

# HORN OF AFRICA FOUNDATION

England & Wales - Charity number 1161800

## Details

---

**Other names** HOAF

**Status** Registered

**Legal form** CIO

**Registered** 2015-05-22

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Horn of Africa Foundation  
Unit 5  
2nd floor  
Red Lion Court  
Alexandra Road  
HOUNSLOW

**Phone** 07863634567

**Email** [info@hornofafricafoundation.org](mailto:info@hornofafricafoundation.org)

**Website** <http://www.hornofafricafoundation.org/>

## Activities

---

**Objects:** 1.THE PRESERVATION AND PROTECTION OF HEALTH AND WELFARE AND RELIEF OF POVERTY OF VULNERABLE COMMUNITIES AND PEOPLE, INCLUDING REFUGEES, INTERNALLY DISPLACED PERSONS, DISABLED PERSONS, CHILDREN, WOMEN AND OTHER INDIVIDUALS IN NEED, IN THE HORN OF AFRICA IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING FOOD AND HEALTH FACILITIES FOR THE PUBLIC BENEFIT,2. THE ADVANCEMENT OF EDUCATION, HUMAN RIGHTS AND CONFLICT RESOLUTION FOR INDIVIDUALS IN NEED IN THE HORN OF AFRICA, IN PARTICULAR BUT NOT LIMITED TO, WOMEN, YOUNG PEOPLE AND VICTIMS OF CONFLICT, BY, FOR EXAMPLE, PROVIDING EDUCATION FACILITIES AND INFORMATION AND FACILITATING DIALOGUE, AND3. THE PRESERVATION AND PROTECTION OF HEALTH AND WELFARE, THE RELIEF OF POVERTY AND THE ADVANCEMENT OF SOMALI CULTURE AND HERITAGE OF PEOPLE LIVING IN ENGLAND, ESPECIALLY GREATER LONDON AND THE SURROUNDING AREA, IN PARTICULAR WOMEN, ELDERLY AND YOUNG PEOPLE, BY, FOR EXAMPLE:A. PROVIDING INFORMATION,B. PROVIDING FOOD,C. RAISING AWARENESS OF MENTAL HEALTH ISSUES AND SIGNPOSTING SERVICES, ANDD. PROMOTING AND FACILITATING INTER-GENERATIONAL DIALOGUE,FOR THE PUBLIC BENEFIT.?

**Activities:** Horn of Africa foundation, supports people affected by conflicts. we particularly help orphaned children and destitute families, who have been displaced into refugee camps, in the fields of education and health care. we currently operate in Dadab Refugee camps in Kenya.

## Classification

---

- **How:** Provides Other Finance
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** The General Public/mankind

## Geography

---

- Ethiopia
- Kenya
- Somalia

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,833	£2,793	-	-
2024-03-31	£0	£0	-	-
2023-03-31	£4,827	£12,997	-	-
2022-03-31	£84,501	£84,341	-	-
2021-03-31	£163,831	£159,748	-	-

## Trustees

---

Name	Role	Appointed
<b>ABDI OMAR OSMAN</b>	Chair	2015-03-01
Abdi Hersi		2022-02-18
GANI ABDULLAHI		2015-03-01
Juweria Ali		2022-02-18
Yusuf Jama Kabile		2022-02-18

**HORN OF AFRICA FOUNDATION**

England & Wales - Charity number 1161800

---

# Accounts

---



**Charity number: 116800**

**HORN OF AFRICA FOUNDATION**

**REPORT AND  
FINANCIAL STATEMENTS  
31 MARCH 2025**

## **HORN OF AFRICA FOUNDATION**

### **Report and Financial Statements 31 MARCH 2025**

#### **Contents**

List of Officers and Professional Advisers	4
Trustees' Report	5-7
Statement of Trustees' Responsibilities	8
Statement of Independent examiners report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-15

## **HORN OF AFRICA FOUNDATION**

### **List of Officers and Professional Advisers**

#### **Board of Trustees**

Mr Abdi Omar Osman (Director)  
Mr Gani Abdullahi  
Mr Abdi Hersi  
Dr Juweria Ali  
Mr Yusuf Jama Kabile

#### **Registered Office.**

Unit 5 Red Lion Court,  
Alexandra Road,  
Hounslow, TW3 1JS

#### **Bankers**

Zempler Bank

#### **Independent Examiners**

Optmark Accountants  
5 Mitcham Lane  
London  
SW16 6LG

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

#### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 22 May 2015.

#### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

#### **Trustee induction and training**

Most Trustees are already familiar when the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

#### **Aim and purposes**

Horn of Africa Foundation (HOAF) was founded by members who were inspired by the desire of children to get an education but have no access to education due to the death of their parents or aggravating poverty in Kenya, Somalia and Ethiopia. The organisation works to assist destitute children and orphans get access to education and live a life of dignity in the future.

#### **Objective and activities**

The main objective of the trust is the advancement of education and the preservation and protection of the health of refugees living in refugee camps in the Horn of Africa for the public benefit.

To cater for the destitute, children orphaned by war and those who come from poor families providing them with shelter, education, security and healthy lives in order to improve the quality of their lives and thus- their sense of pride.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2025(Continued)**

The vision of Horn of Africa Foundation (HOAF) is to endeavor to provide for the children and the community as whole in Kenya, Somalia and Ethiopia, the opportunity to achieve self-sufficiency in terms of access to basic services such as health and education. HOAF's vision also entails alleviating poverty and suffering among children, promoting cohesiveness and a peaceful society that is capable of deciding their own future in Uk and Horn of Africa

#### **What we do:**

The Horn of Africa Foundation has an ambitious plan to conduct key programs focusing on: Education, Health Care, Emergency Relief, Ramadan, Qurbani and Eid festivals, Water and Sanitation, Help Sponsor an Orphans program and children and women's welfare programs.

#### **1. Achievement and performances**

Horn of Africa Foundation (HOAF) is a small charity that was established in 2015. The charity operates in two geographical areas overseas (Horn of Africa countries including Ethiopia, Somalia and Kenya). and UK. The trustees are satisfied with the consistent progress and development of the charity.

- **Building Community Hubs for a Brighter Future in the Somali Region of Ethiopia**

. The Somali Region of Ethiopia, also known as the Ogaden region, is home to vibrant and resilient communities facing significant challenges due to conflicts and a lack of essential infrastructure. In areas like Dollo and Shabelle Zones—where towns such as Wardheer, Caado, Qorile, Gode, and Imey, are located—families struggle with limited access to education, healthcare, and communal spaces.

In response, HOAF is committed to building Community Hubs—safe, multi-purpose centers that will provide much-needed support to rural populations. These hubs will offer shelter for traditional Madarasas, giving children a safe and structured environment to learn. They will also serve as gathering spaces for families, offering access to clean water, sanitation, and health services, which are currently unavailable in many villages.

This calendar year, HOAF did not directly fund new hubs for our communities who desperately needs spaces for their activities. However, through HOAF advocacy and appeals resulted a third-party funding constructing a new community Centre in Gunagado city, located in Jarar Zone.

## **HORN OF AFRICA FOUNDATION** **Trustees' report for the year ended 31 MARCH 2025(Continued)**

Together, we can transform lives and uplift rural communities in Ethiopia's Somali Region—one hub at a time.

- **Ramadan & Eid Program and Orphan Support**

The Horn of Africa Foundation remains committed to supporting vulnerable communities, particularly during the holy month of Ramadan and Eid festivals. This year, we successfully implemented Iftar support program, reaching over 50 families in Caado town.

We continue to prioritize orphan support by providing essential care, education, and resources to children in need. Our goal is to bring hope and stability to these young lives, ensuring they have the necessary support to build a better future.

- **Traditional livestock sharing**

The climate change in East Africa is causing extreme changes to the livelihoods of pastoral communities in East Africa due to shortage of food, livestock losses, reduced milk production, migration and internal displacements. Pastoralists are returning to their old traditional ways to find solution, survive and protect their livelihoods. Traditionally, Somali pastoral communities have relied on mutual support, where families share their milking animals temporarily with their neighbours who have less.

