

Registered Charity Number
1075084

HAWA
Report and Accounts
For The Year Ended
31 March 2025



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Horn of Africa Women's and Children's Association

**On accounts for the year
ended**

31st March 2025

**Charity no
(if any)**

1075084

Set out on pages

4-8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Abdullahi

Date:

05/01/2026

Name:

Abdullahi Osman

**Relevant professional
qualification(s) or body
(if any):**

Association of Accounting Technicians

Address:

Suite 35 – 36 The Design Works, Park Parade, London, NW10 4HT

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

HAWA
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds	
	Notes	2025 £	2025 £	2025 £	2024 £
<i>Incoming resources from generated funds</i>					
Voluntary Income		70,304	-	70,304	20,506
Total incoming resources		70,304	-	70,304	20,506
<i>Costs of charitable activities</i>		35,745	-	35,745	11,416
Total resources expended		35,745	-	35,745	11,416
Net incoming resources before transfers between funds		34,558	-	34,558	9,090
Gross transfers between funds		-	-	-	-
Net incoming resources before Other recognised gains and losses Guidance on technical and professional issues		34,558	-	34,558	9,090
<i>bfwd</i>				50,353	41,263
Net Movement in funds		34,558	-	84,911	50,353

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All activities derive from continuing operations.

The notes on pages 5 to 7 form an integral part of these accounts.

1. Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (revised June 2008). The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 and the Companies Acts and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the company's operation and in order to comply with the requirements of the SORP.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following policies apply to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of Financial Activities when receivable. Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when sold.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Recognition of liabilities

Liabilities are recognised on the accrual's basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales.

The policy for including items within the relevant activity categories of resources expended is, liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is:

Costs of generating funds

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Charitable activities

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants.'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered in the particular circumstances.

2. Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Revenue Turnover from ordinary activities	70,304
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and after charging: -

Rentals under operating leases	7,000
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Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part. The sum expended on such insurance was as indicated in the above schedule.

3. Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.
Nothing paid of this category.

4. Detailed analyses of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (revised June 2008) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and its appendices on pages (5 to 7) which should be read together with these notes.

5. Staff Costs and Emoluments 2025 £

Gross Salaries	2,846
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Numbers of full-time employees or full-time equivalents	2025
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Engaged on charitable activities	2
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There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

6. Trustees' Remuneration

No Trustee or connected party was paid any remuneration or benefit during the year.

HAWA
Balance Sheet
as at 31 March 2025

	Notes	2025 £
Fixed Assets		
Tangible assets		2,306
Total fixed assets		2,306
Current assets		
Cash at bank and in hand	102,588	
Creditors: -		
amounts due within one year	-	
Provisions for liabilities and charges		102,588
Total assets less current liabilities		104,894
Creditors: -		
amounts due after more than one year	-	-
Provisions for liabilities and charges		-
Net assets including pension asset/liability		104,894
Unrestricted income funds	84,911	
Designated revenue funds	-	
Unrestricted capital funds	19,983	
Total unrestricted funds		104,894
Restricted income funds		
Total charity funds		104,894

The directors are satisfied that for the year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

ABSHIR MOHAMED

Trustee

Approved by the Board on  [Abshir Mohamed \(Jan 12, 2026 20:04:16 GMT\)](#)

The notes on pages 5 to 7 form an integral part of these accounts.