

Company Registration Number - 06608585

The Charity Registration Number is :- 1128218

## East Africa Welfare and Development Association

### Report and Accounts

30 June 2023



**East Africa Welfare and Development Association**  
**Report and accounts for the year ended 30 June 2023**

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## **East Africa Welfare and Development Association**

Company Registration Number - 06608585

### **Trustees' Annual Report for the year ended 30 June 2023**

The Trustees present their Report and Accounts for the year ended 30 June 2023, 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>

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

## **East Africa Welfare and Development Association**

Company Registration Number - 06608585

### **Trustees' Annual Report for the year ended 30 June 2023**

**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 2023 :-**

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- Masjid project
- 7- Fire Rehab
- 8- Medical project
- 9- School project
- 10- Housing for community

## **East Africa Welfare and Development Association**

Company Registration Number - 06608585

### **Trustees' Annual Report for the year ended 30 June 2023**

#### **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 2023

***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 2023***

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|                                                                              | 2023    | 2022   |
|------------------------------------------------------------------------------|---------|--------|
|                                                                              | £       | £      |
| <b>Net (expenditure)/income</b>                                              | (7,609) | 41,678 |
| Unrestricted Revenue Funds available for the general purposes of the charity | 18,060  | 6,219  |
| Restricted Revenue Funds                                                     | -       | 19,450 |
| <b>Total Funds</b>                                                           | 18,060  | 25,669 |

***Financial review of the position at the reporting date, 30 June 2023 .***

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

## **East Africa Welfare and Development Association**

Company Registration Number - 06608585

### **Trustees' Annual Report for the year ended 30 June 2023**

#### ***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.

#### **Details of The Independent Examiner**

Imran Asif FCCA

Member of Chartered Certified Accountants

Unit 301

Lock Studios

7 Corsican Square

London

E3 3YD

#### **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

## **East Africa Welfare and Development Association**

Company Registration Number - 06608585

### **Trustees' Annual Report for the year ended 30 June 2023**

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.

### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 9 to 21.

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 4 April 2024.



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Adam Hassan Saed (Apr 8, 2024, 3:14pm)

Mr Hassan Adam  
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 2023**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 21 for the year ended 30 June 2023 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 14.

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

As described on page 5, 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

Unit 301  
Lock Studios  
7 Corsican Square  
London  
E3 3YD

This report was signed on 4 April 2024

**East Africa Welfare and Development Association - Statement of Financial Activities  
for the year ended 30 June 2023**

***Statement of Financial Activities (including the Income and Expenditure Account for  
the year ended 30 June 2023, as required by the Companies Act 2006)***

|                                              | SORP<br>Ref  | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted<br>Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|----------------------------------------------|--------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
|                                              |              | 2023<br>£                             | 2023<br>£                           | 2023<br>£                   | 2022<br>£                 |
| <b>Income &amp; Endowments from:</b>         |              |                                       |                                     |                             |                           |
| Donations & Legacies                         | A1           | 122,179                               | 92,688                              | <b>214,867</b>              | 228,732                   |
| Other                                        | A5           | -                                     | -                                   | -                           | 487                       |
| <b>Total income</b>                          | <b>A</b>     | <b>122,179</b>                        | <b>92,688</b>                       | <b>214,867</b>              | <b>229,219</b>            |
| <b>Expenditure on:</b>                       |              |                                       |                                     |                             |                           |
| Raising funds                                | B1           | 33,654                                | -                                   | <b>33,654</b>               | 28,850                    |
| Charitable activities                        | B2           | 76,474                                | 112,138                             | <b>188,612</b>              | 158,691                   |
| Other                                        | B3           | 210                                   | -                                   | <b>210</b>                  | -                         |
| <b>Total expenditure</b>                     | <b>B</b>     | <b>110,338</b>                        | <b>112,138</b>                      | <b>222,476</b>              | <b>187,541</b>            |
| <b>Net (expenditure)/income for the year</b> |              | <b>11,841</b>                         | <b>(19,450)</b>                     | <b>(7,609)</b>              | <b>41,678</b>             |
| <b>Net income after transfers</b>            | <b>A-B-C</b> | <b>11,841</b>                         | <b>(19,450)</b>                     | <b>(7,609)</b>              | <b>41,678</b>             |
| <b>Net movement in funds</b>                 |              | <b>11,841</b>                         | <b>(19,450)</b>                     | <b>(7,609)</b>              | <b>41,678</b>             |
| <b>Reconciliation of funds:-</b>             | <b>E</b>     |                                       |                                     |                             |                           |
| <b>Total funds brought forward</b>           |              | 6,219                                 | 19,450                              | <b>25,669</b>               | 55,231                    |
| <b>Total funds carried forward</b>           |              | <b>18,060</b>                         | <b>-</b>                            | <b>18,060</b>               | <b>96,909</b>             |