Building on this local coping mechanisms, HOAF implemented a community led livestock sharing project, where families with large milking animals shares some of their animals to a local vulnerable families during the lactation period of the animal or a short period of time. The project aim to raise awareness, mobilize community solidarity, improve child nutrition and access to milk for the vulnerable families, and to provide sustainable solutions to prevent future crises and reduce humanitarian dependency.

25 families participated this initiative contributing one or two of their milking animals for a short period of time. 35 vulnerable families benefited from the project.

### **UK Projects:**

The Horn of Africa Foundation (HOAF) is a charitable organization dedicated to supporting individuals from minorities and East African backgrounds across several London boroughs, including Hounslow, Ealing, Hillingdon, Harrow, and Brent. HOAF primary objectives and activities are centered around providing information, advice, signposting, and food delivery support to these communities.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2025(Continued)**

#### **Key Activities:**

Information and Advice: HOAF offers consultations to help community members understand and access available services, benefits, and opportunities.

Signposting Services: The foundation directs individuals to appropriate agencies or organizations that can provide specialized assistance beyond their scope.

Somali language Classes for young people and Cultural Activities.

#### **Public benefit**

The Trustees declare that, they have throughout their activities had regard to the guidance issued by the Charity Commission on the public benefit.

#### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

#### **Finances:**

During the financial year, we have received £2833 income, our expenditure was £2793 during this period.

#### **Plans for Future Periods**

The Charity plans continuing the activities outlined above in the forthcoming years subject to Satisfactory funding arrangements

## **HORN OF AFRICA FOUNDATION**

### **Trustees responsibilities in relation to the financial statements 31 MARCH 2025**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Report is approved and signed on their behalf by:**

Gani Abdullahi

Signed by:  
  
EAF428A966994D7...

Trustee

29 January 2026

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HORN OF AFRICA FOUNDATION REGISTERED**

Independent Examiner's Report to the Trustees of HORN OF AFRICA FOUNDATION for the period ending 31 March 2025

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts for the charity. The trustees consider that an audit is not required for this year under section 144 of the Charity Registration Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to: -

- examine the accounts under section 145 of the Charities Act; and
- to follow the procedures laid down in general directions given by Charities Commission (under section 145(5)(b) of the Charities Act),
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out taking into consideration general directions given by 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 the seeking of 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 I do not express an audit opinion on the accounts.

### **Independent examiner's statement**

In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below: -

(1) in all material respects the requirements:

- to keep accounting records in accordance with regulations made under section 130 of the Charities Act;
- to prepare accounts in accordance with regulations made under section 11(1)(b) of the Act ; have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

*Abubakar Hussein*

71F3E89D7D71455...

Mr A. Hussein -IFA

Optmark Accountants  
5 Mitcham Lane

London SW16 6LG  
29 January 2026

**HORN OF AFRICA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**YEAR ENDED 31 MARCH 2025**

		<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
	<b>Note</b>				
<b>Income from</b>					
Charitable Activities		340	2,493	2,833	13,054
<b>TOTAL INCOMING RESOURCES</b>	<b>2</b>	<b>340</b>	<b>2,493</b>	<b>2,833</b>	<b>13,054</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities		-	(2,493)	(2,493)	(12,605)
Governance and Support		-	(300)	(300)	(300)
<b>TOTAL RESOURCES EXPENDED</b>	<b>3</b>	<b>-</b>	<b>(2,793)</b>	<b>(2,793)</b>	<b>(12,906)</b>
<b>Net income</b>		<b>340</b>	<b>300</b>	<b>40</b>	<b>148</b>
Funds brought forward		-	-	-	(148)
<b>Net movement in funds and fund balances carried forward at 31 March 2025</b>	<b>7</b>	<b>340</b>	<b>300</b>	<b>40</b>	<b>-</b>

**HORN OF AFRICA FOUNDATION**  
**BALANCE SHEET**  
**As at 31 March 2025**

	Notes	2025 £	2024 £
<b>Current Assets</b>			
Cash at bank and in hand		40	-
<b>Total Current Assets</b>	5	40	-
<b>Current Liabilities</b>			
Creditors amounts falling due within one year	6	-	-
<b>Total assets less current liabilities</b>		<b>40</b>	<b>-</b>
<b>Financed by:</b>			
Unrestricted Funds		40	-
Restricted Funds		-	-
	8	<b>40</b>	<b>-</b>

These financial statements were authorised and approved by the Trustees and signed on behalf of the Trustees by:

Signed by:  
  
EAF428A966994D7...  
 Mr Gani Abdullahi  
 Trustee  
 29 January 2026

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2025**

**1. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” (2005), the Companies Act 2006 and applicable United Kingdom accounting standards.

**Company status**

The Charity is a company limited by guarantee. The members of the Company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Charity in its own published consolidated financial statements.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The donation income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of entitlement, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2025**

**1. Accounting policies (Continued)**

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project costs include other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**2. Total incoming resources**

	<b>2025</b>	<b>2024</b>
	£	£
<b>Voluntary Income</b>		
<b>Unrestricted Income</b>		
Members contribution	340	148
Donations	-	-
Other Income(Gift Aid)	-	-
	<u><b>340</b></u>	<u><b>148</b></u>
<b>Restricted Income</b>		
	<b>2025</b>	<b>2024</b>
	£	£
Grants/Donations	2,493	12,906
<b>Sub total</b>	<u><b>2,493</b></u>	<u><b>12,906</b></u>
<b>Total Incoming Resources</b>	<u><b>2,833</b></u>	<u><b>13,054</b></u>

**3. Resource Expenses**

	<b>Direct</b>	<b>Support</b>	<b>2025</b>	<b>2024</b>
	<b>Cost</b>	<b>Costs</b>	£	£
Charitable Activities	2,493	-	2,493	12,606
Governance cost	300	-	300	300
	<u><b>2,793</b></u>	<u><b>-</b></u>	<u><b>2,793</b></u>	<u><b>13,298</b></u>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2025**

**4. Trustees' Remuneration**

The trustees did not receive any remuneration during the year

Operating surplus is stated after charging:	<b>2025</b>	<b>2024</b>
	£	£
Independent Examiner fee	300	300

**5. Current Assets**

	<b>2025</b>	<b>2024</b>
	£	£
Current account	40	-
	40	-

**6. Creditors: Amount falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Accrued cost	-	-
	-	-

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts (Continued)**  
**For the year ended 31 MARCH 2025**

**7. Analysis of charitable funds**

	<b>Bal b/f</b>			<b>Bal C/f</b>
	<b>As at 1st</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31</b>
	<b>April 2024</b>			<b>March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
Current year movement	-	340	-	340
<b>Restricted funds:</b>				
Current year movement	-	2,493	(2,793)	300
<b>Total funds</b>	<b>-</b>	<b>2,833</b>	<b>(2,793)</b>	<b>40</b>

**8. Taxation**

HORN OF AFRICA FOUNDATION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the taxation of Chargeable Gains Act 1992 to the extent that they are applied.

**10. Ultimate Parent Undertakings**

**9. Pension Cost**

The charity did not incur any pension liability and did not participate any pension fund.

**10. Related party Transitions**

There were not related party transactions during the year

**HORN OF AFRICA FOUNDATION**

England & Wales - Charity number 1161800

---

# Accounts

---



**Charity number: 116800**

**HORN OF AFRICA FOUNDATION**

**REPORT AND  
FINANCIAL STATEMENTS  
31 MARCH 2024**

# **HORN OF AFRICA FOUNDATION**

## **Report and Financial Statements 31 MARCH 2023**

### **Contents**

List of Officers and Professional Advisers	4
Trustees' Report	5-7
Statement of Trustees' Responsibilities	8
Statement of Independent examiners report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-15

# **HORN OF AFRICA FOUNDATION**

## **List of Officers and Professional Advisers**

### **Board of Trustees**

Mr Abdi Omar Osman (Director)  
Mr Gani Abdullahi  
Mr Abdi Hersi  
Dr Juweria Ali  
Mr Yusuf Jama Kabile

### **Registered Office.**

Unit 5 Red Lion Court,  
Alexandra Road,  
Hounslow, TW3 1JS

### **Bankers**

Zempler Bank

### **Independent Examiners**

Optmark Accountants  
5 Mitcham Lane  
London  
SW16 6LG

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

#### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 22 May 2015.

#### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

#### **Trustee induction and training**

Most Trustees are already familiar when the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

#### **Aim and purposes**

Horn of Africa Foundation (HOAF) was founded by members who were inspired by the desire of children to get an education but have no access to education due to the death of their parents or aggravating poverty in Kenya, Somalia and Ethiopia. The organisation works to assist destitute children and orphans get access to education and live a life of dignity in the future.

#### **Objective and activities**

The main objective of the trust is the advancement of education and the preservation and protection of the health of refugees living in refugee camps in the Horn of Africa for the public benefit.

To cater for the destitute, children orphaned by war and those who come from poor families providing them with shelter, education, security and healthy lives in order to improve the quality of their lives and thus- their sense of pride.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2024(Continued)**

The vision of Horn of Africa Foundation (HOAF) is to endeavor to provide for the children and the community as whole in Kenya, Somalia and Ethiopia, the opportunity to achieve self-sufficiency in terms of access to basic services such as health and education. HOAF's vision also entails alleviating poverty and suffering among children, promoting cohesiveness and a peaceful society that is capable of deciding their own future.

#### **What we do:**

The Horn of Africa Foundation has an ambitious plan to conduct key programs focusing on: Education, Health Care, Emergency Relief, Ramadan, Qurbani and Eid festivals, Water and Sanitation, Help Sponsor an Orphans program and children and women's welfare programs.

#### **1. Achievement and performances**

Horn of Africa Foundation (HOAF) is a small charity that was established in 2015. The charity operates in two geographical areas overseas (Horn of Africa countries including Ethiopia, Somalia and Kenya). and UK. The trustees are satisfied with the consistent progress and development of the charity.

- **Building Community Hubs for a Brighter Future in the Somali Region of Ethiopia**

The Somali Region of Ethiopia, also known as the Ogaden region, is home to vibrant and resilient communities facing significant challenges due to conflicts and a lack of essential infrastructure. In areas like Dollo and Shabelle Zones—where towns such as Wardheer, Caado, Qorile, Gode, and Imey, are located—families struggle with limited access to education, healthcare, and communal spaces.

In response, HOAF is committed to building Community Hubs—safe, multi-purpose centers that will provide much-needed support to rural populations. These hubs will offer shelter for traditional Madarasas, giving children a safe and structured environment to learn. They will also serve as gathering spaces for families, offering access to clean water, sanitation, and health services, which are currently unavailable in many villages.

This calendar year, HOAF has successfully built a new community center in Wardheer city, located in the Dollo region. This center includes three classrooms, providing a vital space for children to receive education in a structured environment. This addition strengthens our mission to empower communities by expanding access to learning opportunities and social engagement.

By creating these hubs, HOAF is not just constructing buildings; we are fostering hope, education, and resilience within the Somali Region. The Hub will empower communities, helping them heal from past struggles while building a foundation for a stronger, more connected future.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2024(Continued)**

Together, we can transform lives and uplift rural communities in Ethiopia's Somali Region—one hub at a time.

#### **• Ramadan & Eid Program and Orphan Support**

The Horn of Africa Foundation remains committed to supporting vulnerable communities, particularly during the holy month of Ramadan and Eid festivals. This year, we successfully implemented an food support program, reaching over 100 families in Caado town, many of whom have been severely affected by drought. Through this initiative, we provided essential food assistance to ensure that these families could eat protein such as meat during Eid festivals with dignity and relief.

We continue to prioritize orphan support by providing essential care, education, and resources to children in need. Our goal is to bring hope and stability to these young lives, ensuring they have the necessary support to build a better future.

As we celebrate Eid, we extend our gratitude to our partners and donors who make these initiatives possible. Together, we can continue to bring meaningful change to those in need.

#### **UK Projects:**

The Horn of Africa Foundation (HOAF) is a charitable organization dedicated to supporting individuals from minorities and East African backgrounds across several London boroughs, including Hounslow, Ealing, Hillingdon, Harrow, and Brent. HOAF primary objectives and activities are centered around providing information, advice, signposting, and food delivery support to these communities.

#### **Objectives:**

1. **Community Support:** Assist East African individuals and families in navigating various challenges by offering tailored information and guidance.
2. **Nutritional Assistance:** Ensure that vulnerable members of the community have access to essential food supplies, especially during times of need.

#### **Key Activities:**

**Information and Advice:** HOAF offers consultations to help community members understand and access available services, benefits, and opportunities. HOAF supported 500 individuals with filling forms such as Benefit applications, Energy bills challenges and other support.

**Signposting Services:** The foundation directs individuals to appropriate agencies or organizations that can provide specialized assistance beyond their scope.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2024(Continued)**

Food Delivery Support: Recognizing the importance of nutrition, HOAF organizes food distribution initiatives to support those facing food insecurity.

Through these efforts, the Horn of Africa Foundation aims to enhance the well-being and integration of East African communities within the broader London society.

- **East Africa Emergency: Act Now to End Hunger**

East Africa is facing one of the worst droughts in decades, leaving millions of people on the brink of starvation. Consecutive failed rainy seasons, exacerbated by climate change, have led to severe water shortages, crop failures, and livestock deaths. Countries such as Somalia, Ethiopia, and Kenya are experiencing extreme food insecurity, with millions of children suffering from malnutrition.

The crisis is further worsened by rising food prices, conflicts, and displacement, making it difficult for communities to access essential resources. Without immediate humanitarian aid, countless lives are at risk.



## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2024(Continued)**

Through East Africa Emergency: Act Now to End Hunger, we aim to raise awareness and mobilize support for food relief, clean water access, and sustainable solutions to prevent future crises.

The Horn of Africa Foundation Worked with several organizations, met several members of parliaments and UK officials requesting actions from the UK and international community to Stop Famine In the Horn of Africa.

### **Public benefit**

The Trustees declare that, they have throughout their activities had regard to the guidance issued by the Charity Commission on the public benefit.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

### **Finances:**

During the financial year, we have received £13,054 income, our expenditure was £12,906 during this period.

### **Plans for Future Periods**

The Charity plans continuing the activities outlined above in the forthcoming years subject to Satisfactory funding arrangements

## **HORN OF AFRICA FOUNDATION**

### **Trustees responsibilities in relation to the financial statements 31 MARCH 2024**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Report is approved and signed on their behalf by:**

Gani Abdullahi



Trustee

20 January 2025

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HORN OF AFRICA FOUNDATION REGISTERED**

Independent Examiner's Report to the Trustees of HORN OF AFRICA FOUNDATION for the period ending 31 March 2024

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts for the charity. The trustees consider that an audit is not required for this year under section 144 of the Charity Registration Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to: -

- examine the accounts under section 145 of the Charities Act; and
- to follow the procedures laid down in general directions given by Charities Commission (under section 145(5)(b) of the Charities Act),
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out taking into consideration general directions given by 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 the seeking of 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 I do not express an audit opinion on the accounts.

