Medical	-	120,092	120,092	-
Orphans	-	134,719	134,719	-
Shelter	-	59,880	59,880	-
Water	-	47,910	47,910	-
Winterisation	-	63,849	63,849	-
Most Needy	-	330,212	330,212	693,588
	<u>-</u>	<u>2,003,926</u>	<u>2,003,926</u>	<u>693,588</u>

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. Most needy charitable expenditure consists various humanitarian projects delivered.

The Charity made grants to several differing partner charities totalling £1,913,873 (2023: £489,420) around the world after due consideration and careful assessment of the partner charity and /or individual.

The partner charities are used as an extension of Heal Humanity Ltd to help further the objectives of the charity and carry out specific charitable programmes under the direction of Heal Humanity Ltd.

All partner charities are subject to regular monitoring and reporting. A detailed list of grants made to institutions can be found at www.healhumanity.co.uk/charitablegrants.

5b. Cost of supporting charitable activities

	Unrestricted Funds	Restricted Funds	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£	£	£
Accountancy Fees	47	-	47	840
Audit Fees	7,200	-	7,200	-
Printing & Stationary	98	-	98	1,763
Bank Charges	1,200	-	1,200	159
Professional Fees	54,100	-	54,100	28,047
Fundraising & Marketing	8,267	-	8,267	-
General Expense	255	-	255	-
IT Expenditure	7,121	-	7,121	-
Travel	4,693	-	4,693	-
Trustee Expenses	348	-	348	-
	83,330	-	83,330	30,810

6. Trustees' remuneration

No trustees were remunerated during the Period ended 30 June 2025 (2023: nil). One trustee incurred expenses of £348 for travel and subsistence during the period ended 30 June 2025 (2023: £nil).

7. Staff costs

The trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The key management personnel of the charity are all the trustees. The total employee benefits of the key management personnel of the charity were nil (2023: £nil).

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8. Volunteer Contribution

Total Volunteers Involved: 40

All members and attendees of the charity were considered active volunteers throughout the year.

8. Volunteer Contribution (continued)

Average Hours Contributed per Volunteer:

Each volunteer contributed an estimated 4 hours per month, totalling approximately 1,920 hours per year.

Types of Activities Supported:

- Event Organisation Support: Assisting in planning, setting up, and running charity events.
- Administrative Work: Helping with record-keeping, communication, and general office tasks.

Impact Summary:

The consistent monthly contributions by volunteers played a vital role in the smooth operation and success of the charity's events and administrative functions. Their dedication significantly reduced operational costs and strengthened community engagement.

9. Tangible assets

No Tangible assets held (2023: nil)

10. Debtors

	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£
Accrued income	1,102	-
Gift Aid	86,463	-
	<u>87,565</u>	<u>-</u>

11. Creditors: amounts falling due within one year

	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£
Accruals	7,200	840
	<u>7,200</u>	<u>840</u>

12. Net incoming resources stated after charging:

	Unrestricted Funds	Restricted Funds	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£	£	£
Auditors Remuneration	7,200	-	7,200	-
	7,200	-	7,200	-

13. Analysis of funds

	Unrestricted Funds	Restricted Funds	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£	£	£
Accumulated funds b/f	77,183	-	77,183	-
Total Income for the year	289,883	1,976,903	2,266,786	801,581
Total Expenditure for the year	(83,330)	(2,003,926)	(2,087,256)	(724,398)
Transfers	(148,263)	148,263	-	-
Closing revenue funds c/f	135,473	121,240	256,713	77,183

All restricted funds are for delivery of humanitarian projects, the restricted fund comprises of:

	Period Ended 30-Jun-25	Year Ended 31-Dec-23
	£	£
Education	8,473	-
Emergency	1,883	-
Food	3,570	-
Medical	4,868	-
Most Needed	93,596	-
Shelter	8,535	-
Water	315	-
	121,240	-

Heal Humanity Ltd
Company Limited by Guarantee

Notes to the Financial Statements (continued)
Period ended 30 June 2025

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Period Ended 30-Jun-25	Year Ended 31-Dec-23
Analysis of net assets	£	£	£	£
Tangible Assets	-	-	-	-
Current Assets	142,673	121,240	263,913	78,023
Creditors	(7,200)	-	(7,200)	(840)
Net assets	135,473	121,240	256,713	77,183

15. Ultimate controlling party

The charity is under the control of its legal members.

16. Guarantees

Heal Humanity Ltd is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.

17. Related party disclosures

No related party transactions during this period (2023: £nil).

18. Prior Period adjustment of funds

Following a review of the fund classifications, certain prior year income and charitable expenditure previously recorded within unrestricted funds have been reclassified to restricted funds. Accordingly, in note 19, the comparative figures have been restated to reflect £554,932 of income and £693,588 of expenditure reclassified from unrestricted to restricted.

A corresponding transfer of £138,656 from unrestricted to restricted funds has been recognised within the comparative period to align fund balances. This adjustment has no impact on the total net movement in funds, or in the fund balance at the year end.

19. Statement of financial activities and income and expenditure account
comparatives for prior year

	Unrestricted Funds (restated) £	Restricted Funds (restated) £	Year Ended 31-Dec-23 Total Funds £
Income and endowments from:			
Donations and legacies	246,649	554,932	801,581
Total income	246,649	554,932	801,581
Expenditure on:			
Support Costs	(30,810)	-	(30,810)
Charitable activities	(693,588)	(693,588)	(693,588)
Total expenditure	(30,810)	(693,588)	(724,398)
Net income for the year	215,839	(138,656)	77,183
Transfers between funds	(138,656)	138,656	-
Net movement in funds	77,183	-	77,183
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	77,183	-	77,183