

Horn of Africa Youth Association

(limited by Guaranteed)

Company no: 5079903

Charity no: 1111637

REPORT & ACCOUNT REPORTS

For the Year ended 31 MARCH 2022

HORN OF AFRICA YOUTH ASSOCIATION
Trustee's reported for the year ended
31 March 2022

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HORN OF AFRICA YOUTH ASSOCIATION

Trustee's reported for the year ended

31 March 2022

Legal and Administrative Information

Status: Registered Charity & Company Limited by Guarantee

Company number: 05079903

Charity Number: 1111637

Registered Office &
Business Address: 90 East Avenue
Hayes
Middlesex, UB3 2HR

| | | |
|-----------|-----------------------|-----------|
| Trustees: | Mr Hussein Askar | Chairman |
| | Mrs Nashad Adel | Treasurer |
| | Mr Omar Ibrahim | Member |
| | Mr Abdirahman Mohamed | Member |
| | Mr Omar Hoore | Member |

Bankers: Lloyds Bank
Uxbridge Branch
21 High Street
Uxbridge, Middlesex
UB8 1JD

Accountants: **Aflah Accounting Solutions**
Unit 8, 122-126 Coldharbour Lane
Hayes, Middlesex
UB3 3HL

HORN OF AFRICA YOUTH ASSOCIATION

Trustee's reported for the year ended
31 March 2022

The Trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31 March 2022.

Legal Structure:

Horn of Africa Youth Association is a Registered Charity and Company Limited by guarantee, it is governed by Memorandum and Articles of Association last updated in 2012.

Background

The charity's aim is to remove barriers and social isolation faced by the community by providing holistic support services, offering strategies and Approaches to improve lives and challenge deprivation which is often rooted in a series of interconnected personal and/or family issues that require integrated solution.

Objects:

The objective of Horn of Africa Youth Association is:

As set out in the Memorandum of Association, are to "promote the benefit of the inhabitants of London by working in partnership with local people and statutory, voluntary and other organisation to improve physical, emotional and mental health, relieve poverty and ill health and to provide recreational Activities"

Governing Documents:

Memorandum and articles of association incorporated 22 March 2004 as amended by special resolution dates 2 August 2005.

Legal Structure:

Horn of Africa Youth Association is a registered charity with the Charity Commission and a registered company at Companies House.

Financial Statements:

The Trustees of Horn of Africa Youth Association submit their Trustees' report and financial statements for the year ended 31 March 2022.

HORN OF AFRICA YOUTH ASSOCIATION

Trustee's reported for the year ended

31 March 2022

Trustees' Report (continued)

For the year ended 31 March 2022, Horn of Africa Youth Association has provided Various activities and services in the area of training and personal development, benefited by more than 1000 beneficiaries including projects and regular services.

HAYA works with, our work began with children in education, and has widened considerably to include work with Criminal Justice agencies, Welfare Advice, information and guidance, job search and training, youth work, women activities, families support and the elderly.

School Liaising Project
Home Works support
Youth Activities
Employment Support and Training Project
Empowering local Women
Welfare Advice Service
Adult Education Classes
Training courses -Parenting Skills
Engaging young people in to sports

Policies:

Staffing Policy

The Board reviews its personnel policies and procedures at least annually, including staff salaries, recruitment and HR structure. This is done in consultation with staff and their representatives.

Employee Involvement

The charity seeks to fully engage its entire staff and volunteers in pursuit of its objectives, an employee involvement policy and a communications plan set out the organisation's values and the routine communications methods which include management meetings, all-staff events, team meetings and internal e-mails.

Environmental Policy

An environmental policy was reviewed 2015. All staffs are encouraged to reducing a waste and recycling in line with the environmental policy and associated procedures.

Finance Review.

The Charity experienced difficulties on several fronts during 2020-21, but we have managed to continue support services for local people. We served over 1000 clients accessing range of projects.

HORN OF AFRICA YOUTH ASSOCIATION

Trustee's reported for the year ended

31 March 2022

Future Plans

The Charity expects to be able to produce a new Strategic Plan in 2018 containing revised strategic aims and priorities. These will be pursued through commitments in Annual Plans. In the meantime, and in a constantly shifting landscape, the Senior Management Team is investigating options for a different business model that would make the Charity viable.