### **Independent examiner's statement**

In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below: -

(1) in all material respects the requirements:

- to keep accounting records in accordance with regulations made under section 130 of the Charities Act;
- to prepare accounts in accordance with regulations made under section 11(1)(b) of the Act ; have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr A. Hussein -IFA

Optmark Accountants  
5 Mitcham Lane

London SW16 6LG  
20 January 2025

**HORN OF AFRICA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**YEAR ENDED 31 MARCH 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Note				
<b>Income from</b>					
Charitable Activities		148	12,906	13,054	3,586
Grants		-	-	-	-
Other income		-	-	-	1,241
<b>TOTAL INCOMING RESOURCES</b>	2	<b>148</b>	<b>12,906</b>	<b>13,054</b>	<b>4,857</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities		-	(12,606)	(12,606)	(12,913)
Governance and Support		-	(300)	(300)	(384)
<b>TOTAL RESOURCES EXPENDED</b>	3	<b>-</b>	<b>(12,906)</b>	<b>(12,906)</b>	<b>(13,297)</b>
<b>Net income</b>		148	-	148	(8,470)
Funds brought forward		(148)	-	(148)	8,322
<b>Net movement in funds and fund balances carried forward at 31 March 2024</b>	7	<b>-</b>	<b>-</b>	<b>-</b>	<b>(148)</b>

**HORN OF AFRICA FOUNDATION**  
**BALANCE SHEET**  
**As at 31 March 2024**

	Notes	2024 £	2023 £
<b>Current Assets</b>			
Cash at bank and in hand		-	152
<b>Total Current Assets</b>	5	<u>-</u>	<u>152</u>
<b>Current Liabilities</b>			
Creditors amounts falling due within one year	6	-	(300)
<b>Total assets less current liabilities</b>		<u>-</u>	<u>(148)</u>
<b>Financed by:</b>			
Unrestricted Funds		-	(148)
Restricted Funds		-	-
	8	<u>-</u>	<u>(148)</u>

These financial statements were authorised and approved by the Trustees and signed on behalf of the Trustees by:

Mr Gani Abdullahi  
Trustee  
20 January 2025

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2024**

**1. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” (2005), the Companies Act 2006 and applicable United Kingdom accounting standards.

**Company status**

The Charity is a company limited by guarantee. The members of the Company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Charity in its own published consolidated financial statements.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The donation income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of entitlement, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2024**

**1. Accounting policies (Continued)**

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project costs include other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**2. Total incoming resources**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Voluntary Income</b>		
<b>Unrestricted Income</b>		
Members contribution	148	1,532
Donations	12,906	2,054
Other Income(Gift Aid)	-	1,241
	<u>13,054</u>	<u>4,827</u>
<b>Restricted Income</b>		
	<b>2024</b>	<b>2023</b>
	£	£
Grants	-	-
<b>Sub total</b>	<u>-</u>	<u>-</u>
<b>Total Incoming Resources</b>	<u>13,054</u>	<u>4,827</u>

**3. Resource Expenses**

	<b>Direct</b>	<b>Support</b>	<b>2024</b>	<b>2023</b>
	<b>Cost</b>	<b>Costs</b>	£	£
Charitable Activities	11,700	906	12,606	12,998
Governance cost	300	-	300	300
	<u>12,000</u>	<u>906</u>	<u>12,906</u>	<u>13,298</u>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2024**

**4. Trustees' Remuneration**

The trustees did not receive any remuneration during the year

**5. Current Assets**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current account	-	151
	<hr/>	<hr/>
	-	151

**6. Creditors: Amount falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued cost	-	-
	<hr/>	<hr/>
	-	-

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts (Continued)**  
**For the year ended 31 MARCH 2024**

**7. Analysis of charitable funds**

	<b>Bal b/f</b>			<b>Bal C/f</b>	
	<b>As at 1st</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31</b>	<b>2023</b>
	<b>April 2023</b>			<b>March 2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Current year movement	(148)	148	-	-	(148)
<b>Restricted funds:</b>					
Current year movement	-	12,906	(12,906)	-	-
<b>Total funds</b>	<b>(148)</b>	<b>13,054</b>	<b>(12,906)</b>	<b>-</b>	<b>148</b>

**8. Taxation**

HORN OF AFRICA FOUNDATION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the taxation of Chargeable Gains Act 1992 to the extent that they are applied.

10. Ultimate Parent Undertakings

**9. Pension Cost**

The charity did not incur any pension liability and did not participate any pension fund.

**10. Related party Transitions**

There were not related party transactions during the year

**HORN OF AFRICA FOUNDATION**

England & Wales - Charity number 1161800

---

# Accounts

---



**Charity number: 116800**

**HORN OF AFRICA FOUNDATION**

**REPORT AND  
FINANCIAL STATEMENTS  
31 MARCH 2023**

## **HORN OF AFRICA FOUNDATION**

### **Report and Financial Statements 31 MARCH 2023**

#### **Contents**

List of Officers and Professional Advisers	4
Trustees' Report	5-7
Statement of Trustees' Responsibilities	8
Statement of Independent examiners report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-15

## **HORN OF AFRICA FOUNDATION**

### **List of Officers and Professional Advisers**

#### **Board of Trustees**

Mr Abdi Omar Osman (Director)  
Mr Gani Abdullahi  
Mr Omar Yusuf Galadid

#### **Registered Office.**

Unit 5 Red Lion Court, Alexandra Road,  
Hounslow, TW3 1JS

#### **Bankers**

HSBC  
Hayes, UB3 4BY

#### **Independent Examiners**

Optmark Accountants  
5 Mitcham Lane  
London  
SW16 6LG

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2023**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 22 May 2015.

#### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

#### **Trustee induction and training**

Most Trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

#### **Aim and purposes**

Horn of Africa Foundation (HOAF) was founded by members who were inspired by the desire of children to get an education but have no access to education due to the death of their parents or aggravating poverty in Kenya, Somalia and Ethiopia. The organisation works to assist destitute children and orphans get access to education and live a life of dignity in the future.

#### **Objective and activities**

The main objective of the trust is the advancement of education and the preservation and protection of the health of refugees living in refugee camps in the Horn of Africa for the public benefit.

To cater for the destitute, children orphaned by war and those who come from poor families providing them with shelter, education, security and healthy lives in order to improve the quality of their lives and thus- their sense of pride.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2023(Continued)**

The vision of Horn of Africa Foundation (HOAF) is to endeavor to provide for the children and the community as whole in Kenya, Somalia and Ethiopia, the opportunity to achieve self-sufficiency in terms of access to basic services such as health and education. HOAF's vision also entails alleviating poverty and suffering among children, promoting cohesiveness and a peaceful society that is capable of deciding their own future.

#### **What we do:**

The Horn of Africa Foundation has an ambitious plan to conduct key programs focusing on: Education, Health Care, Emergency Relief, Ramadan, Qurbani and Eid festivals, Water and Sanitation, Help Sponsor an Orphans program and children and women's welfare programs.

### **1 Achievement and performances**

Horn of Africa Foundation (HOAF) is a small charity that was established in 2015. The charity operates in two geographical areas overseas (Horn of Africa countries including Ethiopia and Somalia and UK). The trustees are satisfied with the consistent progress and development of the charity.

#### **2 Overseas Projects Building Community Hubs for rural Communities in the Somali Region of Ethiopia**

Ogaden region also known as Somali region in Ethiopia is geographically the largest of nine ethnically defined states in Ethiopia. The region is divided in to 11 Zones (county's) with more than 104 woradas (districts) and majority inhabitants are from Somali ethnic.

HOAF has been trying to understand day-to-day problems caused by conflicts in Somali regional state especially Dollo Zone where Ado (Caado) and Qorile districts located. Our volunteers have also carries out some research in Shabelle Zone where Gode and Iimey town are located. Caado town and Qorile areas were among most affected areas in the region and residents in these districts and surrounding area were forced to flee from their localities during violence between

## **HORN OF AFRICA FOUNDATION** **Trustees' report for the year ended 31 MARCH 2023(Continued)**

government forces and liberation movement groups.

A traditional Madarasa is the only option available for many rural communities and most of



those traditional schools have no buildings. Children learn Quran in open space under the trees, they have no toilets, clean water for drinking or proper safeguarding in place. In those villages, there isn't any health centre and communal halls for families to carry out any community activities.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2023(Continued)**

HOAF has been working hard to address some of those problems mentioned above by building community hubs in Caado village, Gode, Imey and in Qorile. The centres will serve as a community hub that will become a multi-purpose, multi-use community resource to engage, inspire, educate, and connect different parts of the community.