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 14 to 21 form an integral part of these accounts.**

**East Africa Welfare and Development Association - Statement of Financial Activities  
for the year ended 30 June 2023**

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

|                                    | SORP<br>Ref | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|------------------------------------|-------------|--------------------------------------------------|------------------------------------------------|----------------------------------------|
| <b>Income from:</b>                |             |                                                  |                                                |                                        |
| Donations & Legacies               | A1          | 83,666                                           | 73,826                                         | <b>228,732</b>                         |
| Other                              | A5          | 487                                              | -                                              | <b>487</b>                             |
| <b>Total income</b>                | <b>A</b>    | <b>84,153</b>                                    | <b>73,826</b>                                  | <b>229,219</b>                         |
| <b>Expenditure on:</b>             |             |                                                  |                                                |                                        |
| Raising funds                      | B1          | 28,850                                           | -                                              | <b>28,850</b>                          |
| Charitable activities              | B2          | 63,815                                           | 94,876                                         | <b>158,691</b>                         |
| <b>Total expenditure</b>           | <b>B</b>    | <b>92,665</b>                                    | <b>94,876</b>                                  | <b>187,541</b>                         |
| <b>Net income for the year</b>     |             | <b>(8,512)</b>                                   | <b>(21,050)</b>                                | <b>41,678</b>                          |
| <b>Transfers between funds</b>     | <b>C</b>    | <b>(2,882)</b>                                   | <b>2,882</b>                                   | <b>-</b>                               |
| <b>Net income after transfers</b>  |             | <b>(11,394)</b>                                  | <b>(18,168)</b>                                | <b>41,678</b>                          |
| <b>Net movement in funds</b>       |             | <b>(11,394)</b>                                  | <b>(18,168)</b>                                | <b>41,678</b>                          |
| <b>Reconciliation of funds:-</b>   | <b>E</b>    |                                                  |                                                |                                        |
| <b>Total funds brought forward</b> |             | <b>17,613</b>                                    | <b>37,618</b>                                  | <b>55,231</b>                          |
| <b>Total funds carried forward</b> |             | <b>6,219</b>                                     | <b>19,450</b>                                  | <b>96,909</b>                          |

**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 14 to 21 form an integral part of these accounts.**

**East Africa Welfare and Development Association - Statement of Financial Activities  
for the year ended 30 June 2023**

**Statement of Total Recognised Gains and Losses for the year ended 30 June 2023**

|                                                                                   | 2023<br>£      | 2022<br>£     |
|-----------------------------------------------------------------------------------|----------------|---------------|
| <b>(Deficit)/surplus for the year :-</b>                                          |                |               |
| Net excess of income over expenditure from operations before tax                  | (7,399)        | 41,678        |
| Realised net (Losses)/gains Foreign Exchange Difference                           | (210)          | 487           |
| <b>Income from operations before tax in the Statement of Financial Activities</b> | <b>(7,609)</b> | <b>42,165</b> |
| <b>Net Movement in funds before taxation</b>                                      | <b>(7,609)</b> | <b>42,165</b> |
| <b>Funds generated in the year as shown on Statement of Financial Activities</b>  | <b>(7,609)</b> | <b>42,165</b> |

The notes attached on pages 14 to 21 form an integral part of these accounts.

