

Company Registration Number - 06608585

The Charity Registration Number is :- 1128218

East Africa Welfare and Development Association

Report and Accounts

30 June 2025



East Africa Welfare and Development Association
Report and accounts for the year ended 30 June 2025

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East Africa Welfare and Development Association

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Trustees' Annual Report for the year ended 30 June 2025

The Trustees present their Report and Accounts for the year ended 30 June 2025, 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.

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Trustees' Annual Report for the year ended 30 June 2025

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

Mr Hassan Saed Adam, Mr Faisal Adam, and Mr Abdi-Fatah Adam.

The following persons served as Trustees during the year ended 30 June 2025 :-

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.

Mr Hassan Saed Adam

Mr Faisal Adam

Mr Abdi-Fatah Adam

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.

The East Africa Welfare and Development Association (EWADA) has undertaken a wide range of initiatives to support communities across East Africa. These include sponsoring teachers in regional schools, funding education and boarding costs for orphans, distributing Qurbani meat, and providing emergency and seasonal food supplies. EWADA has also delivered essential infrastructure projects such as constructing sanitary and toilet facilities in remote villages lacking basic amenities, as well as building new masjids and renovating existing ones.

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- Medical project
- 8- Sponsoring teachers at Schools

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Trustees' Annual Report for the year ended 30 June 2025

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

Projects Delivered During the Year:

Teaching at Orphans' Schools

As in previous years, EWADA continued to support Hufaz (students) in their studies, helping orphan children access education and guidance.

Qurbani Project

In collaboration with charity partners, EWADA once again carried out its Qurbani project, distributing fresh meat to some of the poorest individuals, many of whom rarely have the chance to eat meat. For some families, this is the only time in the year they are able to enjoy it.

As in previous years, the distribution reached underprivileged households across multiple regions of Somaliland.

Water Project

Somaliland faces severe drought almost every year, with devastating consequences for communities lacking clean water. Since its inception, EWADA has made access to safe drinking water a priority. The charity has invested in drilling deep water boreholes, specialised wells that draw from underground water reserves, to ensure long-term sustainability. In addition to building new boreholes, EWADA maintains existing ones to keep them operational for the communities that depend on them.

EWADA also runs its own fleet of water delivery trucks, which provide free daily water supplies to underserved areas. Beneficiaries include schools, hospitals, and mosques. In regions with a shallower water table, the charity digs wells and tube wells to create permanent, accessible water solutions.

Food Project

EWADA operates a year-round food initiative, with particular emphasis during the holy month of Ramadan. This project provides nutritious meals to both the wider public and orphaned students living in boarding schools, ensuring that vulnerable groups are consistently supported.

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

Ongoing drought, harsh weather conditions, and economic hardship have severely impacted communities in Somaliland, leading to the loss of livestock, reduced farming opportunities, and widespread displacement. As a result, many families have become internally displaced (IDPs), malnourished, and highly vulnerable.

In response, EWADA has continued to provide vital support throughout the year by delivering food and clean water to affected households. Across multiple regions, we have reached a significant number of beneficiaries, distributing essential supplies including food, water, meat, and clothing—particularly during the holy months of Ramadan and Hajj (Qurbani).

In addition, our educational programme for orphans continues to grow, offering both secular and religious education to nurture, empower, and equip the younger generation in Somaliland with the tools they need for a brighter future.

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Trustees' Annual Report for the year ended 30 June 2025

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

- 1- Ongoing provision of food and water support.
- 2- Implementation of sustainable charitable projects.
- 3- Empowering beneficiaries to achieve self-sufficiency.

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 & Lloyds Bank
Accountants	Birchtree Sullivan Chareterd Certified Accountants

Financial review

The charity's financial position at the end of the year ended 30 June 2025

The financial position of the charity at 30 June 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
Net (expenditure)/income	(24,741)	17,186
Unrestricted Revenue Funds available for the general purposes of the charity	(8,995)	5,915
Restricted Revenue Funds	19,500	29,331
Total Funds	10,505	35,246

Financial review of the position at the reporting date, 30 June 2025 .