Financial Review

In furtherance of charities objectives, the directors plan to continue applying surpluses to investment in Staffing, equipment and product development in order to maintain and develop new services

Fundraising

Fundraising activity was restricted to project and core funding bids developed by employees. No public or other appeals were made. The charity does occasionally use the services of professional fund-raisers to bring in resources.

Reserve policy:

The charity currently operates with minimal reserves. The trustees are endeavouring to build up its donor base with a view to having reserves equal to four months operating expenditure.

Trading

The Charity raises no income from trading.

Risk(s) Review:

The Trustees have recently reviewed the major risks faced by the charity. This has resulted in efforts to raise unrestricted funds, increase charity's donor base and the Implementation of health and safety review.

The Trustees have a risk management strategy involving an annual review of the major risk to which the Charity is exposed and approval of systems and actions for managing and mitigating them. A risk register is produced and updated at least annually. The Charity has always operated at significant risk of falling to achieve adequate income to meet its commitments and pursue its objectives. None of its income sources can be regarded as secure.

Financial risks are minimized by the procedures in place for authorization of expenditure and Commitments. The charity maintains insurance cover for public liability and trustee's indemnity liability.

An Annual review of the risks the charity may face.

The establishment of systems and procedures to mitigate those risks identified in the plan. And the Implementations of such procedures designed to minimize any potential impact on the charity should those risks materialize.

HORN OF AFRICA YOUTH ASSOCIATION

Trustee's reported for the year ended

31 March 2022

Trustees' Report (continued)

Investment Policy

Due to the short of fund and cash flow, the charity has no long term plan for investing its reserves.

Trustees Responsibilities:

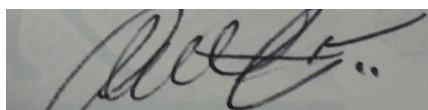
Charity law requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period.

In preparing those financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently,
2. Make judgements and estimates that are reasonable and prudent,
3. State whether the policies adopted are in accordance with the Charities Act, and
4. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the regulations and are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 07 July 2021 and signed on their behalf by:



Chairman
Hussein Askar

Date: 28/12/2022

HORN OF AFRICA YOUTH ASSOCIATION

Trustee's reported for the year ended

31 March 2022

Independent examiner's report

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

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 43 of the 1993 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- To state whether particular matters have come to my attention.

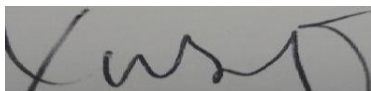
Basis of independent examiner's report

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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 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;



Aflah Accounting Solutions
Unit 8, 122-126 Coldharbour Lane
Hayes, Middlesex
UB3 3HL

Date: 28/12/2022

HORN AFRICA YOUTH ASSOCIATION (HAYA)

Statement of Financial Activities

For the year ending 31 March 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 Total £ | 2021 Total £ |
|---------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <i>Incoming resources</i> | | | | | |
| From charitable activities | 2 | 41,283 | 20,531 | 61,814 | 85,852 |
| Investment income | 2 | - | - | - | - |
| Total incoming resources | | 41,283 | 20,531 | 61,814 | 85,852 |
| <i>Resources expended</i> | | | | | |
| Charitable activities | 3 | 34,887 | 17,658 | 52,546 | 46,594 |
| Governance costs | 4 | 1,500 | - | 1,500 | 400 |
| Total Resources Expended | | 36,387 | 17,658 | 54,046 | 46,994 |
| Net resources for the year | | 4,896 | 2,873 | 7,769 | 38,858 |
| Fund balances at 1 April 2021 | | 19,331 | 36,315 | 55,646 | 16,788 |
| Fund balances at 31 March 2022 | | 24,227 | 39,188 | 63,415 | 55,646 |

HORN AFRICA YOUTH ASSOCIATION (HAYA)