**East Africa Welfare and Development Association - Resources applied in the year  
ended 30 June 2023 towards fixed assets for Charity use:-**

|                                                              | 2023<br>£      | 2022<br>£     |
|--------------------------------------------------------------|----------------|---------------|
| Funds generated in the year as detailed in the SOFA          | (7,609)        | 41,678        |
| <b>Net resources available to fund charitable activities</b> | <b>(7,609)</b> | <b>41,678</b> |

The notes attached on pages 14 to 21 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 30 June 2023**

**Revenue accumulated funds**

|                                              | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last year<br>Total Funds<br>2022<br>£ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | 6,219                              | 19,450                           | 25,669                      | 55,231                                |
| Recognised gains and losses before transfers | 11,841                             | (19,450)                         | (7,609)                     | 41,678                                |
|                                              | <b>18,060</b>                      | <b>-</b>                         | <b>18,060</b>               | <b>96,909</b>                         |
| <b>Closing revenue funds</b>                 | <b>15,178</b>                      | <b>2,882</b>                     | <b>18,060</b>               | <b>96,909</b>                         |

**Summary of funds**

|                           | Unrestricted<br>and<br>Designated funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last Year<br>Total Funds<br>2022<br>£ |
|---------------------------|------------------------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 15,178                                               | 2,882                            | 18,060                      | 96,909                                |

The notes attached on pages 14 to 21 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities  
for the year ended 30 June 2023**

**East Africa Welfare and Development Association  
Income and Expenditure Account for the year ended 30 June 2023 as required by the  
Companies Act 2006**

|                                                                                | 2023<br>£      | 2022<br>£      |
|--------------------------------------------------------------------------------|----------------|----------------|
| <b>Income</b>                                                                  |                |                |
| Income from operations                                                         | 214,867        | 228,732        |
| Investment income                                                              |                |                |
| <b>Gross income in the year before exceptional items</b>                       | <b>214,867</b> | <b>228,732</b> |
| <b>Exceptional items:</b>                                                      |                |                |
| Foreign Exchange Difference                                                    | -              | 487            |
| <b>Gross income in the year including exceptional items</b>                    | <b>214,867</b> | <b>229,219</b> |
| <b>Expenditure</b>                                                             |                |                |
| Charitable expenditure, excluding depreciation and amortisation                | 187,592        | 157,827        |
| Fundraising costs                                                              | 33,654         | 28,850         |
| Governance costs                                                               | 1,020          | 864            |
| Realised losses on disposals of social investments which are programme related | -              | -              |
| Foreign Exchange Difference                                                    | 210            | -              |
| <b>Total expenditure in the year</b>                                           | <b>222,476</b> | <b>187,541</b> |
| <b>Net income before tax in the financial year</b>                             | <b>(7,609)</b> | <b>41,678</b>  |
| Tax on surplus on ordinary activities                                          | -              | -              |
| <b>Net income after tax in the financial year</b>                              | <b>(7,609)</b> | <b>41,678</b>  |
| <b>Retained surplus for the financial year</b>                                 | <b>(7,609)</b> | <b>41,678</b>  |

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 14 to 21 form an integral part of these accounts.**

# East Africa Welfare and Development Association - Balance Sheet as at 30 June 2023

|                                                       | Note | SORP<br>Ref | 2023<br>£       | 2022<br>£       |
|-------------------------------------------------------|------|-------------|-----------------|-----------------|
| <b>Current assets</b>                                 |      | B           |                 |                 |
| Cash at bank and in hand                              |      | B4          | 30,510          | 52,666          |
| <b>Creditors: amounts falling due within one year</b> | 7    | C1          | <u>(12,450)</u> | <u>(26,997)</u> |
| <b>Net current assets</b>                             |      |             | 18,060          | 25,669          |
| <b>The total net assets of the charity</b>            |      |             | <u>18,060</u>   | <u>25,669</u>   |

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

## Restricted funds

## Unrestricted Funds

|                            |    |    |        |       |
|----------------------------|----|----|--------|-------|
| Unrestricted Revenue Funds | 11 | D3 | 18,060 | 6,219 |
|----------------------------|----|----|--------|-------|

## Designated Funds

|                            |  |  |               |               |
|----------------------------|--|--|---------------|---------------|
| <b>Total charity funds</b> |  |  | <u>18,060</u> | <u>25,669</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 8.

