HGH UNITED HANDS LIMITED

Report of the Trustees and Unaudited Financial Statements

For the Year Ended 31 October 2025

Registered Charity Number: 1195027
Registered Company Number: 12962630 (England and Wales)

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
RM17 5DS

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HGH UNITED HANDS LIMITED

Report of the Trustees

For the year ended 31 October 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of 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) (effective 1 January 2015).

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 October 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

COMPANY INFORMATION

Trustees / Directors	Arshad Hussain, Zaheer Iqbal, Zia Afzal
Registered Company Number	12962630 (England and Wales)
Registered Charity Number	1195027
Registered Office	71-75 Shelton Street, London, WC2H 9JQ
Independent Examiner	Abdullah Al-Mamun FCCA, ACN Accountants, Chartered Certified Accountants, 41 Orsett Road, Grays, RM17 5DS
Banker	Zempler

ABOUT US

HGH United Hands is a registered UK charity committed to alleviating human suffering through targeted charitable interventions. We operate as a non-profit organisation, focusing on eradicating poverty, combating social injustice, and providing relief during natural disasters. Our activities are designed to deliver both immediate assistance and long-term solutions in partnership with like-minded organisations.

Our Vision

To create a world where compassion drives change and where vulnerable communities are empowered through meaningful humanitarian support.

Our Mission

Our mission is to strengthen humanity's collective response to poverty, injustice, and crises by delivering aid, supporting grassroots organisations, and enabling sustainable development for those most in need.

OBJECTIVES AND ACTIVITIES

The charity was established to pursue the following objectives:

To provide relief for individuals in need, hardship, or distress due to poverty, natural disasters, or social injustice.

To support and collaborate with other charitable organisations sharing similar humanitarian goals.

To research and identify opportunities where charitable intervention can have a sustainable impact.

To raise awareness and mobilise resources to support international and local humanitarian projects.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

KEY ACHIEVEMENTS 2024–2025

Supporting Local Community Infrastructure: Provided a charitable donation to assist a local charity with purchasing carpet for a community centre building.

Ramadan Iftar Programme: Collaborated in fundraising and distribution efforts for Ramadan iftar meals.

Humanitarian Relief in Palestine: Supported emergency food aid and supplies to refugees in Palestine.

Wakefield Street Kitchen: Supported the local charity with a donation to purchase a vehicle for food collection and distribution, and provided ongoing weekly donations for food purchases.

Property Acquisition: The charity acquired a property at 7 School Street, Castleford to generate sustainable rental income to support future charitable activities.

Zakat Distribution: Received and distributed Zakat funds to eligible beneficiaries through established charitable organisations including Islamic Relief.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and Appointment of New Trustees

The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. When new or additional trustees are required, beneficiaries and client organisations are invited to submit nominations and, subject to their compliance with the Memorandum and Articles of Association, they are considered by the governing body of trustees for appointment.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

FINANCIAL REVIEW

The charity received income of £76,328 (2024: £105,768) during the year. After outgoing expenses of £47,335 (2024: £23,347), the charity was left with a surplus of £28,993 (2024: £82,421) for the year. The lower income this year reflects the nature of voluntary donations received, whilst expenditure increased as the charity expanded its charitable activities and incurred running costs associated with the property at 7 School Street, Castleford. The property acquisition itself has been capitalised as a fixed asset and is intended to generate sustainable income for future charitable purposes.

Reserves Policy and Going Concern

The trustees have set a target of 3 months' expenditure as a prudent level of reserves. Currently the reserve is well above the policy level and the reserve policy is regularly under review. The board of trustees are satisfied with the performance of the charity during the year and the position at 31 October 2025, and consider

that the charity is in a strong position to continue its activities during the coming year and that the charity's assets are adequate to fulfil its obligations.

DIRECTORS / TRUSTEES' RESPONSIBILITIES

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The trustees are responsible for keeping adequate accounting records that 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. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently.

Observe the methods and principles in the Charities SORP 2015 (FRS 102).

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

Make judgements and estimates that are reasonable and prudent.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report of the trustees, approved by order of the board of trustees, as the company directors, on 24 July 2026 and signed on the board's behalf by:

Arshad Hussain — Trustee

HGH UNITED HANDS LIMITED

Independent Examiner's Report to the Trustees

For the year ended 31 October 2025

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of HGH United Hands Limited (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 report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2025.

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 Company 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.

