

Charity Registration Number: 1143208
Company Number: 07723237

SOMALI RELIEF AND DEVELOPMENT FORUM
(Working Name: Zamzam Foundation UK)

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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FOR THE YEAR ENDED 30 JUNE 2025

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SOMALI RELIEF AND DEVELOPMENT FORUM
(Working Name: Zamzam Foundation UK)

COMPANY INFORMATION

FOR THE YEAR ENDED 30 JUNE 2025

Companies House Number	07723237
Charity Number	1143208
Charity Name	Somali Relief and Development Forum Zamzam Foundation UK (as its working name)
Head Office	6 Whitehorse Mews, 37 Westminster Bridge Road London SE1 7QD
Board of Trustees	Tahir Mohamed Sheikh Tahir (Chair) Dr Hyder Tahir Mohamed Sheikh Tahir Abdullahi Mumin Warsame (appointed 3 February 2024) Abdi Qadir Aadam Sharif (appointed 3 February 2024) (resigned 1 November 2025) Abdurahman Mohamed Sharif (resigned 3 February 2024)
Independent Examiner	Price Bailey LLP 24 Old Bond Street Mayfair London W1S 4AP
Bankers	HSBC UK Bank plc Notting Hill Gate London W11 3JJ Barclays Bank plc Leicester LE87 2BB

SOMALI RELIEF AND DEVELOPMENT FORUM
(Working Name: Zamzam Foundation UK)

TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The Board of Trustees present their report and accounts for the accounting year ended 30 June 2025.

ACCOUNTS:

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime with Part 15 of the Companies Act 2006 and Reporting by Charities: Statement of Recommended Practice (SORP 2nd Edition effective January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES:

The objectives of the Charity are:

1. To relieve and assist the victims of war, conflict and natural disaster, through the provision of food, medical aid, accommodation, access to water and sanitation and other humanitarian assistance.
2. To promote sustainable development for the benefit of the public by:
 - the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
 - the preservation, conservation and protection of the environment and the prudent use of resources;
 - the promotion of sustainable means of achieving economic growth and regeneration;

In each case for the benefit of the people of Somalia and the surrounding countries.

ACHIEVEMENTS & PERFORMANCE:

This has been a pivotal year for the Somali Relief and Development Forum (SRDF). A UK registered charity since 2011 but relatively dormant from 2016 to 2022, SRDF relaunched itself in November 2024 under a new public profile with a new working name, Zamzam Foundation UK (ZFUK).

It has been a year in which the charity sought to raise funds from the UK public and institutional donors by repackaging and relaunching itself online, engaging with UK-based international non-government organisations (INGOs) to enlist support, and forging productive relationships with leading mosques and community groups.

Under the banner of a new strapline, 'Building a brighter future for all Somalis', SRDF/ZFUK aims to stress its impartial approach – helping people in need across Somalia, regardless of their clan identity and geographical location – and its positive vision for the future. That vision encourages donors not only to support emergency relief for people displaced by climate change and conflict but also to empower families to lift themselves out of poverty.



ZFUK can enable donors to do this by channelling donations to Zamzam Foundation in Somalia for education and orphan sponsorship, investment in farming livelihoods and small family businesses, and community peacebuilding to reduce tensions and conflict over scarce resources.

TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2025

An innovative partnership based on shared interest

SRDF's relaunch as ZFUK was made possible by an innovative partnership agreement signed in 2023 by the trustees of SRDF and those of the Zamzam Foundation (ZF), Somalia's biggest charity and amongst its most respected. It was an agreement based on the two charities' shared interest in doing more to alleviate poverty, suffering and the effects of climate change and conflict in Somalia – in line with the vision and mission of both charities. The Trustees of SRDF, and senior management of Zamzam Foundation Somalia, have resolved to revisit the Capacity Building Agreement signed by both organisations in 2023 and revise the budgets for the next 2 years i.e. 2026 and 2027 in order to reflect updated figures rather than the old ones drafted in 2023.

