

Charity Registration Number : 1106839

## **ZAGHAWA COMMUNITY ASSOCIATION**

A CHARITABLE INCORPORATED ORGANISATION  
TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
04 MARCH 2025

## **ZAGHAWA COMMUNITY ASSOCIATION**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 04 MARCH 2025

|                             |   |
|-----------------------------|---|
| <b>Trustees</b>             | Alsadiq Ahmed Khamis<br>Mohamed Arkou Adiebou Ali   |
| <b>Charity Number</b>       | 1106839   |
| <b>Registered Office</b>    | 200 St. Vincent Street West<br>BIRMINGHAM<br>B16 8RP  |
| <b>Bankers</b>              | Lloyds Bank PLC<br>25 Gresham Street<br>London<br>EC2V 7HN  |
| <b>Independent Examiner</b> | Muhammad Armughan Ali Khan (ACCA)<br>Akhter's Accountants & Business Advisors<br>64 Castle Boulevard<br>Nottingham<br>NG7 1FN |

# **ZAGHAWA COMMUNITY ASSOCIATION**

## **CONTENTS**

FOR THE YEAR ENDED 04 MARCH 2025

Trustees' Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

# **ZAGHAWA COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT**

FOR THE YEAR ENDED 04 MARCH 2025

The trustees present their annual report and financial statements for the year ended 04 March 2025 .

The Trustees present their report and the unaudited financial statements of the charity. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity was formed in 2004 to support Zaghawa (Beri) refugees by relieving poverty, sickness, and hardship, while also providing recreational facilities to enhance social welfare and improve their quality of life. Our work includes offering free and confidential advice, assistance, and representation in areas such as health, housing, social security, education, and employment. We also provide translation and interpreting services, counseling, and guidance on debt and welfare benefits for those residing in or planning to settle in the United Kingdom.

#### **Public benefit statement**

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

### **FINANCIAL REVIEW**

#### **Reserves Policy**

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. The funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**


#### **Governing document**

The charity is controlled by its governing document, a constitution, and constitutes an unincorporated charity managed by the management committee of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

This report was approved by the trustee and signed on its behalf by:

-----  
Alsadiq Ahmed Khamis  
Trustee

Date : 18 September 2025



## ZAGHAWA COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 04 MARCH 2025

Independent Examiner's Report to the Trustees of Zaghawa Community Association

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 04 March 2025 which consists of the statement of financial activities, balance sheet and the related notes

#### 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 charity's accounts carried out under section 145 of the 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA

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; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
- 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.

Name: Muhammad Armughan Ali Khan (ACCA)

Date: 18 September 2025



# ZAGHAWA COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 04 MARCH 2025

| Recommended categories<br>by activity  | Notes | Unrestricted funds<br>£ | Total Funds 2025<br>£ | Total Funds 2024<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------|
| <b>Income and endowments<br/>from:</b> |       |                         |                       |                       |
| Donations and legacies                 | 2     | 262,839.69              | 262,839.69            | 80,538.82             |
| Investments                            | 3     | 565.38                  | 565.38                | 314.37                |
| <b>Total</b>                           |       | <b>263,405.07</b>       | <b>263,405.07</b>     | <b>80,853.19</b>      |
| <b>Expenditure on:</b>                 |       |                         |                       |                       |
| Raising funds                          | 4     | 32,853.38               | 32,853.38             | 2,119.58              |
| Charitable activities                  | 5     | 142,305.94              | 142,305.94            | 80,068.62             |
| Other                                  | 7     | 2,589.02                | 2,589.02              | 344.60                |
| <b>Total</b>                           |       | <b>177,748.34</b>       | <b>177,748.34</b>     | <b>82,532.80</b>      |
| <b>Net income/(expenditure)</b>        |       | <b>85,656.73</b>        | <b>85,656.73</b>      | <b>(1,679.61)</b>     |
| <b>Net movement in funds</b>           |       | <b>85,656.73</b>        | <b>85,656.73</b>      | <b>(1,679.61)</b>     |
| <b>Reconciliation of funds:</b>        |       |                         |                       |                       |
| Total funds brought forward            |       | 5,996.70                | 5,996.70              | 7,676.31              |
| <b>Total funds carried forward</b>     |       | <b>91,653.43</b>        | <b>91,653.43</b>      | <b>5,996.70</b>       |

## ZAGHAWA COMMUNITY ASSOCIATION

### BALANCE SHEET

FOR THE YEAR ENDED 04 MARCH 2025

| Recommended categories by activity             | Notes | Unrestricted funds<br>£ | Total Funds 2025<br>£ | Total Funds 2024<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------|
| Current assets                                 |       |                         |                       |                       |
| Cash at bank and in hand                       | 8     | 92,553.43               | 92,553.43             | 6,896.70              |
| <b>Total current assets</b>                    |       | 92,553.43               | 92,553.43             | 6,896.70              |
| Creditors: amounts falling due within one year | 9     | 900.00                  | 900.00                | 900.00                |
| <b>Net current assets/(liabilities)</b>        |       | 91,653.43               | 91,653.43             | 5,996.70              |
| <b>Total net assets or liabilities</b>         |       | 91,653.43               | 91,653.43             | 5,996.70              |
| <b>Funds of the Charity</b>                    |       |                         |                       |                       |
| Unrestricted funds                             | 10    | 91,653.43               | 91,653.43             | 5,996.70              |
| Restricted income funds                        | 10    |                         | -                     | -                     |
| Endowment funds                                | 10    |                         | -                     | -                     |
| <b>Total funds</b>                             |       | 91,653.43               | 91,653.43             | 5,996.70              |

