

Company Registration Number - 06608585

The Charity Registration Number is :- 1128218

East Africa Welfare and Development Association

Report and Accounts

30 June 2021



East Africa Welfare and Development Association
Report and accounts for the year ended 30 June 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Statement of Financial Activities - Prior Year statement	11
Movements in funds	13
Income and Expenditure account	14
Balance sheet	15
Notes to the accounts	16

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

The Trustees present their Report and Accounts for the year ended 30 June 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- East Africa Welfare and Development Association

The charity is also known by its operating name, East Africa Welfare and Development Association

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1128218

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

72 Ansell House

Mile End Road, Mile End

London, E1 4UX

Telephone: (0)2077917491 Email Address: ewadalondon@hotmail.co.uk Web address:
<http://www.ewada.org.uk>

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

The Trustees in office on the date the report was approved were:-

Mr Adam Hassan SAED, Ms Zahra Mohamed ALI, and Mr Faisal ADAM.

The following persons served as Trustees during the year ended 30 June 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal activity of the charity is:

- 1) To provide or assist in the provision of facilities for their advancement of education and in the interests of social welfare for recreation or other leisure time activities of (principally) young people who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- 2) To relieve poverty, sickness and distress and to advance education for the benefit of people in Somaliland (No activities taken in Somalia during the year) and the somali community in the UK.

The main activities undertaken in relation to those purposes during the year.

East Africa Welfare and Development Association (EWADA) has delivered various activities for the people of East Africa. EWADA has carrying out variety of different mini and major projects including an ongoing project of a school, sponsoring orphans, Qurbani meat distribution, emergency food.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1- Teaching at orphan house
- 2- Water distribution
- 3- Food project
- 4- Meat distribution
- 5- Maintenance of running of water boreholes
- 6- School project

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

The main achievements and performance of the charity during the year.

Following are the projects conducted during the year:-

Teaching at orphans' School:

As usual, Hufaz (students) were supported towards their studies during the year.

Qurbani Project:

This year EWADA also runs Qurbani project (through the help of its charity partners) to distribute fresh meat to the poorest people who hardly get any chance to eat meat. Some of them so poor that they wait whole year for this event and finally they get meat donated. Like other years, this year EWADA also distributed meat to poor families living in different parts of Somaliland again.

Water Project:

Almost every year Somaliland suffers from severe drought and many people dies due to lack of water. Right from the beginning, EWADA strongly focuses on supplying drinking water to the neediest people in Somaliland. To make sure people have access to clean drinking water, EWADA has been digging water boreholes. Water borehole is a very deep dig water pump. The charity also maintains the boreholes already dig in the past and utilises them to ensure the access to drinking water for poor people.

EWADA has its own fleet of water supplying trucks. With these Water trucks everyday EWADA distributes free water to the people live in remote areas. Schools, hospitals and Masjids are also beneficiaries of this distribution. In some areas where water level is not too deep EWADA digs water well and tube well.

Food Project:

EWADA runs food project (for orphans studying in school & general public) throughout the year and particularly in the holy month of Ramadan. The beneficiaries of this projects are general public and orphaned students studying at boarding schools.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Due to harsh weather and poor economic conditions caused by continuous drought (as in these conditions most of people's livestock died), people could not do farming and earn their livelihood. This environment causing Internal Displaced People (IDPs). These harsh conditions made a lot of people to be malnourished and dead. During the year we (EWADA) provided such families food and water.

At large, a lot of people have been supported as usual by us during the year. This support varies from providing them food, meat, water and clothing all around year around and in particular in the holy month of Ramadan and Haj (Qurbani time).

Our ongoing project, for orphans to educate them for secular as well as religious education, is still ongoing and helping the young generation in Somaliland.

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

The degree to which the achievements and performance during the year have benefited wider society.