SRDF was looking for a strong implementing partner through which to invest funds impactfully and effectively – a partner trusted by Somalia's poorest communities, with a track record of delivering extensive aid and development programmes across the country.

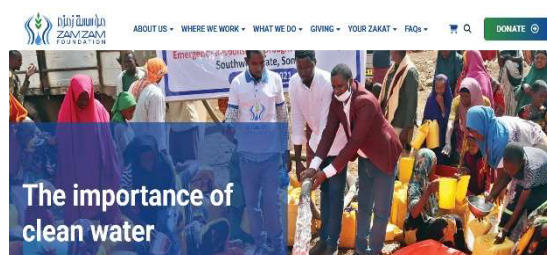
ZF was looking for a means to establish a presence in the UK through close collaboration with an existing registered charity, enabling it to connect with the Somali diaspora, partner with UK community organisations, and raise funds from UK institutions and the UK public.

Four priority areas for development

The Trustees of SRDF/ZFUK are continuing to work in close consultation and collaboration with the Trustees and representatives of Zamzam Foundation in Somalia so as to reestablish and expand SRDF in the UK.

With the new partnership agreement in place, Zamzam Foundation in Somalia allocated overhead support to re-establish SRDF/ZFUK. Under the leadership of its Chair of Trustees, SRDF/ZFUK made use of this valuable and much needed overhead support to re-build SRDF/ZFUK's presence and profile in four key areas:

- Investment in modest staff capacity to shape marketing and fundraising plans and manage donor queries.
- Engaging specialist agencies to create a new website and develop a presence on key social media platforms.
- Organising a launch event, producing two launch videos and creating a promotional booklet and banners to put SRDF/ZFUK on the map in the British Somali community and facilitate community engagement.
- Television advertising on Universal TV (March 2025 onwards) and the Islam Channel (Ramadan 2025), alongside three Google Ads campaigns (Ramadan, Qurbani and drought response) to attract donations in the UK



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Developing and growing an online presence

SRDF/ZFUK secured the URL www.zamzamfoundation.org.uk and set out in the summer of 2024 to procure specialist agencies to design and build a new ZFUK website and payment platform, design social media accounts and create content for four platforms – Facebook, Instagram, LinkedIn and X (formerly Twitter).

M3 Strategic Marketing (M3SM) were selected from a shortlist of three agencies who bid for the web contract. They offered good value for money and unrivalled experience in building hundreds of WordPress websites and online donation platforms for numerous charities. M3SM were contracted first for the design and build and then on a one-year contract to host the website on their server and provide support each month with page creation and editing, web maintenance and digital marketing.

All written content and some video and photography for the ZFUK website have been created inhouse by ZFUK part time staff in the UK.

DHA Communications (DHA) were also selected from a shortlist of three agencies who bid for the social media contract. They offered a unique combination of all-round communications expertise, social media aptitude and flair, and knowledge of international aid and development. DHA were initially contracted to design and build ZFUK's four social media accounts and generate at least three posts a week of high-quality content for six months. A fifth ZFUK social media account was subsequently created on YouTube, and DHA's contract for content was extended.

Developing partnerships and growing community presence

Senior figures from two leading humanitarian organisations, and ZF partners, Save the Children and International Rescue Committee, along with the leading British Somali Islamic scholar and Somalia's Deputy Ambassador in the UK, warmly welcomed the re-establishment of Somali Relief and Development Forum/Zamzam Foundation UK at a community launch hosted at the East London Mosque in February 2025.

The core of the launch event was a series of speeches followed by a panel discussion on the topic of 'Building Resilience for All Somalis' – a critical discussion when the resilience of communities has been undermined by climate change and conflict. SRDF/ZFUK produced a launch video to show at the event and share on its social media accounts and website. It also produced new banners for the occasion featuring a wide range of projects, as well as new booklets introducing ZFUK. These resources have since proved useful for other events and outreach.