Balance Sheet

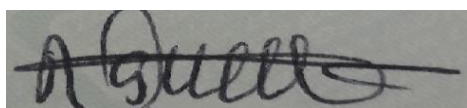
For the year ending 31 March 2022

| | Notes | £ | 2022 £ | 2021 £ |
|-------------------------------------------------------|-------|---|---------------|---------------|
| Fixed assets | | | | |
| Tangible assets | 6 | | 1,129 | 706 |
| Current Assets: | | | | |
| Cash at bank and in hand | | | <u>62,686</u> | <u>55,741</u> |
| | | | 62,686 | 55,741 |
| Creditors: amounts falling due within one year | 7 | | <u>(400)</u> | <u>(800)</u> |
| Net Current Assets | | | <u>62,286</u> | <u>54,941</u> |
| Total Assets less current liabilities | | | <u>63,415</u> | <u>55,647</u> |
| Funds of the charity: | | | | |
| Balance for the year | | | 7,769 | 38,858 |
| Balance brought forward | | | <u>55,646</u> | <u>16,788</u> |
| | | | <u>63,415</u> | <u>55,646</u> |

For the financial year ended 31 March 2022, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the 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 accounts, so far as applicable to the company.

The financial statements on pages 6 to 11 were approved by the board and signed on their behalf by:



.....

Mrs Nashad Adel
Treasurer

Date: 28/12/2022

HORN AFRICA YOUTH ASSOCIATION (HAYA)

Notes to the Accounts

For the year ending 31 March 2022

1 Accounting Policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities* (Revised SORP 2005) and the Financial Reporting Standard for Smaller Entities.

1.2 Incoming Resources

Grants and donations are recognised on accruals basis.

Incoming resources are reported gross.

1.3 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.

1.4 Depreciation

Tangible fixed assets are stated at cost less depreciation.

Provision for depreciation of tangible fixed assets held by the charity is made at an annual rate of 25% on reducing balance method.

HORN AFRICA YOUTH ASSOCIATION (HAYA)

Notes to the Accounts

For the year ended 31 March 2022

2. Grants and Donations

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | 2021 Total £ |
|-----------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Income Funding | | | | |
| BBC Children in need | - | 9,801 | 9,801 | 7,380 |
| LBHF | 9,200 | - | 9,200 | 10,000 |
| CAF | - | - | - | - |
| Youth Endowment Fund | - | 9,880 | 9,880 | 18,620 |
| ESC Lottery | - | - | - | 2,540 |
| Covid Response | - | - | - | 6,445 |
| Jack Petchey Foundation | - | 850 | 850 | 500 |
| City Bridge London | - | - | - | 6,605 |
| HMRC Grant | - | - | - | 2,567 |
| Ernest HECHT Charity | - | - | - | 2,000 |
| Service Level Contracts | | | | |
| School Partnerships: | - | - | - | - |
| Income generated from Venue hire | | | | |
| Active Child Space Ltd | - | - | - | - |
| Hestia Hous Supp | 32,083 | - | 32,083 | 29,167 |
| Nekesa MS | - | - | - | - |
| Other income from venue hire | - | - | - | - |
| Donations | | | | |
| Membership fees | - | - | - | 28 |
| | <u>41,283</u> | <u>20,531</u> | <u>61,814</u> | <u>85,852</u> |

2. Investment Income

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | 2021 Total £ |
|---------------------|----------------------------|--------------------------|--------------------|--------------------|
| | - | - | - | - |
| Interest receivable | - | - | - | - |
| | <u>41,283</u> | <u>20,531</u> | <u>61,814</u> | <u>85,852</u> |

HORN AFRICA YOUTH ASSOCIATION (HAYA)

