

KAFAALO FOUNDATION

Accounts & Reports

For the year ended 28 February 2025

KAFAALO FOUNDATION

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For the year ended 28 February 2025

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KAFAALO FOUNDATION

Legal and Administrative Information

For the year ended 28 February 2025

Status: The organisation is a registered charity and a company limited by guarantee, registered as a charity on 6th October 2011.

Company Number: 13219616

Charity Number: 1144166

Registered Office: 391 High Road, Wembley, HA9 6AA.

Business Address: 391 High Road, Wembley, HA9 6AA.

Trustees:	Mr Ahmed Osman	-	Chair
	Mr Abukar Hassan Arab	-	Member
	Mr Said Mohamed	-	Member
	Mr Ahmed Barre	-	Member

Bankers: Barclays Bank PLC
Wembley Park Royal

Accountants: Issa Associates
Certified Accountants & Tax Consultants
116 Cumberland House
80 Scrubs Lane
London, NW10 6RF

KAFAALO FOUNDATION

Directors Report

For the year ended 28 February 2025

Objective

The objectives of Kafaalo Foundation are as following:

- To promote social inclusion for the public benefit by working with people in UK who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of Somali community)
- To relieve the needs of such people and assist them to integrate into society, in particular by: (1) providing a local network group that encourages and enables members of the Muslim community to participate more effectively with the wider community; (2) increasing, or co-ordinating, opportunities for members of the Muslim community to engage with service providers, to enable those providers to adapt services to better meet the needs of that community. (3) providing education and training. (4) providing social and recreational facilities and events involving the local community.

Legal structure

Kafaalo Foundation is a registered company limited by guarantee and is registered with Charities Commission.

Financial statements

The directors submit their report and financial statements for the year ended 28 February 2025.

Policies:

Reserve policy:

The charity currently operates with minimal reserves. The directors are endeavouring to build up its donor base with a view to having reserves equal to 3-6 months operating expenditure.

Risk(s) review:

The directors have recently reviewed the major risks faced by the charity. This has resulted in efforts to raise unrestricted funds, increase charity's donor base.

KAFAALO FOUNDATION

Directors Report (continued)

For the year ended 28 February 2025

Responsibilities

Acting directors are responsible for keeping proper accounting records which disclose at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006.

Acting directors oversee preparation of financial statements, select suitable accounting policies and make judgments and estimates that are reasonable and prudent to give the true state of affairs of the company.

Directors are also responsible for safeguarding the assets of the company. They are elected and replaced as set out in the Memorandum and Articles of Association.

Activities and Achievements

The charity is managed by the elected trustee members and is staffed by 11 volunteers. The office is open from Monday to Friday between 10.00am and 6.00pm.

During the past financial year, the charity completed the following programs and services:

- Orphan sponsorship (in partnership with Orphans in Need) by providing financial support, education and welfare for orphans in Somaliland
- Ramadan & Eid Assistance: Distributing Iftar meals, Eid clothes, and food parcels to struggling families
- Water & Drought Relief: Delivering clean water and water tanks during drought periods
- Winter Aid: Supplying blankets and warm clothing to protect against winter cold
- UK Somali Community Support: Organizing local events, offering cultural support, and aiding Somali families in the UK with resources and guidance

The organisation also undertook various community empowerment workshops and is actively involved in raising awareness of the issues that matter to the community.

This report was approved by the board and signed on its behalf by:

.....
Ahmed Osman
Chair

Date: 15th August 2025

KAFAALO FOUNDATION

Independent examiner's report

For the year ended 28 February 2025

I report on the accounts of the charity for the year ended 28 February 2025, which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;

Issa Associates

Issa Associates
Certified Accountants & Tax Consultants
116 Cumberland House
80 Scrubs Lane
London, NW10 6RF

