

Charity number: 1186358

(England and Wales)

Hana Development Association

Report of the Trustees and Unaudited Financial Statements

For the year ended 01 April 2025

**Hana Development Association  
Contents Page  
For the year ended 01 April 2025**

<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report to the Trustees</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Statement of Financial Position</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

Hana Development Association  
Report of the Trustees  
For the year ended 01 April 2025

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 01 April 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Name of Charity	Hana Development Association
Charity registration number	1186358
Principal address	Flat 28, Lloyd House Newton Drive Birmingham B19 2UY

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Kawa Omer Ali  
Adil Mohamad Saeed  
Ismail Rashid

**Independent examiners**

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

Approved by the Board of Trustees and signed on its behalf by



Kawa Omer Ali

01 December 2025

Hana Development Association  
Independent Examiners Report to the Trustees  
For the year ended 01 April 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 01 April 2025.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement**

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 that in any material respect:

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 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.



.....  
Jawaid Yakoob FCA (8462707)

Sigma Chartered Accountants  
862-864 Washwood Heath Road  
Washwood Heath  
Birmingham  
B8 2NG

01 December 2025

Hana Development Association  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 01 April 2025

	Notes	Unrestricted funds £	2024 £
<b>Income and endowments from:</b>			
Donations and legacies	2	86,999	65,779
<b>Total</b>		<b>86,999</b>	<b>65,779</b>
<b>Expenditure on:</b>			
Charitable activities	3/4	(69,597)	(54,002)
<b>Total</b>		<b>(69,597)</b>	<b>(54,002)</b>
<b>Net income</b>		<b>17,402</b>	<b>11,777</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		11,777	-
<b>Total funds carried forward</b>		<b>29,179</b>	<b>11,777</b>

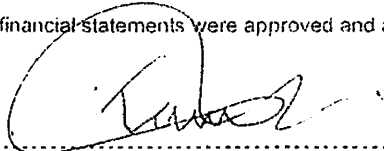
Hana Development Association  
Statement of Financial Position  
As at 01 April 2025

	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		30,179	12,277
		30,179	12,277
Creditors: amounts falling due within one year	9	(1,000)	(500)
<b>Net current assets</b>		29,179	11,777
<b>Total assets less current liabilities</b>		29,179	11,777
<b>Net assets</b>		29,179	11,777
<b>The funds of the charity</b>			
Unrestricted income funds	10	29,179	11,777
<b>Total funds</b>		29,179	11,777

For the year ended 01 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by



.....  
Kawa Omer Ali  
Trustee

01 December 2025

Hana Development Association  
Notes to the Financial Statements  
For the year ended 01 April 2025

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Hana Development Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

Hana Development Association prepares the financial statements on the 'going concern' basis unless it is inappropriate to presume the charity will continue its activities.

**2. Income from donations and legacies**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
Donations received	86,999	65,779
	<b>86,999</b>	<b>65,779</b>

**3. Costs of charitable activities by fund type**

	2025	2024
	£	£
<b>Unrestricted funds</b>		
Activity 1	68,846	53,312
Support costs	751	690
	<b>69,597</b>	<b>54,002</b>

**4. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2025	2024
	£	£	£	£
<b>Support costs</b>				
Activity 1	68,846	751	69,597	54,002

Hana Development Association  
Notes to the Financial Statements Continued  
For the year ended 01 April 2025

**5. Analysis of support costs**

	2025	2024
	£	£
<b>Activity 1</b>		
Management	251	190
Governance costs	500	500
	<b>751</b>	<b>690</b>

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy fees	500	500

**7. Particulars of employees**

	2025	2024
Administration	0	0
	<b>0</b>	<b>0</b>

**8. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**9. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Other creditors	1,000	500
	<b>1,000</b>	<b>500</b>



Hana Development Association  
Notes to the Financial Statements Continued  
For the year ended 01 April 2025

10. Movement in funds

**Unrestricted Funds**

	Balance at 02/04/2024 £	Incoming resources £	Outgoing resources £	Balance at 01/04/2025 £
<i>General</i>				
General	11,777	86,999	(69,597)	29,179
	11,777	86,999	(69,597)	29,179

**Unrestricted Funds - Previous year**

	Balance at 02/04/2023 £	Incoming resources £	Outgoing resources £	Balance at 01/04/2024 £
<i>General</i>				
General	-	65,779	(54,002)	11,777
	-	65,779	(54,002)	11,777

**Purpose of unrestricted Funds**

General

These funds are received by Hana Development Association charities with no particular preference expressed by donors.

11. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	29,179	29,179
	29,179	29,179

Hana Development Association  
 Notes to the Financial Statements Continued  
 For the year ended 01 April 2025

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	11,777	11,777
	11,777	11,777

Hana Development Association  
Detailed Statement of Financial Activities  
For the year ended 01 April 2025

	2025	2024
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	86,999	65,779
	<b>86,999</b>	<b>65,779</b>
<b>Total incoming resources</b>	<b>86,999</b>	<b>65,779</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity	(68,846)	(53,312)
	<b>(68,846)</b>	<b>(53,312)</b>
<b>SUPPORT COSTS</b>		
<b>Management</b>		
Management	(251)	(190)
	<b>(251)</b>	<b>(190)</b>
<b>Governance costs</b>		
Governance costs	(500)	(500)
	<b>(500)</b>	<b>(500)</b>
<b>Total resources expended</b>	<b>(69,597)</b>	<b>(54,002)</b>
<b>Net Income</b>	<b>17,402</b>	<b>11,777</b>



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From: 2 April 2024 To: 1 April 2025

Charity name: Hana Development Association

Charity registration number: 1186358

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Helping families, youth and orphans with patients
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Ramadan fundraising, Winter fuel and food basked campaign.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Families of young people or know participating in running the youth groups - Donations are sent to Kurdistan to provide: 1. Orphans support 2. Food Basked 3. Kerosene for heating in winter

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	YES
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	<b>£19,783</b>
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		<b>Voluntary based</b>
Type of governing document	Para 1.25	Trust Deed
How is the charity constituted?	Para 1.25	Via Official Government Channels
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trust meeting and free voting

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Hana Development Association
Other name the charity uses	
Registered charity number	1186358
Charity's principal address	Flat 28 Lloyd House Newtown Drive Birmingham B19 2UY

# Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	KAWA OMER ALI			
2	ISMAIL RASHID			
3	ADIL MOHAMAD SAEED			
4				
5				
6				
7				
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17				
18				
19				
20				

## Corporate trustees – names of the directors at the date the report was approved

Director name		

## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Ismail Rashid		



**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)****Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure****Reason for non-disclosure of key personnel details**

N/A
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**Other optional information**

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div><i>Ismail Rashid</i></div> <div><small>Ismail Rashid   Jan 30, 2026 07:50:19 AM</small></div>
Full name(s)	ISMAIL RASHID
Position (e.g., Secretary, Chair, etc)	TRUSTEE
Date	30/01/2026