<https://youtu.be/m6r4VGkXDJ0>

<https://youtu.be/AwQ7ISK-ZeI>

<https://youtu.be/Pd9FOq0E4MY>

<https://youtu.be/wTp4IB67RwA>

[https://youtu.be/tl\\_x6uJy0FM](https://youtu.be/tl_x6uJy0FM) )

### **3 Ramadan/ Eid Program and Orphan support**

Horn of Africa Foundation has implemented an iftar, qurbani and water support, surviving drought in Qoriile, and Ado area warder zone Somali regional state of Ethiopia.

### **4 HOAF UK Activities**

#### **In This Together Covid-19 community support**

The Covid-19 pandemic has highlighted the disparities that exist in the UK BAME communities, including communities in which HOAF has traditionally carried out fundraising activities.

HOAF is therefore well-known and well-connected across these communities.

During the Covid-19 crisis, numerous individuals within these communities have suffered in a variety of ways, including a lack of food, acute loneliness, an inability or reluctance to access medical services, including mental health services and mistrust of government, including surrounding Covid-19 advice and vaccination services.

HOAF grant applications were approved during the 2021-2022 such as grants through National Lottery Community Fund To deliver a proactive Covid-19 response to support members of the Horn of Africa (HoAF) community in West London, prioritising those who are isolated, older, those with physical and mental health issues, facing severe financial challenges, struggling to feed their families etc.

#### **Action for Improvement**

The project aims to improve Horn of Africa Foundation's Operations and further develop charity's next five years objectives and sustainability strategy. It was 9 months long project that has focused community reconnection and action planning after pandemic.

Action for improvement has achieved to engage over 400 members of the community through Annual community conference, outreach activity and drop-in sessions.

**HORN OF AFRICA FOUNDATION**  
**Trustees' report for the year ended 31 MARCH 2023(Continued)**

It has also improved charity working systems by employing skilled volunteers and project workers. The post project survey indicated that most community members have enjoyed activities provided by project staff and volunteers.

**Public benefit**

The Trustees declare that, they have throughout their activities had regard to the guidance issued by the Charity Commission on the public benefit.

**5 Volunteers and Donors**

We would like to thank all the volunteers, donors and Organisations who helped us succeed in our projects. This includes Littlediode, Award for All, love2donate, and National Lottery Community Fund and all the charitable individuals.

**HORN OF AFRICA FOUNDATION**  
**Trustees' report for the year ended 31 MARCH 2023(Continued)**

**Financial review**

This is the sixth year the charity has been in operation and has had some financial constraint; however, we have been able to raise funds and received unrestricted donations, and membership fee and a grant. This leaves us a surplus which will be spent according to our service policy.

**Reserves policy and going concern**

The balance held in reserves at 31st March 2023 was £4,827 of which £1320 is restricted for Community project. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The Charity's main source of income is donation, fundraising and membership fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

**Plans for Future Periods**

The Charity plans continuing the activities outlined above in the forthcoming years subject to Satisfactory funding arrangements

## **HORN OF AFRICA FOUNDATION**

### **Trustees responsibilities in relation to the financial statements 31 MARCH 2023**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report is approved and signed on their behalf by:

DocuSigned by:  
*Gani Abdullahi*  
...6E5D0F594A1A4EC...

Gani Abdullahi  
Trustee  
31 January 2023

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HORN OF AFRICA FOUNDATION REGISTERED**

Independent Examiner's Report to the Trustees of HORN OF AFRICA FOUNDATION for the period ending 31 March 2023

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts for the charity. The trustees consider that an audit is not required for this year under section 144 of the Charity Registration Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to: -

- examine the accounts under section 145 of the Charities Act; and
- to follow the procedures laid down in general directions given by Charities Commission (under section 145(5)(b) of the Charities Act),
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out taking into consideration general directions given by 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 the seeking of 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 I do not express an audit opinion on the accounts.

### **Independent examiner's statement**

In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below: -

(1) in all material respects the requirements:

- to keep accounting records in accordance with regulations made under section 130 of the Charities Act;
- to prepare accounts in accordance with regulations made under section 11(1)(b) of the Act ; have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

*Abubakar Hussein*

71F3E89D7D71455...

Mr A. Hussein -IFA

Optmark Accountants  
5 Mitcham Lane

London SW16 6LG  
31 January 2023

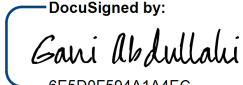
**HORN OF AFRICA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**YEAR ENDED 31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
	Note	£	£	£	£
<b>Income from</b>					
Charitable Activities		2,266	1,320	3,586	20,342
Grants		-	-	-	56,000
Other income		1,241	-	1,241	8,159
<b>TOTAL INCOMING RESOURCES</b>	2	<b>3,507</b>	<b>1,320</b>	<b>4,827</b>	<b>84,501</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities		(7,602)	(5,311)	(12,913)	(83,829)
Governance and Support		(84)	(300)	(384)	(512)
<b>TOTAL RESOURCES EXPENDED</b>	3	<b>7,686</b>	<b>5,611</b>	<b>13,297</b>	<b>84,341</b>
<b>Net income</b>		(4,179)	(4,291)	(8,470)	160
Funds brought forward		4,031	4,291	8,322	8,162
<b>Net movement in funds and fund balances carried forward at 31 March 2023</b>	7	<b>(148)</b>	<b>0.00</b>	<b>(148)</b>	<b>8,322</b>

**HORN OF AFRICA FOUNDATION**  
**BALANCE SHEET**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Cash at bank and in hand		152	8,322
<b>Total Current Assets</b>	5	152	8,322
<b>Current Liabilities</b>			
Creditors amounts falling due within one year	6	(300)	-
<b>Total assets less current liabilities</b>		<b>(148)</b>	<b>8,322</b>
<b>Financed by:</b>			
Unrestricted Funds		(148)	4,031
Restricted Funds		-	4,291
	8	<b>(148)</b>	<b>8,322</b>

These financial statements were authorised and approved by the Trustees and signed on behalf of the Trustees by:

DocuSigned by:  
  
 6E5D0F594A1A4EC...  
 Mr Gani Abdullahi  
 Trustee  
 31 January 2023

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2023**

**1. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” (2005), the Companies Act 2006 and applicable United Kingdom accounting standards.

**Company status**

The Charity is a company limited by guarantee. The members of the Company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Charity in its own published consolidated financial statements.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The donation income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of entitlement, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2023**

**1. Accounting policies (Continued)**

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project costs include other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**2. Total incoming resources**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
<b>Unrestricted Income</b>		
Members contribution	1,532	2,700
Donations	2,054	17,642
Other Income(Gift Aid)	1,241	8,159
	<u><b>4,827</b></u>	<u><b>28,501</b></u>
<b>Restricted Income</b>		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants	-	56,000
<b>Sub total</b>	<u><b>-</b></u>	<u><b>56,000</b></u>
<b>Total Incoming Resources</b>	<u><b>4,827</b></u>	<u><b>84,501</b></u>

**3. Resource Expenses**

	<b>Direct</b>	<b>Support</b>	<b>2023</b>	<b>2022</b>
	<b>Cost</b>	<b>Costs</b>	<b>£</b>	<b>£</b>
Charitable Activities	12,914	84	12,998	83,829
Governance cost	300	-	300	512
	<u><b>13,214</b></u>	<u><b>84</b></u>	<u><b>13,298</b></u>	<u><b>84,341</b></u>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2023**

**4. Trustees' Remuneration**

The trustees did not receive any remuneration during the year

**5. Current Assets**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current account	151	8,162
	<hr/> 151	<hr/> 8,162

**6. Creditors: Amount falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued cost	300	-
	<hr/> <b>300</b>	<hr/> <b>-</b>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts (Continued)**  
**For the year ended 31 MARCH 2023**

**7. Analysis of charitable funds**

	Bal b/f			Bal C/f	
	As at 1st	Income	Expenditure	As at 31	2022
	April 2022			March 2023	
	£	£	£	£	£
<b>Unrestricted Funds</b>					
Current year movement	4,031	3,507	(7,686)	(148)	4,031
<b>Restricted funds:</b>					
Current year movement	4,291	1,320	(5,611)	(0)	4,291
<b>Total funds</b>	<b>8,322</b>	<b>4,827</b>	<b>(13,297)</b>	<b>(148)</b>	<b>8,322</b>

**8. Taxation**

HORN OF AFRICA FOUNDATION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the taxation of Chargeable Gains Act 1992 to the extent that they are applied.