The launch was attended by around 70 people, including representatives of a number of aid and development NGOs and a diverse audience of Somali community organisations and figures. Sheikh Othman Usuuli, the leading UK-based Somali scholar, delivered a request for donations for SRDF/ZFUK at the start of the event. He subsequently recorded further reminders urging support for SRDF/ZFUK for broadcast on Universal TV, alongside fellow London-based scholar Sheikh Abdulfatah Mohamed Alhadi and two other leading scholars based in Mogadishu.



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One of the main launch speakers was Omar Jama, Executive Director of Zamzam Foundation in Somalia. SRDF/ZFUK invited Omar Jama to the UK to help build awareness, and understanding, of its important mission, to facilitate discussions with UK-based INGOs about future partnership, and to forge relationships with influential mosques and community groups.

Alongside SRDF/ZFUK's Chair of Trustees and the charity's Head of UK Development and Communications, Omar met with senior managers from the international programmes divisions of four leading Muslim charities i.e. Human Appeal, Islamic Relief, Muslim Aid and Muslim Hands. The Trustees are hopeful that some of these relationships and others like them will bear fruit in the development of formal funding partnerships in the months and years to come.

SRDF/ZFUK has also held discussions, during the year, with trustees, scholars and imams involved in the leadership of two of the UK's biggest and most influential mosques i.e. East London Mosque in Tower Hamlets and Green Lane Masjid in Birmingham, as well as important Somali-led mosques in Barking, Birmingham, Bristol, Cardiff and Edmonton. The Trustees are hopeful that these relationships will pave the way for fundraising collections in Ramadan 2026 and joint fundraising for water wells, schools, health clinics and livelihoods support in Somalia.

We are particularly indebted to leading figures in three influential umbrella groups – Global Somali Diaspora (GSD), the Muslim Charities Forum (MCF) and the Muslim Council of Britain (MCB) - for their advice, support and advocacy to help the Trustees of SRDF/ZFUK build its profile and support. GSD is an important focal point for mobilising the enormous energy and enterprise of Somali diaspora communities and professional networks in support of organisations such as ZFUK



We are also building relationships with dynamic British Somali-led groups to deepen community connections, identify areas of shared interest, and build future fundraising opportunities. These include Anti-Tribalism Movement, Somali Circle, Somali Development Services, Somali Hikers, Somali Sideways and Women's Inclusive Team

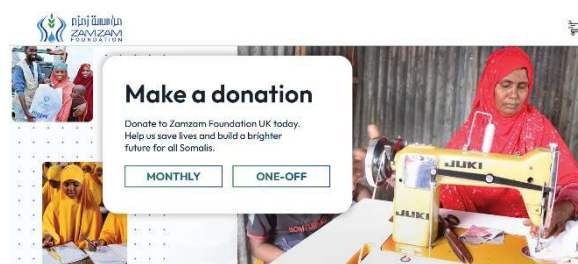


Fundraising to fuel lifesaving and life-changing aid projects in Somalia

SRDF/ZFUK completed the development of its website and social media accounts in November 2024 and launched its new online presence during this month.

The website features a bespoke payment platform that enables visitors to donate online towards emergency response and five different 'Brighter Futures' funds supporting education, health, clean water, livelihoods and peacebuilding. The site also includes dedicated sections on Islamically inspired areas of giving such as zakat, Ramadan food and qurbani meat distributions, and Eid gifts for children.

The website's donation station is Gift Aid-enabled, allowing donors who are taxpayers to trigger additional support for SRDF/ZFUK if they choose to do so. Donors can choose between zakat donations (obligatory charity under one of the five pillars of Islam) and sadaqah (voluntary donations).



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There are options both for one-off donations and for regular giving. Visitors to the site can opt to receive regular updates on SRDF/ZFUK's work by signing up for the charity's monthly newsletter. They can also contact SRDF/ZFUK staff by telephone (07407-453010) or email (info@zamzamfoundation.org.uk).