The financial statements were approved by the trustees on 18 September 2025 and signed on its behalf by:

Alsadiq Ahmed Khamis  
Trustee  
Date : 18 September 2025





**ZAGHAWA COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 04 MARCH 2025

**1. Accounting Policies**

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

**1.1 Basis of preparation**

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

**1.2 Going concern**

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Income from donations or grants**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received

**1.4 Other trading income**

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

**1.5 Expenditure**

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

**1.6 Taxation**

The charity is exempt from tax on its charitable activities.

**2. Income from Donations and Legacies**

| Analysis           | Unrestricted funds | Total funds 2025  | Total funds 2024 |
|--------------------|--------------------|-------------------|------------------|
|                    | £                  | £                 | £                |
| Donation and gifts | 262,839.69         | 262,839.69        | 80,538.82        |
|                    | <u>262,839.69</u>  | <u>262,839.69</u> | <u>80,538.82</u> |



### 3. Income from Investments

| Analysis        | Unrestricted funds | Total funds 2025 | Total funds 2024 |
|-----------------|--------------------|------------------|------------------|
|                 | £                  | £                | £                |
| Interest income | 565.38             | 565.38           | 314.37           |
|                 | <u>565.38</u>      | <u>565.38</u>    | <u>314.37</u>    |

### 4. Expenditure on Raising Funds

| Analysis               | Total funds 2025 | Total funds 2024 |
|------------------------|------------------|------------------|
|                        | £                | £                |
| Fundraising Activities | 32,853.38        | 2,119.58         |
|                        | <u>32,853.38</u> | <u>2,119.58</u>  |

### 5. Expenditure on Charitable Activities

| Analysis                | Total funds 2025  | Total funds 2024 |
|-------------------------|-------------------|------------------|
|                         | £                 | £                |
| Charitable Activities   | 138,168.94        | 73,863.50        |
| Funeral Costs           | 1,700.00          | 4,463.12         |
| Legal/professional fees | 1,537.00          | 842.00           |
| Support Costs           | 900.00            | 900.00           |
|                         | <u>142,305.94</u> | <u>80,068.62</u> |

### 6. Support Costs

| Analysis                | Total funds 2025 | Total funds 2024 |
|-------------------------|------------------|------------------|
|                         | £                | £                |
| <b>Governance Costs</b> |                  |                  |
| Accountants fees        | 900.00           | 900.00           |
|                         | <u>900.00</u>    | <u>900.00</u>    |

### 7. Other Expenditure

| Analysis          | Unrestricted funds | Total funds 2025 | Total funds 2024 |
|-------------------|--------------------|------------------|------------------|
|                   | £                  | £                | £                |
| Computer Expenses | 2,238.02           | 2,238.02         | 143.00           |
| Insurance         | 351.00             | 351.00           | 201.60           |
|                   | <u>2,589.02</u>    | <u>2,589.02</u>  | <u>344.60</u>    |

### 8. Cash at bank and in hand

|              | Total funds 2025 | Total funds 2024 |
|--------------|------------------|------------------|
|              | £                | £                |
| Cash at bank | 92,553.43        | 6,896.70         |
|              | <u>92,553.43</u> | <u>6,896.70</u>  |

### 9. Creditors: Amounts falling due within one year

|                 | Total funds 2025 | Total funds 2024 |
|-----------------|------------------|------------------|
|                 | £                | £                |
| Other creditors | 900.00           | 900.00           |
|                 | <u>900.00</u>    | <u>900.00</u>    |

## 10. Charity funds

### 10.1 Details of material funds held and movements during the CURRENT reporting period

| Fund names         | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|---|-------------|------------------|----------------|--------------------------|---|
| Unrestricted funds |   |             |                  |                |                          |   |
| Unrestricted Funds | -   | 263,405.07  | 177,748.34       | -              | -                        | 85,656.73                                   |
|                    | 5,996.70                                    | -           | -                | -              | -                        | 5,996.70                                    |
| Total              | 5,996.70                                    | 263,405.07  | 177,748.34       | -              | -                        | 91,653.43                                   |

### 10.2 Details of material funds held and movements during the PREVIOUS reporting period

| Fund names         | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------------|---|-------------|------------------|----------------|--------------------------|---|
| Unrestricted funds |   |             |                  |                |                          |   |
|                    | 7,676.31                                    | 80,853.19   | 82,532.80        | -              | -                        | 5,996.70                                    |
| Total              | 7,676.31                                    | 80,853.19   | 82,532.80        | -              | -                        | 5,996.70                                    |