

REGISTERED COMPANY NUMBER: 08452188 (England and Wales)
REGISTERED CHARITY NUMBER: 1161787

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

FOR
HASENE HUMANITARIAN AID UK

S.D. Garner + Co Limited
Chartered Certified Accountants
92 Station Lane
Hornchurch
Essex
RM12 6LX

HASENE HUMANITARIAN AID UK

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FOR THE YEAR ENDED 31ST MARCH 2023

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HASENE HUMANITARIAN AID UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

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 31st March 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

- To prevent and relieve poverty anywhere in the world.
- To open deep water wells in the countries of need, mainly in African continent.
- To support orphans in the UK and around the world.
- To help support and feed the poor anywhere in the world through our emergency food package aids, kurbanies and other aids.
- To give medical and health aid to the poor around the world.
- To help people in need in the form of emergency aids in the areas of disasters caused by nature.
- To help raise funds in construction of educational projects in the UK and around the world.
- To support other charitable institutions having objectives similar to those mentioned above.

Significant activities

The charity collects donations from the Turkish community at large and remit the funds to its sister organisation in Germany, Hasene International e.V Germany, who specialise in delivering charitable projects world wide.

The following projects were delivered by Hasene International e.V Germany:

- Kurbani
- Emergency Aid
- Feed the poor (Food Packages)
- Feed the poor in the UK
- Poverty Relief (Zakat and Fitra)
- Infak

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

As a charity we are asked by the Charity Commission to consider whether our activities provide "a public benefit."

The Management Committee (Trustees) has considered this matter, in accordance with the latest guidance. It believes our services do provide a public benefit and therefore justify our charitable status. We have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission and in planning future activities.

FINANCIAL REVIEW

Financial position

The total income for the year amounted to £327,827 (£247,712 :2022), where as total resources expended were £256,552 (£275,404 :2022) leaving a surplus for the year of £71,275 (Deficit £27,692: 2022). The total funds of the charity as at 31 March 2023 amounted to £120,279 (£49,004 : 2022).

Reserves policy

The trustees consider that the reserves held are sufficient to continue the charities activity in future years. The trustees actively review the major risks which the charity faces on a regular basis and have also examined other operational risks faced by the charity. The trustees confirm that they have established systems to mitigate the significant risks.

HASENE HUMANITARIAN AID UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Going concern

The trustees consider the charity to be a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Our Governing Document is our Memorandum and Articles of Association.

The charity was admitted, registration with the Charity Commission of England and Wales on 21 May 2015.

Recruitment and appointment of new trustees

The Management Committee of the Association, which comprises all the trustee/directors, has the power to appoint trustee/directors at any time. All trustee/directors retire at the Annual General Meeting and are eligible for re-election. Induction and training of new trustees

Following appointment, new trustees will be introduced to their new role and are requested to familiarise themselves with contents of the trusts constitution and to the policies and procedures adopted by the charity. They are also requested to read a number of publications from the Charity Commission to ensure that they are aware of the scope of their responsibilities under the Charities Act.

The new trustees will work with existing trustee assisting on particular activities and projects run by the charity. Once confident they will then be given the task of leading a activity or project as necessary.

Decision making

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet regularly to review progress of the charity and take any decisions in relation to the activities provided by the charity.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to those risk. Appropriate controls are in place to mitigate financial risks and overseen by trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08452188 (England and Wales)

Registered Charity number

1161787

Registered office

399-401 High Road
London
N17 6QN

Trustees

Mr E Cetinkaya
Mr M Kayitsiz
Mr E Ogur
Mr A Ozdemir

HASENE HUMANITARIAN AID UK

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S.D. Garner + Co Limited
Chartered Certified Accountants
92 Station Lane
Hornchurch
Essex
RM12 6LX

Approved by order of the board of trustees on 1st December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mr E Ogur', written in a cursive style.

Mr E Ogur - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HASENE HUMANITARIAN AID UK

Independent examiner's report to the trustees of Hasene Humanitarian Aid UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Jamal Arshad

S.D. Garner + Co Limited
Chartered Certified Accountants
92 Station Lane
Hornchurch
Essex
RM12 6LX

1st December 2023

HASENE HUMANITARIAN AID UK

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		44,795	283,032	327,827	247,712
EXPENDITURE ON					
Raising funds					
Raising donations and legacies		-	5,928	5,928	4,819
		-	5,928	5,928	4,819
Charitable activities					
Charitable Administrative expenses		2,636	217,659	220,295	232,308
Other		30,329	-	30,329	38,277
Total		32,965	223,587	256,552	275,404
NET INCOME/(EXPENDITURE)		11,830	59,445	71,275	(27,692)
RECONCILIATION OF FUNDS					
Total funds brought forward		28,701	20,303	49,004	76,696
TOTAL FUNDS CARRIED FORWARD		40,531	79,748	120,279	49,004