10. Ultimate Parent Undertakings

**9. Pension Cost**

The charity did not incur any pension liability and did not participate any pension fund.

**10. Related party Transitions**

There were not related party transactions during the year

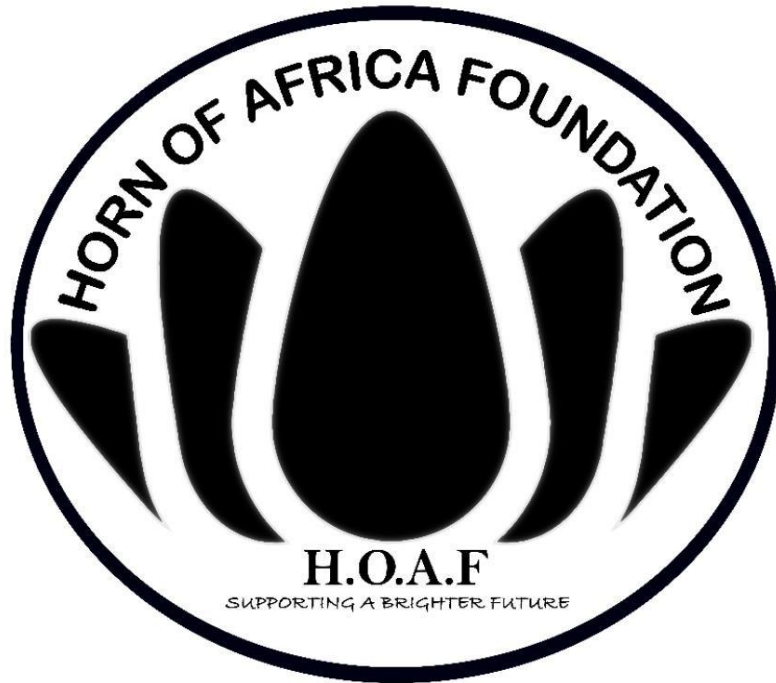
**HORN OF AFRICA FOUNDATION**

England & Wales - Charity number 1161800

---

# Accounts

---





**Charity number: 116800**

**HORN OF AFRICA FOUNDATION**

**REPORT AND FINANCIAL STATEMENTS 31 MARCH 2022**

## **HORN OF AFRICA FOUNDATION**

### **Report and Financial Statements 31 MARCH 2022**

#### **Contents**

List of Officers and Professional Advisers	4
Trustees' Report	5-7
Statement of Trustees' Responsibilities	8
Statement of Independent examiners report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-15

## **List of Officers and Professional Advisers**

### **Board of Trustees**

Mr Abdi Omar Osman (Director)  
Mr Gani Abdullahi  
Juweria Ali-  
Abdi Hersi  
Yusuf Jama  
Mr Omar Yusuf Galadid -resigned 21-02-2022

### **Registered Office.**

Unit 5 Red Lion Court, Alexandra Road,  
Hounslow, TW3 1JS

### **Bankers**

Cashplus Bank  
Cottons Centre  
Cottons Lane  
London  
SE1 2QG

### **Independent Examiners**

Optmark Accountants  
5 Mitcham Lane  
London  
SW16 6LG

## **HORN OF AFRICA FOUNDATION#**

### **Trustees' report for the year ended 31 MARCH 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 22 May 2015.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

### **Trustee induction and training**

Most Trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

### **Aim and purposes**

Horn of Africa Foundation (HOAF) was founded by members who were inspired by the desire of children to get an education but have no access to education due to the death of their parents or aggravating poverty in Kenya, Somalia and Ethiopia. The organisation works to assist destitute children and orphans get access to education and live a life of dignity in the future.

### **Objective and activities**

The main objective of the trust is the advancement of education and the preservation and protection of the health of refugees living in refugee camps in the Horn of Africa for the public benefit.

To cater for the destitute, children orphaned by war and those who come from poor families providing them with shelter, education, security and healthy lives in order to improve the quality of their lives and thus- their sense of pride.

## **Trustees' report for the year ended 31 MARCH 2022(Continued)**

The vision of Horn of Africa Foundation (HOAF) is to endeavor to provide for the children and the community as whole in Kenya, Somalia and Ethiopia, the opportunity to achieve self-sufficiency in terms of access to basic services such as health and education. HOAF's vision also entails alleviating poverty and suffering among children, promoting cohesiveness and a peaceful society that is capable of deciding their own future.

### **What we do:**

The Horn of Africa Foundation has an ambitious plan to conduct key programs focusing on: Education, Health Care, Emergency Relief, Ramadan, Qurbani and Eid festivals, Water and Sanitation, Help Sponsor an Orphans program and children and women's welfare programs.

### **Achievement and performances**

Horn of Africa Foundation (HOAF) is a small charity that was established in 2015. The charity operates in two geographical areas overseas (Horn of Africa countries including Ethiopia and Somalia and UK). The trustees are satisfied with the consistent progress and development of the charity.

#### **Overseas Projects**

##### **Building Community Hubs for rural Communities in the Somali Region of Ethiopia**

Ogaden region also known as Somali region in Ethiopia is geographically the largest of nine ethnically defined states in Ethiopia. The region is divided into 11 Zones (county's) with more than 104 woredas (districts) and majority inhabitants are from Somali ethnic.

HOAF has been trying to understand day-to-day problems caused by conflicts in Somali regional state especially Dollo Zone where Ado (Caado) and Qorile districts located. Our volunteers have also carried out some research in Shabelle Zone where Gode and Imey town are located. Caado town and Qorile areas were among most affected areas in the region and residents in these districts and surrounding area were forced to flee from their localities during violence between government forces and liberation movement groups.

A traditional Madarasa is the only option available for many rural communities and most of those traditional schools have no buildings. Children learn Quran in open space under the trees, they have no toilets, clean water for drinking or proper safeguarding in place. In those villages, there isn't any health centre and communal halls for families to carry out any community activities.

HOAF has been working hard to address some of those problems mentioned above by building community hubs in Caado village, Gode, Imey and finally in Qorile. The centres will serve as a community hub that will become a multi-purpose, multi-use community resource to engage, inspire, educate, and connect different parts of the community.

#### **□ Ado School Project**

## **Trustees' report for the year ended 31 MARCH 2022(Continued)**

The Facilities in Caado are composed of large community hall and 6 classes and other relief assistance for the destitute families and their children in the area. A total of 450 children mostly orphans and vulnerable children benefits from these facilities (School). Another 600 members of the community are now able to come to the centre for daily activities including prayers and other community activities.

The centre provides formal education plus traditional Quranic and community training activities. The centre is officially open to the public, here is a Video link showing the students and some of the facilities available <https://youtu.be/m6r4VGkXDJ0> .

### **□ Gode School Project:**

Gode school project is an integrated school building construction project for Year 1 to 3, including large community, and Toilets. Gode is the second largest city in the Somali regional State where thousands of internally displaced people and refugees who returned in 2018 have resettled. The building project which started in May 2020 is completed and now will be open for public. Below is a Video link showing the building construction phases <https://youtu.be/AwQ7ISK-ZeI>

### **□ Imey School Project:**

Imey School project is a community hub building construction project composed of large Masjid and one training room. This facility will serve as community hall and information and support centre. The area is one of the places where Ogaden refugees returning from refugee's camps have resettled where they trying to restart their farming lifestyle back without any provisional assistance. The building construction started in November 2020 and it's about to get completed soon. The link below is showing construction phases of the main building and rest of the building will fellow after. (Video: <https://youtu.be/Pd9FOq0E4MY> ).