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.

Ad

Adam Hassan Saed (Apr 8, 2024, 3:14pm)

## Mr Hassan Adam

Trustee

Approved by the board of trustees on 4 April 2024

The notes attached on pages 14 to 21 form an integral part of these accounts.

# East Africa Welfare and Development Association

## Notes to the Accounts for the year ended 30 June 2023

### 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 Staff costs and emoluments

|                                                                | 2023         | 2022         |
|----------------------------------------------------------------|--------------|--------------|
|                                                                | £            | £            |
| Gross Salaries excluding trustees and key management personnel | 3,977        | 7,000        |
| <b>Total salaries, wages and related costs</b>                 | <b>3,977</b> | <b>7,000</b> |

# East Africa Welfare and Development Association

## Notes to the Accounts for the year ended 30 June 2023

### 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.

### 7 Creditors: amounts falling due within one year

|                 | 2023          | 2022          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Trade creditors | 7,800         | 23,805        |
| Accruals        | 4,650         | 3,192         |
|                 | <b>12,450</b> | <b>26,997</b> |

### 8 Income and Expenditure account summary

|                                       | 2023          | 2022          |
|---------------------------------------|---------------|---------------|
|                                       | £             | £             |
| <b>At 1 July 2022</b>                 | 96,909        | 55,231        |
| (Loss)/surplus after tax for the year | (7,609)       | 41,678        |
| <b>At 30 June 2023</b>                | <b>89,300</b> | <b>96,909</b> |

### 9 No related party transactions

There were no transactions with related parties in the year.

### 10 Particulars of how particular funds are represented by assets and liabilities

| <b>At 30 June 2023</b> | Unrestricted funds | Designated funds | Restricted funds | Total Funds     |
|------------------------|--------------------|------------------|------------------|-----------------|
|                        | £                  | £                | £                | £               |
| Current Assets         | 30,510             | -                | -                | <b>30,510</b>   |
| Current Liabilities    | (12,450)           | -                | -                | <b>(12,450)</b> |
|                        | <b>18,060</b>      | <b>-</b>         | <b>-</b>         | <b>18,060</b>   |
| <b>At 1 July 2022</b>  | Unrestricted funds | Designated funds | Restricted funds | Total Funds     |
|                        | £                  | £                | £                | £               |
| Current Assets         | 33,216             | -                | 19,450           | <b>52,666</b>   |
| Current Liabilities    | (26,997)           | -                | -                | <b>(26,997)</b> |
|                        | <b>6,219</b>       | <b>-</b>         | <b>19,450</b>    | <b>25,669</b>   |

### 11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

|                                                | Funds brought forward from 2022 | Movement in funds in 2023 | Transfers between funds in 2023 | Funds carried forward to 2024 |
|------------------------------------------------|---------------------------------|---------------------------|---------------------------------|-------------------------------|
|                                                | £                               | See Note 12 £             | See Note 0 £                    | £                             |
| <b>Unrestricted and designated funds:-</b>     |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds                     | 9,101                           | 11,841                    | (2,882)                         | <b>18,060</b>                 |
| <b>Total unrestricted and designated funds</b> | <b>9,101</b>                    | <b>11,841</b>             | <b>(2,882)</b>                  | <b>18,060</b>                 |

## East Africa Welfare and Development Association

### Notes to the Accounts for the year ended 30 June 2023

#### *Restricted funds:-*

|                               |               |                 |              |               |
|-------------------------------|---------------|-----------------|--------------|---------------|
| Restricted Fixed Asset Funds  | -             | -               | -            | -             |
| Restricted Revenue Funds      | 16,568        | (19,450)        | 2,882        | -             |
| <b>Total restricted funds</b> | <b>16,568</b> | <b>(19,450)</b> | <b>2,882</b> | <b>18,060</b> |
| <b>Total charity funds</b>    | <b>25,669</b> | <b>(7,609)</b>  | <b>-</b>     | <b>18,060</b> |