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

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Trustees' Annual Report for the year ended 30 June 2025

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

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 :-

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Trustees' Annual Report for the year ended 30 June 2025

- 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.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 22.

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 24 March 2026.

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 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 22 for the year ended 30 June 2025 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 4, 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 24 March 2026

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2025**

***Statement of Financial Activities (including the Income and Expenditure Account for
the year ended 30 June 2025, 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
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	32,190	109,595	141,785	159,528
Other	A5	1,046	-	1,046	-
Total income	A	33,236	109,595	142,831	159,528
Expenditure on:					
Raising funds	B1	7,200	-	7,200	11,222
Charitable activities	B2	35,130	125,242	160,372	130,693
Other	B3	-	-	-	427
Total expenditure	B	42,330	125,242	167,572	142,342
Net (expenditure)/income for the year		(9,094)	(15,647)	(24,741)	17,186
Transfers between funds	C	(5,816)	5,816	-	-
Net income after transfers	A-B-C	(14,910)	(9,831)	(24,741)	17,186
Net movement in funds		(14,910)	(9,831)	(24,741)	17,186
Reconciliation of funds:-					
	E				
Total funds brought forward		5,915	29,331	35,246	18,060
Total funds carried forward		(8,995)	19,500	10,505	35,246

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 22 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2025**

**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 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	26,253	133,275	159,528
Total income	A	<u>26,253</u>	<u>133,275</u>	<u>159,528</u>
Expenditure on:				
Raising funds	B1	11,222	-	11,222
Charitable activities	B2	26,749	103,944	130,693
Other	B3	427	-	427
Total expenditure	B	<u>38,398</u>	<u>103,944</u>	<u>142,342</u>
Net income for the year		(12,145)	29,331	17,186
Transfers between funds	C	(9,881)	9,881	-
Net income after transfers		<u>(22,026)</u>	<u>39,212</u>	<u>17,186</u>
Net movement in funds		<u>(22,026)</u>	<u>39,212</u>	<u>17,186</u>
Reconciliation of funds:-	E			
Total funds brought forward		(1,390)	19,450	18,060
Total funds carried forward		<u>(23,416)</u>	<u>58,662</u>	<u>35,246</u>

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 22 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2025**

Statement of Total Recognised Gains and Losses for the year ended 30 June 2025

	2025 £	2024 £
(Deficit)/surplus for the year :-		
Net excess of income over expenditure from operations before tax	(24,741)	17,613
Realised net Losses Foreign Exchange Difference	-	(427)
Income from operations before tax in the Statement of Financial Activities	(24,741)	17,186
Net Movement in funds before taxation	(24,741)	17,186
Funds generated in the year as shown on Statement of Financial Activities	(24,741)	17,186

The notes attached on pages 14 to 22 form an integral part of these accounts.

**East Africa Welfare and Development Association - Resources applied in the year
ended 30 June 2025 towards fixed assets for Charity use:-**

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	(24,741)	17,186
Net resources available to fund charitable activities	(24,741)	17,186

The notes attached on pages 14 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 June 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	5,915	29,331	35,246	18,060
Recognised gains and losses before transfers	(9,094)	(15,647)	(24,741)	17,186
	(3,179)	13,684	10,505	35,246
Prior Year Adjustment/Inter-fund transfer	(5,816)	11,632	5,816	-
Closing revenue funds	(8,995)	25,316	16,321	35,246

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	(8,995)	25,316	16,321	35,246

The notes attached on pages 14 to 22 form an integral part of these accounts.

**East Africa Welfare and Development Association - Statement of Financial Activities
for the year ended 30 June 2025**

**East Africa Welfare and Development Association
Income and Expenditure Account for the year ended 30 June 2025 as required by the
Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	141,785	159,528
Investment income		
Gross income in the year before exceptional items	141,785	159,528
Exceptional items:		
Foreign Exchange Difference	1,046	-
Gross income in the year including exceptional items	142,831	159,528
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	159,148	129,673
Fundraising costs	7,200	11,222
Governance costs	1,224	1,020
Realised losses on disposals of social investments which are programme related	-	-
Foreign Exchange Difference	-	427
Total expenditure in the year	167,572	142,342
Net income before tax in the financial year	(24,741)	17,186
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(24,741)	17,186
Retained surplus for the financial year	(24,741)	17,186

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 22 form an integral part of these accounts.