### **□ Qorile School Project**

HOAF proposed to build 3 classes, Community hall, 2 toilets and a small shop for Qorile community. The main building and 3 classes is completed, Here is a video showing the Construction phases ( <https://youtu.be/wTp4IB67RwA> )

In Qorile there are high number of internally displaced families living in the town with little support from the government or any other agencies. However, luckily an electric supply solar system has been built in the town by means of pilot project which has happened in places in Ethiopia.

provide relaxing environment. The clinic will serve as a primary care for both the students and people from the area.

Please see the below link for reference [https://youtu.be/tl\\_x6uJy0FM](https://youtu.be/tl_x6uJy0FM) )

## **Trustees' report for the year ended 31 MARCH 2022(Continued)**

### **Ramadan/ Eid Program and Orphan support**

Horn of Africa Foundation has implemented a iftar support with more than 250 families, mostly people affected by drought in Qoriile, Ado area and Imey Bari in the Somali regional state of Ethiopia.

HOAF have distributed food packages as part of Udhiya animal sacrifices in Kismayo.

HOAF has financially supported orphans in Dadaab refugee's camp in Kenya.

Please see the below video for reference <https://youtu.be/hv3ZBz9sZJ0>

### **HOAF UK Activities**

#### **□ In This Together Covid-19 community support**

The Covid-19 pandemic has highlighted the disparities that exist in the UK BAME communities, including communities in which HOAF has traditionally carried out fundraising activities.

HOAF is therefore well-known and well-connected across these communities.

During the Covid-19 crisis, numerous individuals within these communities have suffered in a variety of ways, including a lack of food, acute loneliness, an inability or reluctance to access medical services, including mental health services and mistrust of government, including surrounding Covid-19 advice and vaccination services.

HOAF grant applications were approved during the 2021-2022 such as grants through National Lottery Community Fund To deliver a proactive Covid-19 response to support members of the Horn of Africa (HoAF) community in West London, prioritising those who are isolated, older, those with physical and mental health issues, facing severe financial challenges, struggling to feed their families etc.

#### **□ Action for Improvement**

The project aims to improve Horn of Africa Foundation's Operations and further develop charity's next five years objectives and sustainability strategy. It was 9 months long project that has focused community reconnection and action planning after pandemic.

Action for improvement has achieved to engage over 400 members of the community through Annual community conference, outreach activity and drop-in sessions.

It has also improved charity working systems by employing skilled volunteers and project workers. The post project survey indicated that most community members have enjoyed activities provided by project staff and volunteers.

**Trustees' report for the year ended 31 MARCH 2022(Continued)**

**Public benefit**

The Trustees declare that, they have throughout their activities had regard to the guidance issued by the Charity Commission on the public benefit.

**Volunteers and Donors**

We would like to thank all the volunteers, donors and Organisations who helped us succeed in our projects. This includes Al-Furqan sisters, Littlediode, Nori Medical Services, Suffah Services, Award for All, City Bridge Trust and London Community Response Fund (LCRF), the UK government Coronavirus Community Support Fund and National Lottery Community Fund and all the charitable individuals.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2022(Continued)**

#### **Financial review**

This is the seventh year the charity has been in operation and has had some financial constraint; however, we have been able to raise funds and received unrestricted donations, and membership fee and a grant. This leaves us a surplus which will be spent according to our service policy.

#### **Reserves policy and going concern**

The balance held in reserves at 31st March 2022 was £8,322 The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The Charity's main source of income is donation, fundraising and membership fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

#### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

#### **Plans for Future Periods**

The Charity plans continuing the activities outlined above in the forthcoming years subject to Satisfactory funding arrangements

## **HORN OF AFRICA FOUNDATION**

### **Trustees responsibilities in relation to the financial statements 31 MARCH 2022**

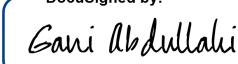
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report is approved and signed on their behalf by:

DocuSigned by:  
  
EF9C1E7C25414DB...  
.....

Gani Abdullahi  
Trustee  
31 January 2023

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HORN OF AFRICA FOUNDATION REGISTERED**

Independent Examiner's Report to the Trustees of HORN OF AFRICA FOUNDATION for the period ending 31 March 2022

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts for the charity. The trustees consider that an audit is not required for this year under section 144 of the Charity Registration Act 2011 (The Charities Act) and that an independent examination is needed. It is my responsibility to: -

- examine the accounts under section 145 of the Charities Act; and
- to follow the procedures laid down in general directions given by Charities Commission (under section 145(5)(b) of the Charities Act),
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out taking into consideration general directions given by 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 the seeking of 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 I do not express an audit opinion on the accounts.

### **Independent examiner's statement**

In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below: -

- (1) in all material respects the requirements:  to keep accounting records in accordance with regulations made under section 130 of the Charities Act;
- to prepare accounts in accordance with regulations made under section 11(1)(b) of the Act ; have been met; and

- (2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

*Abubakar Hussein*

Mr A. Hussein -IFA

Optmark Accountants 5  
Mitcham Lane

London SW16 6LG  
31 January 2023


**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**YEAR ENDED 31 MARCH 2022**

		<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from</b>					
Charitable Activities		2,700	17,642	20,342	111,789
Grants		-	56,000	56,000	29,967
Other income		8,159	-	8,159	22,075
<b>TOTAL INCOMING RESOURCES</b>	<b>2</b>	<b>10,859</b>	<b>73,642</b>	<b>84,501</b>	<b>163,831</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities		(10,700)	(73,129)	(83,829)	(155,221)
Governance and Support		(212)	(300)	(512)	(4,526)
<b>TOTAL RESOURCES EXPENDED</b>	<b>3</b>	<b>10,912</b>	<b>73,429</b>	<b>84,341</b>	<b>(159,748)</b>
<b>Net income</b>		<b>(53)</b>	<b>213</b>	<b>160</b>	<b>4,084</b>
Funds brought forward		4,084	4,078	8,162	4,078
<b>Net movement in funds and fund balances carried forward at 31 March 2022</b>	<b>7</b>	<b>4,031</b>	<b>4,291</b>	<b>8,322</b>	<b>8,162</b>

**HORN OF AFRICA FOUNDATION      BALANCE SHEET**  
**As at 31 March 2022**

	<b>Notes</b>	<b>2022</b> £	<b>2021</b> £
<b>Current Assets</b>			
Cash at bank and in hand		8,322	8,162
<b>Total Current Assets</b>	5	8,322	8,162
<b>Current Liabilities</b>			
Creditors amounts falling due within one year	6	-	-
<b>Total assets less current liabilities</b>		<b>8,322</b>	<b>8,162</b>
<b>Financed by:</b>			
Unrestricted Funds		4,031	4,506
Restricted Funds		4,291	3,656
	8	<b>8,322</b>	<b>8,162</b>

These financial statements were authorised and approved by the Trustees and signed on behalf of the Trustees by:

DocuSigned by:  
  
 EF9C1E7C25414DB...  
 Mr Gani Abdullahi  
 Trustee  
 31 January 2023

## **HORN OF AFRICA FOUNDATION Notes to the accounts**

### **For the year ended 31 MARCH 2022**

#### **1. Accounting policies Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” (2005), the Companies Act 2006 and applicable United Kingdom accounting standards.

#### **Company status**

The Charity is a company limited by guarantee. The members of the Company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

#### **Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Charity in its own published consolidated financial statements.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2. Investment income and gains are allocated to the appropriate fund.