#### 12 Analysis of movements in funds over the year as shown in Note 11

|                                                   | Income         | Expenditure      | Other<br>Gains &<br>Losses | Movement<br>in funds |
|---------------------------------------------------|----------------|------------------|----------------------------|----------------------|
|                                                   | 2023           | 2023             | 2023                       | 2023                 |
|                                                   | £              | £                | £                          | £                    |
| <b><i>Unrestricted and designated funds:-</i></b> |                |                  |                            |                      |
| Unrestricted Revenue Funds                        | 122,179        | (110,338)        | -                          | 11,841               |
| <b><i>Restricted funds:-</i></b>                  |                |                  |                            |                      |
| Restricted Revenue Funds                          | 92,688         | (112,138)        | -                          | (19,450)             |
|                                                   | <b>214,867</b> | <b>(222,476)</b> | <b>-</b>                   | <b>(7,609)</b>       |

#### 13 The purposes for which the funds as detailed in note 11 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.                            |

#### 14 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 2023 as required by the SORP 2015

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

### 15 Donations and Legacies

|                                                            | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Donations and gifts from individuals</b>                |                                                    |                                                  |                                          |                                        |
| Small donations individually less than £1000               | 91,205                                             | 9,983                                            | <b>101,188</b>                           | 161,064                                |
| Hamdi Farah                                                | -                                                  | -                                                | -                                        | 1,000                                  |
| A Ali                                                      | 6,979                                              | -                                                | <b>6,979</b>                             | -                                      |
| S N Begum                                                  | -                                                  | 13,000                                           | <b>13,000</b>                            | 6,700                                  |
| Amina Mohamoud                                             | 22,000                                             | -                                                | <b>22,000</b>                            | -                                      |
| Human Aid                                                  | -                                                  | -                                                | -                                        | 16,900                                 |
| Younis Mohamed                                             | -                                                  | -                                                | -                                        | 4,105                                  |
| Hosna Ara                                                  | -                                                  | 3,000                                            | <b>3,000</b>                             | -                                      |
| LK Lambi                                                   | -                                                  | -                                                | -                                        | 7,002                                  |
| <b>Total donations and gifts from individuals</b>          | <b>120,184</b>                                     | <b>25,983</b>                                    | <b>146,167</b>                           | <b>196,771</b>                         |
| <b>Revenue grants and donations from non public bodies</b> |                                                    |                                                  |                                          |                                        |
| Muslim Charity                                             | -                                                  | 60,550                                           | <b>60,550</b>                            | 5,460                                  |
| Muslim Help                                                | -                                                  | 4,150                                            | <b>4,150</b>                             | -                                      |
| Kafaalo Foundation                                         | -                                                  | -                                                | -                                        | 21,000                                 |
| Iqra International                                         | -                                                  | 2,005                                            | <b>2,005</b>                             | 3,001                                  |
| GAT                                                        | -                                                  | -                                                | -                                        | 2,500                                  |
| Aika Consulting Ltd                                        | 1,995                                              | -                                                | <b>1,995</b>                             | -                                      |
| <b>Total private sector revenue grants</b>                 | <b>1,995</b>                                       | <b>66,705</b>                                    | <b>68,700</b>                            | <b>31,961</b>                          |
| <b>Total Donations and Legacies</b>                        | <b>122,179</b>                                     | <b>92,688</b>                                    | <b>214,867</b>                           | <b>228,732</b>                         |

### 16 Other income and gains

|                                  | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|----------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Summary of Realised Gains</b> |                                                    |                                                  |                                          |                                        |
| Foreign Exchange Difference      | -                                                  | -                                                | -                                        | 487                                    |
| <b>Total other income</b>        | <b>-</b>                                           | <b>-</b>                                         | <b>-</b>                                 | <b>487</b>                             |