SRDF/ZFUK's online fundraising began in earnest in March 2025 as the charity launched its first appeal to coincide with the holy month of Ramadan. New appeal content in the form of web articles, social media posts and videos was reinforced by ZFUK's first paid Google Ads advertising campaign to attract potential donors to the website and secure their support.

ZFUK's Ramadan advertisements for social media and the website were produced inhouse at minimal cost. M3SM's digital marketing experience was harnessed to create the Google Ads campaign and oversee advertising expenditure. The March 2025 appeal ran throughout Ramadan and was followed by further fundraising appeals and Google Ads campaigns focused on Qurbani meat distribution (May-June) and responding to Somalia's growing drought emergency (June).

In its first four months of active fundraising (March-June), SRDF/ZFUK raised £4,823. More than half of this total was in the form of zakat donations during Ramadan. Apart from the Ramadan appeal, the strongest donor support on the website came for Qurbani (£787). Towards the end of the fiscal year, a fundraising challenge was undertaken by ZFUK's Head of UK Development and Communications which raised funds for clean water projects and generated a further £3,436. The fundraising challenge is still open for donations and therefore this amount will be transferred to SRDF/ZFUK's bank account in the next fiscal year and will be used to finance the construction of two new wells in Somalia.

Media outreach and advertising

To help raise its profile, SRDF/ZFUK has engaged with a number of journalists with a professional or personal interest in Somalia, via the charity's social media accounts and in person. We are thankful to two, in particular, who have lent their support.

Layla Mahmood, an established contributor to the Guardian and BBC World Service as a journalist and producer, chaired the panel discussion at SRDF/ZFUK's launch event in London in February 2025, and may continue to be an important contact when she takes up her new position as the Observer's East Africa Correspondent from October 2025. Mohamed M Dhoore, a former BBC correspondent in Mogadishu who is now based in London, regularly shares SRDF/ZFUK content on his X account, where he tweets prolifically on a wide range of Somalia-related issues to an audience of over 27,000 followers

In February 2025 SRDF/ZFUK formed an initial three-month partnership with Universal TV, one of Somalia's leading Somali-language television channels, whose output can be accessed via satellite throughout Africa, Europe, North America and Australia. The partnership has been successful for both parties, leading to its extension for a further seven months to the end of 2025. The partnership means high-profile exposure for Zamzam Foundation's work in Somalia and SRDF/ZFUK's fundraising website through a combination of advertising, news reports, scholar endorsements and Islamic reminders, special programming, and sharing of content with Universal's significant social media following (2.8 million on Facebook alone). The highlight of the partnership so far has been a five-hour Ramadan live appeal. The appeal was broadcast from Universal's studios in Mogadishu and London.



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SRDF/ZFUK's Ramadan fundraising received a boost from a month-long advertising campaign on the globally available UK based Islam Channel, with three advertisements per day on Islam Channel English and additional slots on Islamic Channel's Urdu and Bangla. SRDF/ZFUK's Head of UK Development and Communications was interviewed alongside a SRDF/ZFUK trustee on two popular Islam Channel programmes – The Big Ramadan Show and Salaam Britain.

Management, governance and staffing

The SRDF/ZFUK Board is strong, made up of Trustees who are respected in their professional fields. All key decisions about the Charity are made during the Trustees meetings, or by email then noted at the next Board meeting. The SRDF/ZFUK Board is independent of Zamzam Foundation Somalia to ensure effective and impartial governance.

The management of SRDF/ZFUK is overseen by the charity's Chair of Trustees and is supported by the Head of UK Development and Communications. Their leadership and management are fully accountable to the other three trustees, with the Head of UK Development and Communications attending quarterly board meetings chaired by the Chair. The Chair of Trustees also oversees the work of the Head of Finance and Governance, while the Head of UK Development and Communications manages two part-time Donor Care Officers and relationships with key suppliers such as M3SM and DHA.