Abdullah Al-Mamun FCCA
ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
RM17 5DS

Date: 24 July 2026

HGH UNITED HANDS LIMITED

Statement of Financial Activities

For the year ended 31 October 2025

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total 2025 £	Total 2024 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	—	62,525	62,525	105,768
Investment income — rental	—	3,803	3,803	—
Restricted income — Zakat	10,000	—	10,000	—
TOTAL INCOME	**10,000**	**66,328**	**76,328**	**105,768**
EXPENDITURE ON				
Charitable activities	9,990	35,256	45,246	22,278
Depreciation — property	—	1,120	1,120	—
Support costs — accountancy fees	—	900	900	700
Support costs — bank charges	—	69	69	69
Support costs — solicitor fees	—	—	—	300
TOTAL EXPENDITURE	**9,990**	**37,345**	**47,335**	**23,347**
NET INCOME FOR THE YEAR	**10**	**28,983**	**28,993**	**82,421**
Total funds brought forward	**—**	**86,774**	**86,774**	**4,352**
TOTAL FUNDS CARRIED FORWARD	**10**	**115,757**	**115,767**	**86,774**

The restricted fund represents Zakat funds received (£10,000) less Zakat distributed to eligible beneficiaries (£9,990), leaving a balance of £10 at year end.

HGH UNITED HANDS LIMITED

Balance Sheet

As at 31 October 2025

	2025 £	2024 £
FIXED ASSETS		
Land and buildings — cost	63,721	—
Depreciation	(1,120)	—
Net book value	**62,601**	**—**
CURRENT ASSETS		
Cash at bank and in hand	54,066	87,474
CREDITORS: amounts falling due within one year		
Accruals — accountancy fees	(900)	(700)
NET CURRENT ASSETS	**53,166**	**86,774**
NET ASSETS	**115,767**	**86,774**
FUNDS		
Restricted funds — Zakat	10	—
Unrestricted funds	115,757	86,774
TOTAL FUNDS	**115,767**	**86,774**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year.

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

The financial statements were approved by the Board of Trustees on 24 July 2026 and were signed on its behalf by:

Arshad Hussain — Trustee

HGH UNITED HANDS LIMITED

Notes to the Financial Statements

For the year ended 31 October 2025

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount can be measured reliably. Expenditure is accounted for on an accruals basis.

Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The property at 7 School Street, Castleford is depreciated on a straight-line basis over its estimated useful economic life of 50 years (2% per annum). The land element has not been separately identified as it is considered immaterial given the nature and location of the property. Depreciation commences from the date of acquisition.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Taxation

The charity is exempt from corporation tax on its charitable activities.

2. FIXED ASSETS

Land and Buildings	£	
Cost — additions in year (7 School Street, Castleford WF10 2SB)	63,721	
Depreciation charge for year	(1,120)	
Net book value at 31 October 2025	**62,601**	

The property at 7 School Street, Castleford was acquired on 16 December 2024. The total cost of £63,721 comprises acquisition costs of £48,721 (including legal fees and all associated costs paid in the current year) and refurbishment costs of £15,000. Depreciation has been calculated from the date of acquisition.

3. INVESTMENT INCOME

	2025 £	2024 £
Rental income — 7 School Street, Castleford	3,803	—

The charity acquired a residential property at 7 School Street, Castleford during the year. Rental income is received via PAYPROP and is used to support the charity's charitable activities.

4. RESTRICTED FUNDS — ZAKAT

	2025 £	2024 £
Balance at 1 November 2024	—	—
Zakat income received	10,000	—
Zakat distributed to eligible beneficiaries	(9,990)	—
Balance at 31 October 2025	**10**	**—**

Zakat funds received are classified as restricted income and must be distributed to eligible beneficiaries in accordance with Islamic law. During the year, Zakat funds were distributed through established charitable organisations including Islamic Relief.

5. TRUSTEES' REMUNERATION AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 (2024: £nil).

There were no trustees' expenses paid for the year ended 31 October 2025 (2024: £nil).

6. STAFF COSTS

There were no employees during the year ended 31 October 2025 (2024: nil).

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025 (2024: none).

The charity received donations from AMAAK Ltd and RKH92 Limited during the year. The trustees have confirmed that none of the trustees are directors or shareholders of either company and that these donations are therefore not related party transactions. The tenant of 7 School Street has been confirmed as having no connection to any trustee.

HGH UNITED HANDS LIMITED

Detailed Income and Expenditure Account

For the year ended 31 October 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
INCOME		
Donations	62,525	105,768
Rental income — 7 School Street	3,803	—
Zakat (restricted)	10,000	—
TOTAL INCOME	**76,328**	**105,768**
EXPENDITURE		
Charitable activities		
Iftikhar Ali Nehan Choki Masjid	3,445	—
Muslim Hands	10,000	—
MATW Project	4,000	—
Yaqeen	1,000	—
Islamic Relief	5,000	—
Wakefield Street Kitchen — vehicle donation	6,050	—
Mohammad Chishti — food purchases (19 × £40)	760	—
Light and heat — 7 School Street (EON Next)	5,001	—
Zakat distribution (restricted)	9,990	—
Other charitable activities (2024)	—	22,278
Total charitable activities	**45,246**	**22,278**
Depreciation — property	1,120	—
Support costs		
Accountancy fees	900	700
Bank charges	69	69
Solicitor fees	—	300

TOTAL EXPENDITURE	**47,335**	**23,347**
NET INCOME FOR THE YEAR	**28,993**	**82,421**