## East Africa Welfare and Development Association

### Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

#### 17 Expenditure on charitable activities - Direct spending

|                                                | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Temporary Staff - Charitable Activities        | 3,977                                              | -                                                | 3,977                                    | 7,000                                  |
| Travel and Subsistence - Charitable Activities | -                                                  | -                                                | -                                        | 2,103                                  |
| Teaching & Boarding at orphans School          | 17,740                                             | 440                                              | 18,180                                   | 17,255                                 |
| Fire Rehab                                     | -                                                  | 10,000                                           | 10,000                                   | 11,000                                 |
| Qurbani Project                                | -                                                  | 33,388                                           | 33,388                                   | 9,775                                  |
| Water Supplies                                 | 17,350                                             | 11,680                                           | 29,030                                   | 30,851                                 |
| Food                                           | -                                                  | 24,230                                           | 24,230                                   | 14,650                                 |
| Medical Projects                               | 5,840                                              | 8,000                                            | 13,840                                   | -                                      |
| School Projects                                | 5,760                                              | -                                                | 5,760                                    | -                                      |
| Bangladesh Call                                | -                                                  | 3,000                                            | 3,000                                    | -                                      |
| Taraweeh/Quran                                 | -                                                  | 3,400                                            | 3,400                                    | -                                      |
| Widow Help                                     | -                                                  | -                                                | -                                        | 360                                    |
| Masjid Project                                 | 11,230                                             | 16,000                                           | 27,230                                   | 56,655                                 |
| House building & refurb                        | 8,800                                              | 2,000                                            | 10,800                                   | 3,800                                  |
| <b>Total direct spending</b>                   | <b>B2a 70,697</b>                                  | <b>112,138</b>                                   | <b>182,835</b>                           | <b>153,449</b>                         |

#### 18 Support costs for charitable activities

|                                                                              | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| <b>Administrative overheads</b>                                              |                                                    |                                                  |                                          |                                        |
| Sundry expenses                                                              | 1,160                                              | -                                                | 1,160                                    | 903                                    |
| <b>Professional fees paid to advisors other than the auditor or examiner</b> |                                                    |                                                  |                                          |                                        |
| Accountancy fees other than examination or audit fees                        | 1,980                                              | -                                                | 1,980                                    | 1,728                                  |
| Consultancy fees                                                             | 1,050                                              | -                                                | 1,050                                    | 540                                    |
| Management fees                                                              | -                                                  | -                                                | -                                        | 600                                    |
| <b>Financial costs</b>                                                       |                                                    |                                                  |                                          |                                        |
| Bank charges                                                                 | 567                                                | -                                                | 567                                      | 607                                    |
| <b>Support costs before reallocation</b>                                     | <b>4,757</b>                                       | <b>-</b>                                         | <b>4,757</b>                             | <b>4,378</b>                           |
| <b>Total support costs</b>                                                   | <b>4,757</b>                                       | <b>-</b>                                         | <b>4,757</b>                             | <b>4,378</b>                           |

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 2023 as required by the SORP 2015

### 19 Other Expenditure - Governance costs

|                               | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Independent Examiner's fees   | 1,020                                              | -                                                | 1,020                                    | 864                                    |
| <b>Total Governance costs</b> | <b>1,020</b>                                       | <b>-</b>                                         | <b>1,020</b>                             | <b>864</b>                             |

### 20 Total Charitable expenditure

|                                     | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Total direct spending               | <b>B2a</b> 70,697                                  | 112,138                                          | <b>182,835</b>                           | 153,449                                |
| Total support costs                 | <b>B2d</b> 4,757                                   | -                                                | <b>4,757</b>                             | 4,378                                  |
| Total Governance costs              | <b>B2e</b> 1,020                                   | -                                                | <b>1,020</b>                             | 864                                    |
| <b>Total charitable expenditure</b> | <b>B2</b> <b>76,474</b>                            | <b>112,138</b>                                   | <b>188,612</b>                           | <b>158,691</b>                         |

### 21 Expenditure on raising funds and costs of investment management

|                                | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Cost of fundraising activities | 33,654                                             | -                                                | 33,654                                   | 28,850                                 |
| <b>Total fundraising costs</b> | <b>B1</b> <b>33,654</b>                            | <b>-</b>                                         | <b>33,654</b>                            | <b>28,850</b>                          |