In consultation with the charity's UK legal expertise SRDF/ZFUK developed a wide range of policies before its UK relaunch to ensure that high professional standards and regulatory compliances are met. The new policies cover critical areas such as safeguarding, vetting of staff and suppliers, countering extremism and financial due diligence.

To attract zakat donors and ensure good stewardship of zakat funds, SRDF/ZFUK developed and began to implement a comprehensive zakat policy in late 2024. We are indebted to Islamic Relief Worldwide for their support and encouragement with this policy and its implementation. They agreed that we could adopt and adapt their meticulously assembled and scholar-endorsed zakat policy, and they provided free training to our staff online and face to face.

The year ahead

ZFUK aims in the coming year to continue to build its online following, relationships with UK-based international NGOs, and dialogue with mosques and community organisations with a view to significantly expanding fundraising.

The charity is planning its first group fundraising challenge in December 2025 in partnership with Somali Hikers to raise funds for water projects. October 2025 will see our active participation in annual Somali Week events and celebrations in London, Leicester and Bristol to further build SRDF/ZFUK's community profile and support.

We will also continue to build inhouse capacity and capability to manage the SRDF/ZFUK website and social media accounts, with a view to reducing the cost of external agency support when contracts with M3SM and DHA are up for renewal. We are talking to external fundraising specialists with a view to strengthening our digital marketing and investing in innovative fundraising initiatives.

There are also plans for joint parliamentary advocacy with the Norwegian Refugee Council (to make the case for continuing support for Somalia in the face of large cuts to the UK's international aid budget announced in February 2025).

TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2025

Fresh recruitment to SRDF/ZFUK's board of trustees (to increase diversity, secure more professional expertise, and improve representation of and engagement with UK Somali community groups) is also expected to be implemented in 2026.

Financial Summary

The Charity received donations, grants and other income worth £90,727 (2024 - £16,647). At the end of the fiscal year 2025 the Charity carried forward a positive bank balance of £2,768 (2024 - £1,962).

In accordance with SORP 2019, costs have been allocated to relevant activities. In summary, £62,302 (2024 - £15,308) was allocated to charitable activities, £12,675 (2024 - £Nil) to fundraising activities and £4,121 (2024 - £13) towards governance costs including independent examination and report submission.

Reserves policy

The Trustees wish to strike the right balance between rapidly spending income and maintaining the appropriate level of resources necessary to ensure uninterrupted operations.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. Trustees are committed to generating sufficient reserves to support current charitable activities to meet the following requirements:

- Safeguard the charity's service commitment in the event of delays in receipt of grants or other income.
- Providing a financial cushion against risk and future uncertainties.

The Trustees are of the view that reserves should not be set too high, tying up funds which could and should be spent on charitable activities. The charity, therefore, aims to hold unrestricted reserves, excluding those tied up in tangible fixed assets, amounting to three (3) months unrestricted expenditure (on an average) or £5,000 in total.

The Trustees in 2025 have been able to hold £2,500 of unrestricted reserves and have resolved to meet the £5,000 mark in unrestricted reserves in 2026. The unrestricted reserves limit will be reviewed by the Trustees early in 2026. This is to minimise any disruption to beneficiaries should a source of income cease.

Public benefit

In setting out our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's guidance on public benefit. The main focus of our activities is intended to convene and support humanitarian stakeholders, building evidence and common ground for reducing inequalities and injustices.

Recruitment and appointment of new trustees

Trustees are appointed according to their relevant skills, knowledge and experience and based on the current operational climate and needs. Ability, good character and qualifications are essential when selecting members of the board of the trustees.

