

# M.D. Omer & co

Chartered Certified Accountants  
& Registered Auditors

20/11/2025

Horn of Africa People's Aid Northern Ireland

HAPANI

Botanic House

1-5 Botanic Avenue

Belfast

BT7 1JG

## Basis of independent examiner's report

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

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Northern Ireland, I have found no matters that require drawing to your attention.  
Thanks

Yours Sincerely

Mohamed Omer FCCA, CPA, PIIA

M.D.OMER & CO  
Chartered Certified Accountants  
22 Bucket Close, Norwood Green  
Middlesex, UB2 5NR  
Mobile 07986 134609

HAPANI	Charity No	NIC101637		
	Company No	NI606740		
<b>Annual Accounts for the period</b>				
Period start date 1-4-2024 to 31-3-2025				
<b>Statement of financial activities ( including summary income and expenditure account)</b>				

Recommended Categories by activity	Restricted				
	Unrestricted funds	income funds	Endowment funds	This year Total funds	Prior year funds
	£ F01	£ F02	£ F03	£ F04(2025)	£ F05(2024)
income and endowments from:					
Donations and ledgacies	166,113.70	60,755.24	2,272.22	229,141.16	204,222.00
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment	-	-	-	-	-
Separate material of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	166,113.70	60,755.24	2,272.22	229,141.16	204,222.00


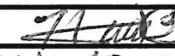
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	83,837.10	30,671.27	1,144.97	115,653.34	93,067.00
Separate material expense item	49,626.56	18,155.56	677.75	68,459.87	26,912.09
Other		-	-		-
<b>Total</b>	133,463.66	48,826.83	1,822.72	184,113.21	119,979.09

<b>Net Income/(expenditure) before tax for the reporting period</b>	32,650.04	11,928.41	449.50	45,027.95	84,242.91
Tax payable	-	-	-	-	-
<b>Net Income/(expenditure) after tax before investment gains(losses)</b>	-	-	-	-	-
Net gains(losses) on investment	32,650.04	11,928.41	449.50	45,027.95	84,242.91
<b>Net income/(expenditure)</b>	-	-	-	-	-
<b>Extraordinary items</b>	32,650.04	11,928.41	449.50	45,027.95	84,242.91
<b>Transfers between funds</b>	-	-	-	-	-

<b>Other recognised gains(losses);</b>					
Gain and losses on revaluation of fixed assets for the charity's own use					
Other gains(losses);					
<b>Net movement in funds</b>	32,650.04	11,928.41	449.50	45,027.95	84,242.91
<b>Reconciliation of funds</b>					
Total fund brought forward					
<b>Total fund carried forward</b>	32,650.04	11,928.41	449.50	45,027.95	84,242.91

	This year			Prior year	
	£	£	£	£	£
Fixed Assets	8,091.93	2,960.38	110.51	11,162.82	-
<b>Total Fixed Assets</b>	<b>8,091.93</b>	<b>2,960.38</b>	<b>110.51</b>	<b>11,162.82</b>	<b>-</b>
Current Assets	-	-	-		
Cash at bank and in hand	95,849.10	35,065.78	1,309.02	132,223.90	98,358.77
<b>Total Current Assets</b>	<b>95,849.10</b>	<b>35,065.78</b>	<b>1,309.02</b>	<b>132,223.90</b>	<b>98,358.77</b>
Creditors	-	-	-	-	-
<b>Net current assets(liabilities)</b>	<b>75,346.85</b>	<b>27,565.16</b>	<b>1,029.02</b>	<b>143,386.72</b>	<b>98,358.77</b>
<b>Total Assets less current liabilities</b>	<b>75,346.85</b>	<b>27,565.16</b>	<b>1,029.02</b>	<b>143,386.72</b>	<b>98,358.77</b>
<b>Total net Assets or Liabilities</b>	<b>75,346.85</b>	<b>27,565.16</b>	<b>1,029.02</b>	<b>143,386.72</b>	<b>98,358.77</b>

Funds Of the Charity	-	-	-	-	-
Restricted income funds	-	-	-	-	-
Unrestricted funds	32,650.04	11,928.41	449.50	45,027.95	84,242.91
Revaluation reserve	98,358.77	-	-	98,358.77	14,115.86
Fair value reserve	-	-	-	-	-
<b>Total Fund</b>	<b>131,008.81</b>			<b>143,386.72</b>	<b>98,358.77</b>

Signature		Signature	
Chair 	Treasurer 		
Date 31/10/2025	Date 31/10/2025		