### 22 Gains and losses on fixed asset disposals and summary of impairments

|                             | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-----------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Foreign Exchange Difference | 210                                                | -                                                | 210                                      | -                                      |
| <b>Total losses</b>         | <b>B3</b> <b>210</b>                               | <b>-</b>                                         | <b>210</b>                               | <b>-</b>                               |

### 23 Total of other expenditure

|                                | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--------------------------------|----------------------------------------------------|--------------------------------------------------|------------------------------------------|----------------------------------------|
| Total other expenses and costs | 210                                                | -                                                | 210                                      | -                                      |
| <b>Total other expenditure</b> | <b>B3</b> <b>210</b>                               | <b>-</b>                                         | <b>210</b>                               | <b>-</b>                               |

## East Africa Welfare and Development Association

### Activity analysis of Income and expenditure for the for the year ended 30 June 2023

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

#### 24 Analysis of income by activity

|                                                           | SOFA ref | 2023<br>£      | 2022<br>-      |
|-----------------------------------------------------------|----------|----------------|----------------|
| <b>Activity</b>                                           |          |                |                |
| <b>Summary of Total Income, including the items above</b> |          |                |                |
| Donations & Legacies                                      | A1       | 214,867        | 157,492        |
| Other income                                              | A5       | -              | 487            |
| <b>Total income as shown in the SOFA</b>                  | <b>A</b> | <b>214,867</b> | <b>157,979</b> |
| <b>Categories of income</b>                               |          |                |                |
| Donations & Other Income                                  |          | 214,867        | 157,979        |

#### 25 Analysis of charitable expenditure by activity

##### Summary of charitable costs by activity

|                                                                              | Direct costs   | Support costs | Grant funding of activities | Total          | Total          |
|------------------------------------------------------------------------------|----------------|---------------|-----------------------------|----------------|----------------|
|                                                                              | 2023<br>£      | 2023<br>£     | 2023<br>£                   | 2023<br>£      | 2022<br>£      |
| FxD                                                                          | 210            | -             | -                           | 210            | -              |
| Total Governance costs as detailed in Note 19                                | -              | 1,020         | -                           | 1,020          | 864            |
| A1. Expenditure on charitable activities directly attributable to activities | 182,835        |               |                             | 182,835        | 153,449        |
| B2. Volunteer costs                                                          |                |               |                             | -              | 2,310          |
| B4. Administrative overheads                                                 |                | 903           |                             | 1,160          | 662            |
| B5. Professional Fees                                                        |                | 2,868         |                             | 3,030          | 4,265          |
| B6. Financial costs                                                          |                | 607           |                             | 567            | 1,995          |
| <b>Total charitable expenditure</b>                                          | <b>183,045</b> | <b>5,398</b>  | <b>-</b>                    | <b>188,822</b> | <b>163,545</b> |

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 20

## East Africa Welfare and Development Association

### Activity analysis of Income and expenditure for the for the year ended 30 June 2023

#### Analysis of support and governance costs by charitable activities

| Activity        | Governance | Finance | Human Resources | Other Overheads | Total |
|-----------------|------------|---------|-----------------|-----------------|-------|
| Governance cost | 1,020      | -       | -               | -               | 1,020 |

### 26 Analysis of non charitable expenditure by activity

#### Activity

| <i>Fundraising activities</i>                               | Fundraising activities<br>2023<br>£ | Fundraising activities<br>2022<br>£ |
|-------------------------------------------------------------|-------------------------------------|-------------------------------------|
| Direct fundraising costs                                    | 33,654                              | 28,850                              |
| Indirect fundraising costs:-                                | -                                   | -                                   |
| <i>Governance costs</i>                                     | Governance costs<br>2023<br>£       | Governance costs<br>2022<br>£       |
| Other Expenditure - Governance costs as detailed in Note 19 | 1,020                               | 864                                 |
| <b>Total non charitable expenditure</b>                     | <b>2023<br/>£</b>                   | <b>2022<br/>£</b>                   |
| Total costs of Fundraising activities                       | 33,654                              | 28,850                              |
| <b>Total non charitable expenditure</b>                     | <b>33,654</b>                       | <b>28,850</b>                       |

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 23