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FOR THE YEAR ENDED 30 JUNE 2025

Induction and training of new trustees

The induction of new Trustees would include an explanation of the function of the Board of Trustees and appointing a mentor for the new member to the Board of Trustees. An overview of the organisation and its activities is provided. On-going appropriate training is recommended.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that they are working on establishing new systems to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

SOMALI RELIEF AND DEVELOPMENT FORUM
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TRUSTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF TRUSTEES' REPOSIBILITIES

The Trustees (who are also directors of Somali Relief and Development Forum for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on **20/11/2025** and signed on their behalf by:



Tahir Mohamed Sheikh Tahir
Trustee

Date: **20/11/2025**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025

I report to the trustees on my examination of the accounts of Somali Relief and Development Forum ("the Company") for the year ended 30 June 2025 which are set out on pages 14 to 25.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Cooper-Davis FCCA ACA

For and on behalf of Price Bailey LLP
24 Old Bond Street
Mayfair
London
W1S 4AP

Date: 1 December 2025

SOMALI RELIEF AND DEVELOPMENT FORUM
(Working Name: Zamzam Foundation UK)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted Fund 2025 £	Restricted Fund 2025	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Grants and Donations	3	10,101	75,891	85,992	16,647
Fundraising Activities	4	-	4,735	4,735	-
Total Incoming Resources		<u>10,101</u>	<u>80,626</u>	<u>90,727</u>	<u>16,647</u>
Resources expended					
Charitable Activities	5	8,491	53,811	62,302	15,308
Fundraising Activities	6	771	11,904	12,675	-
Governance Costs	8	34	4,087	4,121	13
Total Resources Expended		<u>9,296</u>	<u>69,802</u>	<u>79,098</u>	<u>15,321</u>
Net Incoming Resources for the year		<u>805</u>	<u>10,824</u>	<u>11,629</u>	<u>1,326</u>
Fund balances brought forward		<u>1,962</u>	<u>-</u>	<u>1,962</u>	<u>636</u>
Fund balances at 30 June 2025		<u><u>2,767</u></u>	<u><u>10,824</u></u>	<u><u>13,591</u></u>	<u><u>1,962</u></u>

This statement includes all income and expenditure for the charitable company during the year as well as all recognised gains and losses.

The notes on pages 17 to 25 form part of these accounts.

AS AT 30 JUNE 202515

SOMALI RELIEF AND DEVELOPMENT FORUM
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BALANCE SHEET CONTINUED

AS AT 30 JUNE 2025

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime with Part 15 of the Companies Act 2006 and Reporting by Charities: Statement of Recommended Practice (SORP 2nd Edition effective January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The Directors also acknowledge their responsibilities of ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the trustees on the 20 November 2025 and were signed below on their behalf by:

Tahir Mohamed Sheikh Tahir
Trustee



Company registration number: 07723237

The notes on pages 17 to 25 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. GENERAL INFORMATION

Somali Relief and Development Forum is a UK registered charity, limited by guarantee, registered at the address given on the third page of these financial statements.

The principal activity of the charity is to provide relieve and assist the victims of war, conflict and natural disaster, and to promote sustainable development for the benefit of the public. In each case for the benefit of the people of Somalia and the surrounding countries.

2. ACCOUNTING POLICIES

2.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somali Relief and Development Forum meets the definition of a public benefit entity under FRS 102. Assets and liabilities recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The functional and presentational currency is Pounds Sterling.

2.2 Income

Income is included in the Statement of Financial Activities when the charity is legally entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.

Grants are accounted for in the period specified for their use by donors or, where there is no time restriction, when conditions have been met and entitlement has been gained.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES – CONT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer Equipment – straight line over 3 years

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.6 Pension costs

The company operates a defined contribution pension scheme. Contributions payable are charges to the Statement of Financial Activities in the period to which they relate.

2.7 Taxation

The company is exempt from corporation tax on its charitable activities.

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade and other debtors, cash at bank and creditors are recognised at cost which is their fair value and fixed assets are valued at cost less depreciation.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is included at the best estimate of the amounts receivable at the balance sheet date.