- 1- Continuous food & water support,
- 2- Sustained charitable projects, and
- 3- Providing means to make affectees/people being self-sufficient.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

(1) Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Bankers	Al Rayan Bank
Accountants	Birchtree Sullivan Chareterd Certified Accountants

Financial review

The charity's financial position at the end of the year ended 30 June 2021

The financial position of the charity at 30 June 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 £	2020 £
Net income/(expenditure)	41,658	(10,478)
Unrestricted Revenue Funds available for the general purposes of the charity	17,613	13,159
Restricted Revenue Funds	37,618	414
Total Funds	55,231	13,573

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

Financial review of the position at the reporting date, 30 June 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

East Africa Welfare and Development Association (EWADA) has a policy to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of EWADA to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Details of The Independent Examiner

Imran Asif FCCA

Member of Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

East Africa Welfare and Development Association

Company Registration Number - 06608585

Trustees' Annual Report for the year ended 30 June 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 24.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements 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.

This report was approved by the board of trustees on 10 March 2021.



Adam Hassan Saed (Mar 10, 2022,
2:42pm)

Mr Adam Hassan Saed
Director and Trustee

East Africa Welfare and Development Association

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 24 for the year ended 30 June 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

East Africa Welfare and Development Association

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

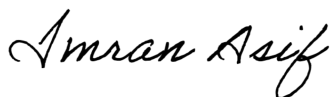
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 10 March 2021

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2021**

***Statement of Financial Activities (including the Income and Expenditure Account for
the year ended 30 June 2021, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	81,620	150,904	232,524	206,143
Other	A5	780	-	780	15
Total income	A	82,400	150,904	233,304	206,158
Expenditure on:					
Raising funds	B1	40,914	-	40,914	19,800
Charitable activities	B2	16,071	113,700	129,771	196,836
Other	B3	-	-	-	-
Total expenditure	B	56,985	113,700	170,685	216,636
Net income/(expenditure) for the year		25,415	37,204	62,619	(10,478)
Transfers between funds	C	(20,961)	-	(20,961)	-
Net income after transfers	A-B-C	4,454	37,204	41,658	(10,478)
Net movement in funds		4,454	37,204	41,658	(10,478)
Reconciliation of funds:-					
	E				
Total funds brought forward		13,159	414	13,573	24,051
Total funds carried forward		17,613	37,618	55,231	13,573

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 24 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2021**

**East Africa Welfare and Development Association - Analysis of prior year total funds,
as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	31,133	175,010	206,143
Other	A5	15	-	15
Total income	A	31,148	175,010	206,158
Expenditure on:				
Raising funds	B1	19,800	-	19,800
Charitable activities	B2	16,272	175,010	196,836
Other	B3	5,554	-	-
Total expenditure	B	41,626	175,010	216,636
Net expenditure for the year		(10,478)	-	(10,478)
Net income after transfers		(10,478)	-	(10,478)
Net movement in funds		(10,478)	-	(10,478)
Reconciliation of funds:-	E			
Total funds brought forward		23,637	414	24,051
Total funds carried forward		13,159	414	13,573

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 16 to 24 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2021**

Statement of Total Recognised Gains and Losses for the year ended 30 June 2021

	2021 £	2020 £
Surplus/(deficit) for the year :-		
Net excess of income over expenditure from operations before tax	62,619	(10,478)
Realised net Gains Foreign Exchange Difference	-	15
<i>Income from operations before tax in the Statement of Financial Activities</i>	62,619	(10,463)
Net Movement in funds before taxation	62,619	(10,463)
Funds generated in the year as shown on Statement of Financial Activities	62,619	(10,463)

The notes attached on pages 16 to 24 form an integral part of these accounts.