East Africa Welfare and Development Association - Balance Sheet as at 30 June 2025

	SORP		2025	2024
	Note	Ref	£	£
Current assets		B		
Cash at bank and in hand		B4	53,867	105,998
Creditors: amounts falling due within one year	11	C1	<u>(43,362)</u>	<u>(70,752)</u>
Net current assets			10,505	35,246
The total net assets of the charity			<u>10,505</u>	<u>35,246</u>

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

Restricted funds				
Restricted Revenue Funds	16	D2	19,500	29,331
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	(8,995)	5,915
Designated Funds				
Total charity funds			<u>10,505</u>	<u>35,246</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.

Mr Hassan Adam

Trustee

Approved by the board of trustees on 24 March 2026

The notes attached on pages 14 to 22 form an integral part of these accounts.

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2025

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

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	13,050	13,505
Total salaries, wages and related costs	13,050	13,505

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2025

6 Defined benefit pension scheme

N/A

7 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.

8 Heritage assets not included in the accounts

N/A

9 Investment pooling schemes and arrangements

N/A

10 This charity as a subsidiary of another organisation

N/A

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	36,962	67,752
Accruals	6,400	3,000
	<u>43,362</u>	<u>70,752</u>

12 Revaluation reserve

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
At 1 July 2024	-	-	-	-
Transfers in the year	5,816	-	5,816	-
At 30 June 2025	<u>5,816</u>	<u>-</u>	<u>5,816</u>	<u>-</u>

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2025

13 Income and Expenditure account summary

	2025 £	2024 £
At 1 July 2024	35,246	18,060
(Loss)/surplus after tax for the year	(24,741)	17,186
At 30 June 2025	10,505	35,246

14 No related party transactions

There were no transactions with related parties in the year.

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

At 30 June 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	34,367		19,500	53,867
Current Liabilities	(43,362)	-	-	(43,362)
	(8,995)	-	19,500	10,505
At 1 July 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	76,667	-	29,331	105,998
Current Liabilities	(70,752)	-	-	(70,752)
	5,915	-	29,331	35,246

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 See Note 17 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	5,915	(9,094)	(5,816)	(8,995)
Total unrestricted and designated funds	5,915	(9,094)	(5,816)	(8,995)
Restricted funds:-				
Restricted Revenue Funds	29,331	(15,647)	5,816	19,500
Total restricted funds	29,331	(15,647)	5,816	19,500
Total charity funds	35,246	(24,741)	-	10,505

East Africa Welfare and Development Association

Notes to the Accounts for the year ended 30 June 2025

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	33,236	(42,330)	-	(9,094)
Restricted funds:-				
Restricted Revenue Funds	109,595	(125,242)	-	(15,647)
	<u>142,831</u>	<u>(167,572)</u>	<u>-</u>	<u>(24,741)</u>

Gains and losses are detailed in notes 0,0, 0, 0 and 0

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

The transfers shown in note 16 above are:-

	2025
	£
Inter-fund Transfer	(5,816)

19 The purposes for which the funds as detailed in note 16 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.

20 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 2025 as required by the SORP 2015

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

21 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	31,895	2,275	34,170	47,997
Syed Hoque	-	2,240	2,240	2,500
Mohammad Rahman	-	-	-	11,250
S N Begum	-	-	-	9,500
Abdul Jama	-	1,000	1,000	-
MI Mohamoud	-	6,000	6,000	-
Total donations and gifts from individuals	31,895	11,515	43,410	71,247
Revenue grants from government and public bodies				
Gift Aid	295	-	295	1,432
Total public sector revenue grants	295	-	295	1,432
Revenue grants and donations from non public bodies				
Muslim Charity	-	65,560	65,560	81,617
Muslim Help	-	1,400	1,400	2,592
Send a Little Hope	-	1,420	1,420	1,519
Iqra International	-	-	-	1,121
Al Khidmat Welfare	-	19,700	19,700	-
Best Tuition	-	5,000	5,000	-
P Ltd	-	5,000	5,000	-
Total private sector revenue grants	-	98,080	98,080	86,849
Total Donations and Legacies	32,190	109,595	141,785	159,528