2.10 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

2. ACCOUNTING POLICIES – CONT.

2.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Significant accounting estimates and judgements

The Charity makes estimates and assumptions concerning the future. The resulting estimates and assumptions will, by definition, seldom equal the related actual results. The Trustees do not consider there to be any estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. GRANTS AND DONATIONS

Voluntary income received during the year as follows:

	2025	2024
	£	£
Grants	75,891	4,380
Donations	10,101	12,267
	<u>85,992</u>	<u>16,647</u>

Of total income from grants and donations, £75,891 (2024 - £4,380) is restricted, and £10,101 (2024 - £12,267) is unrestricted.

4. INCOME FROM FUNDRAISING ACTIVITIES

	2025	2024
	£	£
Fundraising activities	<u>4,735</u>	<u>-</u>

All income from fundraising activities was restricted in 2025 (2024 - £Nil).

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5. COST OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff related expenditure	12,573	-
Other direct expenditure	4,735	-
Support cost (see note 7)	44,994	15,308
	<u>62,302</u>	<u>15,308</u>

Of total costs of charitable activities, £53,811 (2024 - £4,380) is restricted, and £8,491 (2024 - £10,928) is unrestricted.

6. COST OF FUNDRAISING ACTIVITIES

	2025 £	2024 £
Advertising and promotion	6,705	-
Other direct fundraising expenditure	5,970	-
	<u>12,675</u>	<u>-</u>

Of total costs of fundraising activities, £11,904 (2024 - £Nil) is restricted, and £771 (2024 - £Nil) is unrestricted.

7. SUPPORT COSTS

	2025 £	2024 £
Office costs	1,020	1,187
Payroll fees	407	-
Insurance charges	485	-
Consultancy fees	16,250	13,775
Website, hosting & social media	25,926	-
General office expenses	138	-
Travel expenses	353	268
Bank charges	132	78
Depreciation charges	283	-
	<u>44,994</u>	<u>15,308</u>

Of total support costs, £39,035 (2024 - £4,380) is restricted, and £5,959 (2024 - £10,928) is unrestricted.

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8. GOVERNANCE COSTS

	2025	2024
	£	£
Professional fees	973	-
Independent examination fees	3,114	13
General expenses	34	-
	<u>4,121</u>	<u>13</u>

Of total governance costs, £4,087 (2024 - £Nil) is restricted, and £34 (2024 - £13) is unrestricted.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits paid for the year ended 30 June 2025 or for the year ended 30 June 2024.

10. NET INCOME FOR THE YEAR

This is stated after charging:

	2025	2024
	£	£
Depreciation	283	-
Fees payable to Independent Examiner:		
Independent examination fees	1,194	-
Other assurance services	1,920	-
	<u>3,397</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	12,473	-
Other pension costs	101	-
	<u>12,574</u>	<u>-</u>

The average number of employees during the year, calculated on the basis of average head count, was as follows:

	2025	2024
Number of staff	<u>2</u>	<u>-</u>

No employee received emoluments exceeding £60,000 during either of the above years.

12. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
Cost		
At the start of period	-	-
Additions	858	858
At the end of the period	<u>858</u>	<u>858</u>
Depreciation		
At the start of the period	-	-
Charge for the period	283	283
At the end of the period	<u>283</u>	<u>283</u>
Net book value at the end of the period	<u><u>575</u></u>	<u><u>575</u></u>
Net book value at the start of the period	<u>-</u>	<u>-</u>

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13. DEBTORS

	2025	2024
	£	£
Trade debtors	25,000	-
Prepayments	1,308	-
	<u>26,308</u>	<u>-</u>

14. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	11,704	-
Accruals and deferred income	4,140	-
Other taxes and social security	216	-
	<u>16,060</u>	<u>-</u>

15. PENSION COMMITMENTS

The company contributes to a defined contribution pension scheme for the benefit of employees. The amounts included in the accounts represent the contributions paid during the year, which were £101 (2024 - £Nil). At the balance sheet date £40 (2024 - £Nil) were payable to the fund.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