**East Africa Welfare and Development Association - Resources applied in the year
ended 30 June 2021 towards fixed assets for Charity use:-**

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	41,658	(10,478)
Net resources available to fund charitable activities	41,658	(10,478)

The notes attached on pages 16 to 24 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2021**

Movements in revenue and capital funds for the year ended 30 June 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	13,159	414	13,573	24,051
Recognised gains and losses before transfers	25,415	37,204	62,619	(10,478)
	38,574	37,618	76,192	13,573
Prior Year Adjustment	(20,961)	-	(20,961)	-
Closing revenue funds	17,613	37,618	55,231	13,573

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	17,613	37,618	55,231	13,573

The notes attached on pages 16 to 24 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2021**

**East Africa Welfare and Development Association
Income and Expenditure Account for the year ended 30 June 2021 as required by the
Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	232,524	206,143
Investment income		
Gross income in the year before exceptional items	232,524	206,143
Exceptional items:		
Foreign Exchange Difference	780	15
Gross income in the year including exceptional items	233,304	206,158
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	129,051	196,116
Fundraising costs	40,914	19,800
Governance costs	720	720
Other expenditure	-	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	170,685	216,636
Net income before tax in the financial year	62,619	(10,478)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	62,619	(10,478)
Retained surplus for the financial year	62,619	(10,478)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 24 form an integral part of these accounts.

East Africa Welfare and Development Association - Balance Sheet as at 30 June 2021

	SORP		2021	2020
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand	B4		129,678	81,970
Creditors: amounts falling due within one year	10	C1	<u>(74,447)</u>	<u>(68,397)</u>
Net current assets			55,231	13,573
The total net assets of the charity			<u>55,231</u>	<u>13,573</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	14	D2	37,618	414
Unrestricted Funds				
Unrestricted Revenue Funds	14	D3	17,613	13,159
Designated Funds				
Total charity funds			<u>55,231</u>	<u>13,573</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements 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.



Adam Hassan Saed (Mar 10, 2022,
2:42pm)

Mr Adam Hassan Saed

Trustee

Approved by the board of trustees on 10 March 2021

The notes attached on pages 16 to 24 form an integral part of these accounts.

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Creditors and provisions

These are the amounts owing by the charity to creditors which are due to be paid within one year from the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 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.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Defined benefit pension scheme

N/A

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2021

7 Heritage assets not included in the accounts

N/A

8 Investment pooling schemes and arrangements

N/A

9 This charity as a subsidiary of another organisation

N/A

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	70,127	64,077
Accruals	4,320	4,320
	74,447	68,397

11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 July 2020	13,573	24,051
Prior year adjustments	(20,961)	-
At 1 July 2020	(7,388)	24,051
Surplus/(loss) after tax for the year	62,619	(10,478)
At 30 June 2021	55,231	13,573

12 No related party transactions

There were no transactions with related parties in the year.

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2021

13 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	92,060		37,618	129,678
Current Liabilities	(74,447)	-	-	(74,447)
	17,613	-	37,618	55,231
At 1 July 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	81,556	-	414	81,970
Current Liabilities	(68,397)	-	-	(68,397)
	13,159	-	414	13,573

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 15 £	Transfers between funds in 2021 See Note 16 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	13,159	25,415	(20,961)	17,613
Total unrestricted and designated funds	13,159	25,415	(20,961)	17,613
Restricted funds:-				
Restricted Revenue Funds	414	37,204	-	37,618
Total restricted funds	414	37,204	-	55,231
Total charity funds	13,573	62,619	(20,961)	55,231

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2021

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	82,400	(56,985)	-	25,415
Restricted funds:-				
Restricted Revenue Funds	150,904	(113,700)	-	37,204
	<u>233,304</u>	<u>(170,685)</u>	<u>-</u>	<u>62,619</u>

16 Details of transfers between funds in the year as shown in Note 14

The transfers shown in note 14 above are:-	2021
	£
Prior Year Adjustment	(20,961)
Net transfers	<u>(20,961)</u>

17 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	N/A
Designated Fixed Asset Funds	N/A

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

18 Ultimate controlling party

The charity is under the control of its legal members.