The notes form part of these financial statements

HASENE HUMANITARIAN AID UK

BALANCE SHEET
31ST MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	1,369	-	1,369	1,711
CURRENT ASSETS					
Debtors	7	8,703	-	8,703	-
Cash at bank		45,377	79,748	125,125	49,993
		54,080	79,748	133,828	49,993
CREDITORS					
Amounts falling due within one year	8	(14,918)	-	(14,918)	(2,700)
NET CURRENT ASSETS		39,162	79,748	118,910	47,293
TOTAL ASSETS LESS CURRENT LIABILITIES		40,531	79,748	120,279	49,004
NET ASSETS		40,531	79,748	120,279	49,004
FUNDS	9				
Unrestricted funds:					
General fund				40,531	28,701
Restricted funds:					
Restricted				79,748	20,303
TOTAL FUNDS				120,279	49,004

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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 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 notes form part of these financial statements

HASENE HUMANITARIAN AID UK

BALANCE SHEET - continued
31ST MARCH 2023

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 and authorised for issue on 1st December 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mr E Ogur', written in a cursive style.

Mr E Ogur - Trustee

HASENE HUMANITARIAN AID UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', 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 of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixture & Fittings - 20% Straight line

Taxation

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	342	427

HASENE HUMANITARIAN AID UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Admin	5	4
	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80,170	167,542	247,712
	<u>80,170</u>	<u>167,542</u>	<u>247,712</u>
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	4,819	-	4,819
	<u>4,819</u>	<u>-</u>	<u>4,819</u>
	4,819	-	4,819
Charitable activities			
Charitable Administrative expenses	51,819	180,489	232,308
Other	38,277	-	38,277
	<u>90,096</u>	<u>180,489</u>	<u>270,585</u>
Total	94,915	180,489	275,404
	<u>94,915</u>	<u>180,489</u>	<u>275,404</u>
NET INCOME/(EXPENDITURE)	(14,745)	(12,947)	(27,692)
	<u>(14,745)</u>	<u>(12,947)</u>	<u>(27,692)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	43,446	33,250	76,696
	<u>43,446</u>	<u>33,250</u>	<u>76,696</u>
TOTAL FUNDS CARRIED FORWARD	28,701	20,303	49,004
	<u>28,701</u>	<u>20,303</u>	<u>49,004</u>

HASENE HUMANITARIAN AID UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

6. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1st April 2022 and 31st March 2023

7,169

DEPRECIATION

At 1st April 2022

5,458

Charge for year

342

At 31st March 2023

5,800

NET BOOK VALUE

At 31st March 2023

1,369

At 31st March 2022

1,711

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Other debtors

8,703

-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Accrued expenses

14,918

2,700

9. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	28,701	11,830	40,531
Restricted funds			
Restricted	20,303	59,445	79,748
TOTAL FUNDS	49,004	71,275	120,279

HASENE HUMANITARIAN AID UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,795	(32,965)	11,830
Restricted funds			
Restricted	283,032	(223,587)	59,445
TOTAL FUNDS	<u>327,827</u>	<u>(256,552)</u>	<u>71,275</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	43,446	(14,745)	28,701
Restricted funds			
Restricted	33,250	(12,947)	20,303
TOTAL FUNDS	<u>76,696</u>	<u>(27,692)</u>	<u>49,004</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,170	(94,915)	(14,745)
Restricted funds			
Restricted	167,542	(180,489)	(12,947)
TOTAL FUNDS	<u>247,712</u>	<u>(275,404)</u>	<u>(27,692)</u>

HASENE HUMANITARIAN AID UK

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	43,446	(2,915)	40,531
Restricted funds			
Restricted	33,250	46,498	79,748
TOTAL FUNDS	<u>76,696</u>	<u>43,583</u>	<u>120,279</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,965	(127,880)	(2,915)
Restricted funds			
Restricted	450,574	(404,076)	46,498
TOTAL FUNDS	<u>575,539</u>	<u>(531,956)</u>	<u>43,583</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

HASENE HUMANITARIAN AID UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	327,827	236,924
Grants receivable	-	10,788
	327,827	247,712
Total incoming resources	327,827	247,712
EXPENDITURE		
Raising donations and legacies		
Donations	5,928	4,819
Charitable activities		
Cost of Charitable Admin exp.	-	43,781
Cost of Charitable Admin exp	217,659	180,489
	217,659	224,270
Other		
Wages	12,000	12,000
Social security	163	1,016
Rent	14,167	23,307
Rates	314	463
Insurance	-	236
Telephone	-	163
Travelling & refreshments	-	1,145
Depreciation of tangible fixed assets	342	427
	26,986	38,757
Support costs		
Management		
Light and heat	996	2,921
Finance		
Sundries	-	110
Bank charges	1,640	1,448
	1,640	1,558
Governance costs		
Legal & Prof. fees	-	559
Carried forward	-	559

This page does not form part of the statutory financial statements

HASENE HUMANITARIAN AID UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	2023 £	2022 £
Governance costs		
Brought forward	-	559
Independent examiner's fee	2,700	2,520
Accountancy fees	643	-
	3,343	3,079
Total resources expended	256,552	275,404
Net income/(expenditure)	71,275	(27,692)

This page does not form part of the statutory financial statements