16. INFORMATION ON FUNDS

CURRENT YEAR	1 July 2024	Income	Expenditure	Transfers between funds	30 June 2025
	£	£	£	£	£
Unrestricted Funds					
Unrestricted Funds	1,962	10,101	(9,296)	-	2,767
Total Unrestricted Funds	<u>1,962</u>	<u>10,101</u>	<u>(9,296)</u>	<u>-</u>	<u>2,767</u>
Restricted Funds					
Restricted Funds	-	80,626	(69,802)	-	10,824
Total Restricted Funds	<u>-</u>	<u>80,626</u>	<u>(69,802)</u>	<u>-</u>	<u>10,824</u>
Total Funds	<u><u>1,962</u></u>	<u><u>90,727</u></u>	<u><u>(79,098)</u></u>	<u><u>-</u></u>	<u><u>13,591</u></u>

PRIOR YEAR	1 July 2023	Income	Expenditure	Transfers between funds	30 June 2024
	£	£	£	£	£
Unrestricted Funds					
Unrestricted Funds	636	12,267	(10,941)	-	1,962
Total Unrestricted Funds	<u>636</u>	<u>12,267</u>	<u>(10,941)</u>	<u>-</u>	<u>1,962</u>
Restricted Funds					
Restricted Funds	-	4,380	(4,380)	-	-
Total Restricted Funds	<u>-</u>	<u>4,380</u>	<u>(4,380)</u>	<u>-</u>	<u>-</u>
Total Funds	<u><u>636</u></u>	<u><u>16,647</u></u>	<u><u>(15,321)</u></u>	<u><u>-</u></u>	<u><u>1,962</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund 2025 £	Restricted Fund 2025	Total Funds 2025 £
Tangible assets	-	575	575
Current assets	2,767	26,309	29,076
Current liabilities	-	(16,060)	(16,060)
	<u>2,767</u>	<u>10,824</u>	<u>13,591</u>

PRIOR YEAR

	Unrestricted Fund 2024 £	Restricted Fund 2024	Total Funds 2024 £
Tangible assets	-	-	-
Current assets	1,962	-	1,962
Current liabilities	-	-	-
	<u>1,962</u>	<u>-</u>	<u>1,962</u>

18. RELATED PARTY TRANSACTIONS

During the year 2 Trustees (2024 - 1) donated £1,500 (2024 - £1,375) to the charity.

During the year no Trustees (2024 - 1) were reimbursed (2024 - £435) for expenses relating to travel and postage expenses.

There are no other related party relationships and transactions to be disclosed in the financial statements.

19. COMPANY LIMITED BY GUARANTEE

The three members (who are also the Directors and persons with significant control) promise, if the Charity is dissolved while they are members, or within twelve months after they cease to be a member, to contribute such sum (not exceeding £1) as may be demanded of them, towards the payment of the debts and liabilities of the Charity incurred before they cease to be a member, and of the costs, charges and expenses of winding up.

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20. PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund 2024 £	Restricted Fund 2024	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources				
Grants and Donations Received	12,267	4,380	16,647	9,008
Total Incoming Resources	<u>12,267</u>	<u>4,380</u>	<u>16,647</u>	<u>9,008</u>
Resources expended				
Charitable Activities	10,928	4,380	15,308	8,388
Governance	13	-	13	13
Total Resources Expended	<u>10,941</u>	<u>4,380</u>	<u>15,321</u>	<u>8,401</u>
Net Incoming Resources for the year	<u>1,326</u>	<u>-</u>	<u>1,326</u>	<u>607</u>
Fund balances brought forward	636	-	636	29
Fund balances at 30 June 2025	<u><u>1,962</u></u>	<u><u>-</u></u>	<u><u>1,962</u></u>	<u><u>636</u></u>