Notes to the Accounts

For the year ending 31 March 2022

3a. Direct Charitable Expenditure

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | 2021 Total £ |
|----------------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Staff costs | - | 17,658 | 17,658 | 17,878 |
| Rent & hall hire | 11,452 | - | 11,452 | 11,458 |
| Publications and Printing | 214 | - | 214 | 250 |
| Training costs (staff, Members & Management) | 3,751 | - | 3,751 | 1,480 |
| Events & activities | 3,855 | - | 3,855 | 2,170 |
| Volunteer and management | 1,595 | - | 1,595 | 1,043 |
| Sessional and staff charges | 2,021 | - | 2,021 | 1,704 |
| Telephone, fax, Internet | 1,154 | - | 1,154 | 1,052 |
| Refreshment | 500 | - | 500 | 450 |
| Travel reimbursements | 640 | - | 640 | 500 |
| Heat, light and Water | 1,513 | - | 1,513 | 1,878 |
| Consultancy and facilitators | 7,230 | - | 7,230 | 5,929 |
| | <u>33,924</u> | <u>17,658</u> | <u>51,583</u> | <u>45,792</u> |

3b. Support Costs

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | 2021 Total £ |
|-----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Bank charges, alarm and insurance | 587 | - | 587 | 567 |
| Sundries | - | - | - | - |
| Depreciation | 376 | - | 376 | 235 |
| | <u>963</u> | <u>-</u> | <u>963</u> | <u>802</u> |
| Total Charitable Activities | <u>34,887</u> | <u>17,658</u> | <u>52,546</u> | <u>46,594</u> |

4. Governance

| | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | 2021 Total £ |
|--------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Audit and Accountancy | 400 | | 400 | 400 |
| Legal and Professional | 1,100 | | 1,100 | - |
| | <u>1,500</u> | <u>-</u> | <u>1,500</u> | <u>400</u> |
| Total Resources Expended | <u>36,387</u> | <u>17,658</u> | <u>54,046</u> | <u>46,994</u> |

HORN AFRICA YOUTH ASSOCIATION (HAYA)

Notes to the Accounts

For the year ending 31 March 2022

5 Paid employees

| | | | |
|-----|--------------------|------|------|
| 5.1 | <i>Staff costs</i> | 2022 | 2021 |
| | | £ | £ |

| | | |
|-------------------------------------------|---------------|---------------|
| Gross wages salaries and benefits in kind | 17,658 | 17,878 |
| Employers National Insurance costs | - | - |
| | <u>17,658</u> | <u>17,878</u> |

5.2 *Number of employees*

| | | |
|--------------------------------------------------------------|--------|--------|
| The average monthly number of employees during the year was: | 2022 | 2021 |
| | Number | Number |

| | | |
|-----------------------|----------|----------|
| Charitable activities | 4 | 4 |
| | <u>4</u> | <u>4</u> |

6 Tangible Fixed Assets

| | Office Equipment £ | Furniture & Fixture £ | Total £ |
|--|-----------------------------------|------------------------------------------|--------------------|
|--|-----------------------------------|------------------------------------------|--------------------|

Cost

| | | | |
|-----------------|--------|-------|--------|
| At 1 April 2021 | 14,849 | 2,704 | 17,553 |
| Additions | 800 | - | 800 |

| | | | |
|------------------|---------------|--------------|---------------|
| At 31 March 2022 | <u>15,649</u> | <u>2,704</u> | <u>18,353</u> |
|------------------|---------------|--------------|---------------|

Depreciation

| | | | |
|---------------------|--------|-------|--------|
| At 1 April 2021 | 14,169 | 2,679 | 16,848 |
| Charged in the Year | 370 | 6 | 376 |

| | | | |
|------------------|---------------|--------------|---------------|
| At 31 March 2022 | <u>14,539</u> | <u>2,685</u> | <u>17,224</u> |
|------------------|---------------|--------------|---------------|

Net Book Value

| | | | |
|------------------|--------------|-----------|--------------|
| At 31 March 2022 | <u>1,110</u> | <u>19</u> | <u>1,129</u> |
|------------------|--------------|-----------|--------------|

| | | | |
|------------------|------------|-----------|------------|
| At 31 March 2021 | <u>680</u> | <u>26</u> | <u>706</u> |
|------------------|------------|-----------|------------|

| | | | |
|----|--------------------------------------------------------|------|------|
| 7. | Creditors – Amounts falling due within one year | 2022 | 2021 |
| | | £ | £ |

| | | |
|--------------------------|------------|------------|
| Other creditors | - | - |
| Accountancy fees 2021/22 | 400 | 800 |
| | <u>400</u> | <u>800</u> |