

Charity Number  
1199357

## HASANAH AID

Report of the Trustees and  
Financial Statements for the Year Ended

31 December 2024

**HASANAH AID**  
**Company Information**

**Trustees**

Shabbir Ahmad  
Oliur Rahman  
Gazi Md Bokul Miah

**Accountants**

Brothers Accountants Ltd  
Chartered Certified Accountants  
441 High Street North  
London  
E12 6TJ

**Address**

121 Mercer Court  
6 Candle Street  
London  
E1 4SG

**Charity number**

1199357

**HASANAH AID**  
**Registered charity**  
**number:**  
**Report of the Trustees**

**1199357**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitution.

**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.

**OBJECTIVES AND ACTIVITIES**

The charity's objectives are as follows:

- THE PREVENTION OR RELIEF OF POVERTY PARTICULARLY BUT NOT EXCLUSIVELY IN UK AND BANGLADESH BY
- PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.
- PROVIDING SEMINARS AND EDUCATIONAL CLASSES TO DEPRIVED COMMUNITIES WHO COULD NOT OTHERWISE AFFORD

**FINANCIAL REVIEW**

Funds from the donations and subscriptions from users are the only financial income the charity has. It is looking to use this to increase capacity for users. The charity is relatively small. It has obtained planning permission to increase capacity for users and thus will be using the funds it currently holds.

Taking into consideration the Charities Act and the benefits to the public, the organisation has undertaken activities in relation to its objectives as set out above.

Approved by order of the board of trustees on 5 September 2025 and signed on its behalf by:



Shabbir Ahmad – Trustee



Oliur Rahman – Trustee



Gazi Md Bokul Miah - Trustee

## Independent Examiner's Report to the Trustees of HASANAH AID

I report on the accounts for the year ended 31 December 2024:

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ❖ examine the accounts under Section 145 of the 2011 Act
- ❖ to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- ❖ to state whether particular matters have come to my attention.

### Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*K. Chowdhury*  
Md Kaykubad Adil Chowdhury  
Brothers Accountants Ltd  
Chartered Certified Accountants  
441 High Street North  
London  
E12 6TJ

5 September 2025

*Brothers Accountants*  
**Brothers Accountants Ltd**  
Chartered Certified Accountants  
441 High street North, London, E12 6TJ  
Tel/fax: 02085481000 Mob: 07741289667

**HASANAH AID**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

	<b>Notes</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Incoming Resources</b>			
<b>Incoming resources from generated funds</b>			
<b>Activities for generating funds</b>	1	290,411	161,754
<b>Total Income</b>		<u>290,411</u>	<u>161,754</u>
Interest receivable		-	-
<b>Total incoming resources</b>		<u>290,411</u>	<u>161,754</u>
Resource expended			
Governance and other costs		(227,599)	(182,556)
<b>Net Incoming / (outgoing) resources</b>		<u>62,812</u>	<u>(20,802)</u>
Reconciliation of funds			
Total funds brought forward		(9,174)	11,628
<b>Total funds carried forward</b>		<u><u>53,638</u></u>	<u><u>(9,174)</u></u>

**HASANAH AID**  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets		-	-
<b>Current assets</b>			
Cash at bank and in hand		65,038	10,441
		65,038	10,441
<b>Creditors: amounts falling due within one year</b>	2	(11,400)	(19,615)
<b>Net current assets</b>		53,638	(9,174)
<b>Total assets less current liabilities</b>		53,638	(9,174)
<b>Net assets</b>		53,638	(9,174)
<b>Funds</b>			
Unrestricted funds		53,638	(9,174)
<b>Total funds</b>		53,638	(9,174)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees and directors 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 accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Shabbir Ahmad  
Trustee

Approved by the board on 5 September 2025



Oliur Rahman  
Trustee



Gazi Md Bokul Miah  
Trustee

**HASANAH AID**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**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 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.

***Going concern***

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

***Charitable funds***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

***Income***

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered. Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**HASANAH AID**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

***Taxation***

As a charity, they are exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

<b>2 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest Free Loan	10,000	18,000
Other creditors	1,400	1,615
	<u>11,400</u>	<u>19,615</u>

**HASANAH AID****Detailed Statement of Financial Activities  
for the year ended 31 December 2024**

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Incoming resources</b>					
<b>Activities for generating funds</b>					
Donation		290,411	-	290,411	161,754
Other income		-	-	-	-
<b>Total incoming resources</b>		<b>290,411</b>	<b>-</b>	<b>290,411</b>	<b>161,754</b>
<b>Resource expended</b>					
<b>Expenses</b>					
Rent		75,600	-	75,600	74,100
Rates		4,460	-	4,460	2,824
Insurance		718	-	718	719
Lighting and heating		2,041	-	2,041	1,658
Carpet Fitting		-	-	-	18,873
Telephone/Internet		2,464	-	2,464	1,193
Repair & maintenance		10,338	-	10,338	9,325
Card Machine & Bank Charges		879	-	879	-
Orphan Gift		-	-	-	6,500
Community building project		11,005	-	11,005	-
Signs & Banner		5,279	-	5,279	7,125
Stationery and printing		1,337	-	1,337	-
Event expense		8,025	-	8,025	27,000
Equipment expense		23,304	-	23,304	14,657
Cloth distribution		3,548	-	3,548	400
Website preparation		13,700	-	13,700	2,225
Wages & Salaries		30,544	-	30,544	-
Iftar Mahfil		5,127	-	5,127	-
Accountants Fee		1,300	-	1,300	600
Legal costs		-	-	-	6,249
Architects fee		-	-	-	4,424
Consultancy		27,930	-	27,930	4,684
<b>Total resource expended</b>		<b>227,599</b>	<b>-</b>	<b>227,599</b>	<b>182,556</b>
<b>Net Income/ (expenditure)</b>		<b>62,812</b>	<b>-</b>	<b>62,812</b>	<b>(20,802)</b>