22 Other income and gains

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Summary of Realised Gains				
Foreign Exchange Difference	1,046	-	1,046	-
Total other income	1,046	-	1,046	-

East Africa Welfare and Development Association

Detailed analysis of income and expenditure for the year ended 30 June 2025 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Temporary Staff - Charitable Activities	13,050	-	13,050	13,505
Teaching & Boarding at orphans School	5,589	2,260	7,849	4,199
Medical Project	157	4,410	4,567	26,646
Qurbani Project	2,138	62,090	64,228	44,045
Water Supplies	5,623	3,096	8,719	8,073
Food	1,529	14,058	15,587	10,183
Teaching at School	189	9,713	9,902	-
School Projects	-	-	-	6,215
Bangladesh Flood Relief	(216)	1,711	1,495	-
Taraweeh/Quran	-	-	-	500
Business Startups	-	-	-	6,110
Masjid Project	184	21,904	22,088	5,041
House building & refurb	-	-	-	801
Sanitary & Toilet Project	44	6,000	6,044	-
Total direct spending	B2a 28,287	125,242	153,529	125,318

24 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Volunteer costs				
Travel and subsistence - volunteers	702	-	702	-
Administrative overheads				
Telephone, fax and internet	313	-	313	283
Stationery and printing	109	-	109	-
Sundry expenses	1,433	-	1,433	1,365
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,376	-	2,376	1,980
Consultancy fees	-	-	-	144
Other legal and professional	600	-	600	-
Financial costs				
Bank charges	86	-	86	583
Support costs before reallocation	5,619	-	5,619	4,355
Total support costs	5,619	-	5,619	4,355

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 2025 as required by the SORP 2015

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	1,224	-	1,224	1,020
Total Governance costs	1,224	-	1,224	1,020

26 Total Charitable expenditure

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a 28,287	125,242	153,529	125,318
Total support costs	B2d 5,619	-	5,619	4,355
Total Governance costs	B2e 1,224	-	1,224	1,020
Total charitable expenditure	B2 35,130	125,242	160,372	130,693

27 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities	7,200	-	7,200	11,222
Total fundraising costs	B1 7,200	-	7,200	11,222

28 Foreign Exchange Difference

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Foreign Exchange Difference	-	-	-	427
Total losses	B3 -	-	-	427

29 Total of other expenditure

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total other expenses and costs	-	-	-	427
Total other expenditure	B3 -	-	-	427

East Africa Welfare and Development Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2025

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

30 Analysis of income by activity

	SOFA ref	2025 £	2024 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	141,785	159,528
Other income	A5	1,046	-
Total income as shown in the SOFA	A	142,831	159,528
Categories of income			
Donations & Other Income		142,831	159,528

31 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Foreign Exchange Difference	-	-	-	-	427
Total Governance costs as detailed in Note 25	-	1,224	-	1,224	1,020
A1. Expenditure on charitable activities directly attributable to activities	153,529			153,529	125,318
B2. Volunteer costs		702		702	-
B4. Administrative overheads		903		1,855	1,648
B5. Professional Fees		2,976		2,976	2,124
B6. Financial costs		86		86	583
Total charitable expenditure	153,529	5,891	-	160,372	131,120

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 26

East Africa Welfare and Development Association

Activity analysis of Income and expenditure for the for the year ended 30 June 2025

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Governance cost	1,224	-	-	-	1,224

32 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2025 £	Fundraising activities 2024 £
Direct fundraising costs	7,200	11,222
Indirect fundraising costs:-	-	-
<i>Governance costs</i>	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 25	1,224	1,020
Total non charitable expenditure	2025 £	2024 £
Total costs of Fundraising activities	7,200	11,222
Total non charitable expenditure	7,200	11,222

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 29