Date: 15th August 2025

KAFAALO FOUNDATION

Statement of Financial Activities

For the year ending 28 February 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<i>Incoming resources</i>					
From charitable activities	2	10,490	83,379	93,869	7,048
Investment income	2	-	-	-	-
Total incoming resources		10,490	83,379	93,869	7,048
<i>Resources expended</i>					
Charitable activities	3	8,757	78,094	86,851	7,074
Governance costs	4	600	-	600	313
Total Resources Expended		9,357	78,094	87,451	7,387
Less Adjustment					
Net resources for the year		1,133	5,285	6,418	(339)
Fund balances at 28 February 2023		-	302	302	641
Fund balances at 29 February 2024		1,133	5,587	6,720	302

KAFALLO FOUNDATION

Balance Sheet

For the year ending 28 February 2025

	Notes	£	2025 £	2024 £
Fixed assets				
Tangible assets	5		-	-
Current Assets:				
Debtors			-	-
Cash at bank and in hand		6,796	1,552	
		6,796	1,552	
Creditors: amounts falling due within one year	6	(76)	(1,250)	
Net Current Assets			6,720	302
Total Assets less current liabilities			6,720	302
Funds of the charity:				
Restricted funds balance at 28-02-2025			5,587	302
Unrestricted funds balance at 28-02-2025			1,133	-
			6,720	302

For the financial year 28 February 2025, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 1 to 6 were approved by the board and signed on their behalf by:

.....

Ahmed Osman

Chair

Date: 15 August 2025

KAFAALO FOUNDATION

Notes to the Accounts

For the year ending 28 February 2025

1 Accounting Policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, and have been prepared in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities* (Revised SORP 2015) and the Financial Reporting Standard for Smaller Entities.

1.2 Incoming Resources

Grants and donations are recognised on accruals basis.

Incoming resources are reported gross.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

1.4 Depreciation

Tangible fixed assets are stated at cost less depreciation.

Provision for depreciation of tangible fixed assets held by the charity is made at an annual rate of 25% on straight line basis.

KAFAALO FOUNDATION

Notes to the Accounts

For the year ended 28 February 2025

2. Grants and Donations

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Other grants & donations	10,490	83,379	93,869	7,048
	<u>10,490</u>	<u>83,379</u>	<u>93,869</u>	<u>7,048</u>

2. Investment Income

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Interest receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>10,490</u>	<u>83,379</u>	<u>93,869</u>	<u>7,048</u>

KAFAALO FOUNDATION

Notes to the Accounts

For the year ending 28 February 2025

3a. Direct Charitable Expenditure

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donation -East Africa		-	27,167	27,167	4,189
Ramadan and Eid Assistance		-	30,436	30,436	-
Events and Outings		-	15,491	15,491	-
Rent and hall hire		-	5,000	5,000	-
Publicity and promotions		7,095	-	7,095	-
Donation - Others		-	-	-	2,795
		<u>7,095</u>	<u>78,094</u>	<u>85,189</u>	<u>6,984</u>

3b. Support Costs

		Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Equipment and stationery		1,374	-	1,374	-
bank charges		288	-	288	90
		<u>1,662</u>	<u>-</u>	<u>1,662</u>	<u>90</u>
Total Charitable Activities		<u>8,757</u>	<u>78,094</u>	<u>86,851</u>	<u>7,074</u>

4. Governance

		Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Accountancy fees		600	-	600	313
		<u>600</u>	<u>-</u>	<u>600</u>	<u>313</u>
Total Resources Expended		<u>9,357</u>	<u>78,094</u>	<u>87,451</u>	<u>7,387</u>

KAFAALO FOUNDATION

Notes to the Accounts

For the year ending 28 February 2025

5 Tangible Fixed Assets

	Office Equipment £	Total £
Cost		
At 28 February 2025	-	-
Additions	-	-
At 29 February 2024	<u>-</u>	<u>-</u>
Depreciation		
At 28 February 2025	-	-
Charged in the Year	-	-
At 29 February 2024	<u>-</u>	<u>-</u>
Net Book Value		
At 28 February 2025	<u>-</u>	<u>-</u>
At 29 February 2024	<u>-</u>	<u>-</u>

6 Creditors – Amounts falling due within one year	2025 £	2024 £
Other Creditors	76	1,250
	<u>76</u>	<u>1,250</u>