



M.D. Omer & Co
Chartered Certified Accountants
& Registered Auditors

Horn of Africa People's Aid Northern Ireland

18/12/2024

HAPANI

Botanic House

1-5 Botanic Avenue

Belfast

BT7 1JG

Basis of independent examiner's report financial year 31 March 2024

I have examined your charity accounts as under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included review of the accounting records kept by charity and comparison of the accounts presented with those records. It also included consideration of unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matters.

My role to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirement of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Thanks

Yours Sincerely

Mohamed Omer MSC, FCCA, CPA, PIIA

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HAPANI	Charity No	NIC101637		
	Company No	NI606740		
Annual Accounts for the period				
Period start date 1-4-2023 to 31-3-2024				
Statement of financial activities (including summary income and expenditure account)				

Recommended Categories by activity	Unrestricted	Restricted	Endowment	This year	Prior year
	funds	income	funds	Total funds	funds
	£	£	£	£	£
Income (Notes 3)	F01	F02	F03	F04(2023)	F05(2022)
income and endowments from:					
Donations and legacies	204,222.00	-	-	204,222.00	203,006.38
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment	-	-	-	-	-
Separate material of income	-	-	-	-	-
Other	-	-	-	-	-
Total	204,222.00	-	-	204,222.00	203,006.38

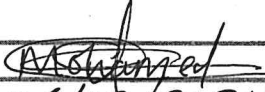
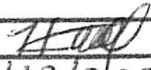
Expenditure on:

Raising funds		-	-	-	-
Charitable activities	93,067.00	-	-	93,067.00	151,192.46
Separate material expense item	26,912.09	-	-	26,912.09	39,402.99
Other		-	-		-
Total	119,979.09	-	-	119,979.09	190,595.45

Net Income/(expenditure) before tax for the reporting period	84,242.91	-	-	84,242.91	12,410.93
Tax payable	-	-	-	-	-
Net Income/(expenditure) after tax before investment gains(losses)	-	-	-	-	-
Net gains(losses) on investment	84,242.91	-	-	84,242.91	12,410.93
Net income/(expenditure)	-	-	-	-	-
Extraordinary items	84,242.91	-	-	84,242.91	12,410.93
Transfers between funds	-	-	-	-	-
Other recognised gains(losses);					
Gain and losses on revaluation of fixed assets for the charity's own use					
Other gains(losses);					
Net movement in funds	84,242.91			84,242.91	12,410.93
Reconciliation of funds					
Total fund brought forward					
Total fund carried forward	84,242.91			84,242.91	12,410.93

				This year	Prior year
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Current Assets	-	-	-		
Cash at bank and in hand	98,358.77	-	-	98,358.77	15,316.05
Total Current Assets	98,358.77	-	-	98,358.77	15,316.05
Creditors	-	-	-	-	3,215.12
Net current assets(liabilities)	98,358.77	-	-	98,358.77	12,100.93
Total Assets less current liabilities	98,358.77	-	-	98,358.77	12,100.93
Total net Assets or Liabilities	98,358.77			98,358.77	12,100.93

Funds Of the Charity	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	84,242.91	-	-	84,242.91	12,410.93
Revaluation reserve	14,115.86	-	-	14,115.86	-
Fair value reserve	-	-	-	-	-
Total Fund	98,358.77			98,358.77	12,410.93

Signature		Signature	
Chair		Treasurer	
Date	26/12/2024	Date	26/12/2024