East Africa Welfare and Development Association

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	81,620	79,444	161,064	170,815
Hamdi Farah	-	-	-	3,712
A Ali	-	2,308	2,308	-
S N Begum	-	6,000	6,000	3,000
Amina Mohamoud	-	2,500	2,500	-
Human Aid	-	-	-	4,000
Younis Mohamed	-	-	-	3,350
NR Khandaker	-	1,000	1,000	-
NA Safa	-	3,000	3,000	-
LK Kambi	-	28,045	28,045	-
S Begum	-	1,500	1,500	-
Total donations and gifts from individuals	81,620	123,797	205,417	184,877
Revenue grants from government and public bodies				
Gift Aid	-	-	-	3,498
Total public sector revenue grants	-	-	-	3,498
Revenue grants and donations from non public bodies				
Muslim Charity	-	24,687	24,687	14,928
Muslim Help	-	2,420	2,420	840
Unique School	-	-	-	-
GAT	-	-	-	2,000
Total private sector revenue grants	-	27,107	27,107	17,768
Total Donations and Legacies	81,620	150,904	232,524	206,143

20 Other income and gains

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Summary of Realised Gains				
Foreign Exchange Difference	780	-	780	15
Total other income	780	-	780	15

East Africa Welfare and Development Association

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Teaching & Boarding at orphans School	-	10,789	10,789	9,090
Water Borehole Project	-	-	-	22,578
Qurbani Project	-	43,649	43,649	12,784
Water Supplies	12,383	30,338	42,721	45,921
Food	-	20,964	20,964	65,799
Masjid Project	-	7,960	7,960	32,365
Quran Distribution	-	-	-	2,025
Total direct spending	B2a 12,383	113,700	126,083	190,562

22 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Volunteer costs				
Travel and subsistence - volunteers	-	-	-	1,480
Premises Expenses				
Room Hire	-	-	-	450
Administrative overheads				
Sundry expenses	861	-	861	188
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,440	-	1,440	1,440
Financial costs				
Bank charges	667	-	667	1,996
Support costs before reallocation	2,968	-	2,968	5,554
Less support costs reallocated to specific activities				
To non charitable costs	-	-	-	-
Total support costs	2,968	-	2,968	5,554

The basis of allocation of costs between activities is described under accounting policies

East Africa Welfare and Development Association

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

23 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	720	-	720	720
Total Governance costs	720	-	720	720

24 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a 12,383	113,700	126,083	190,562
Total support costs	B2d 2,968	-	2,968	5,554
Total Governance costs	B2e 720	-	720	720
Total charitable expenditure	B2 16,071	113,700	129,771	196,836

25 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of fundraising activities	40,914	-	40,914	19,800
Total fundraising costs	B1 40,914	-	40,914	19,800

26 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Reallocated from support costs	-	-	-	-
Non charity expenditure	B3b -	-	-	-

27 Total of other expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Non charity expenditure	-	-	-	-
Total other expenditure	B3 -	-	-	-

East Africa Welfare and Development Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2021

This analysis is classsified by activity and not by conventional nominal descriptions.

28 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	232,524	206,143
Other income	A5	780	15
Total income as shown in the SOFA	A	233,304	206,158
Categories of income			
Income from exchange transactions		233,304	206,158

29 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Total Governance costs as detailed in Note 23	-	720	-	720	720
A1. Expenditure on charitable activities directly attributable to activities	126,083			126,083	190,562
B2. Volunteer costs		1,480		-	2,310
B3. Premises Expenses		450		-	
B4. Administrative overheads		188		861	662
B5. Professional Fees		1,440		1,440	4,265
B6. Financial costs		1,996		667	1,995
Total charitable expenditure	126,083	6,274	-	129,771	200,514

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 24

East Africa Welfare and Development Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2021

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Governance cost	720	-	-	-	720

30 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2021 £	Fundraising activities 2020 £
Direct fundraising costs	40,914	19,800
<i>Governance costs</i>	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 23	720	720
Total non charitable expenditure	2021 £ 40,914	2020 £ 19,800
Total costs of Fundraising activities	40,914	19,800
Total non charitable expenditure	40,914	19,800

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 27