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The donation income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of entitlement, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings

**HORN OF AFRICA FOUNDATION Notes to the accounts**  
**For the year ended 31 MARCH 2022**

**1. Accounting policies (Continued)**

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project costs include other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**2. Total incoming resources**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
<b>Unrestricted Income</b>		
Members contribution	2,700	14,984
Donations	17,642	96,805
Other Income(Gift Aid)	8,159	22,075
	<u><b>28,501</b></u>	<u><b>133,864</b></u>
<b>Restricted Income</b>		
	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants	56,000	29,967
<b>Sub total</b>	<u><b>56,000</b></u>	<u><b>29,967</b></u>
<b>Total Incoming Resources</b>	<u><u><b>84,501</b></u></u>	<u><u><b>163,831</b></u></u>

**3. Resource Expenses**

	<b>Direct</b>	<b>Support</b>	<b>2022</b>	<b>2021</b>
	<b>Cost</b>	<b>Costs</b>	<b>£</b>	<b>£</b>
Charitable Activities	83,829	-	83,829	155,221
Governance cost	300	212	512	1,348
	<u><b>84,129</b></u>	<u><b>212</b></u>	<u><b>84,341</b></u>	<u><b>156,569</b></u>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts For the year ended 31 MARCH 2021**

**4. Trustees' Remuneration**

The trustees did not receive any remuneration during the year

**5. Current Assets**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current account	8,322	8,162
	<u>8,322</u>	<u>8,162</u>

**6. Creditors: Amount falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	-	-
	<u>-</u>	<u>-</u>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts (Continued) For the year ended 31 MARCH 2022**

**7. Statements of Funds**

	Bal b/f As at 1st April 2021 £	Income £	Expenditure £	Bal C/f As at 31 March 2022 £	2021 £
<b>Unrestricted Funds</b>					
Current year movement	4,505	10,859	(10,912)	4,452	4,505
<b>Restricted funds:</b>					
Current year movement	3,656	73,642	(73,429)	3,869	3,656
<b>Total funds</b>	<b>8,161</b>	<b>84,501</b>	<b>84,341</b>	<b>8,321</b>	<b>8,161</b>

**8. Analysis of net Assets between funds**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Bal b/f	4,506	3,656	8,162	4,505
Movement during the year	(53)	213	160	3,656
<b>Total net assets</b>	<b>4,453</b>	<b>4,291</b>	<b>8,322</b>	<b>8,161</b>

## **HORN OF AFRICA FOUNDATION**

### **Notes to the accounts (Continued) For the year ended 31 MARCH 2022**

#### **9. Taxation**

HORN OF AFRICA FOUNDATION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the taxation of Chargeable Gains Act 1992 to the extent that they are applied.

10. Ultimate Parent Undertakings

#### **10. Pension Cost**

The charity did not incur any pension liability and did not participate any pension fund.

#### **11. Related party Transitions**

There were not related party transactions during the year

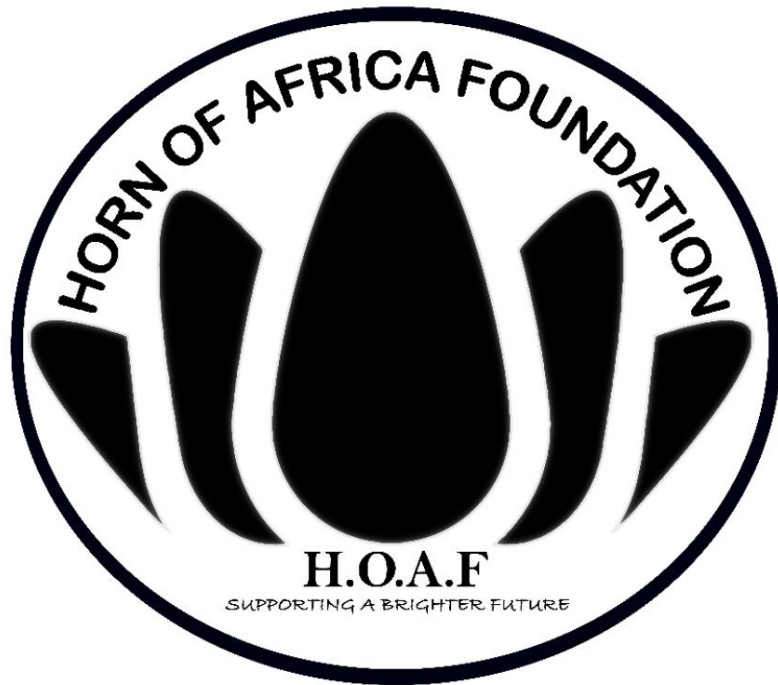
**HORN OF AFRICA FOUNDATION**

England & Wales - Charity number 1161800

---

# Accounts

---



**Charity number: 116800**

**HORN OF AFRICA FOUNDATION**

**REPORT AND  
FINANCIAL STATEMENTS  
31 MARCH 2021**

## **HORN OF AFRICA FOUNDATION**

### **Report and Financial Statements 31 MARCH 2021**

#### **Contents**

List of Officers and Professional Advisers	4
Trustees' Report	5-7
Statement of Trustees' Responsibilities	8
Statement of Independent examiners report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-15

## **HORN OF AFRICA FOUNDATION**

### **List of Officers and Professional Advisers**

#### **Board of Trustees**

Mr Abdi Omar Osman (Director)

Mr Gani Abdullahi

Ms Ifrah Mohamed Omer-Resigned 02-02-2021

Mr Omar Yusuf Galadid

#### **Registered Office.**

Unit 5 Red Lion Court, Alexandra Road,  
Hounslow, TW3 1JS

#### **Bankers**

HSBC

Hayes, UB3 4BY

#### **Independent Examiners**

Optmark Accountants

5 Mitcham Lane

London

SW16 6LG

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2021**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 22 May 2015.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

### **Trustee induction and training**

Most Trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

### **Aim and purposes**

Horn of Africa Foundation (HOAF) was founded by members who were inspired by the desire of children to get an education but have no access to education due to the death of their parents or aggravating poverty in Kenya, Somalia and Ethiopia. The organisation works to assist destitute children and orphans get access to education and live a life of dignity in the future.

### **Objective and activities**

The main objective of the trust is the advancement of education and the preservation and protection of the health of refugees living in refugee camps in the Horn of Africa for the public benefit.

To cater for the destitute, children orphaned by war and those who come from poor families providing them with shelter, education, security and healthy lives in order to improve the quality of their lives and thus- their sense of pride.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2021(Continued)**

The vision of Horn of Africa Foundation (HOAF) is to endeavor to provide for the children and the community as whole in Kenya, Somalia and Ethiopia, the opportunity to achieve selfsufficiency in terms of access to basic services such as health and education. HOAF's vision also entails alleviating poverty and suffering among children, promoting cohesiveness and a peaceful society that is capable of deciding their own future.

#### **What we do:**

The Horn of Africa Foundation has an ambitious plan to conduct key programs focusing on: Education, Health Care, Emergency Relief, Ramadan, Qurbani and Eid festivals, Water and Sanitation, Help Sponsor an Orphans program and children and women's welfare programs.

#### **Achievement and performances**

Horn of Africa Foundation (HOAF) is a small charity that was established in 2015. The charity operates in two geographical areas overseas (Horn of Africa countries including Ethiopia and Somalia and UK). The trustees are satisfied with the consistent progress and development of the charity.

#### **Overseas Projects**

##### **Building Community Hubs for rural Communities in the Somali Region of Ethiopia**

Ogaden region also known as Somali region in Ethiopia is geographically the largest of nine ethnically defined states in Ethiopia. The region is divided in to 11 Zones (county's) with more than 104 woradas (districts) and majority inhabitants are from Somali ethnic.

HOAF has been trying to understand day-to-day problems caused by conflicts in Somali regional state especially Dollo Zone where Ado (Caado) and Qorile districts located. Our volunteers have also carries out some research in Shabelle Zone where Gode and Imey town are located. Caado town and Qorile areas were among most affected areas in the region and residents in these districts and surrounding area were forced to flee from their localities during violence between government forces and liberation movement groups.

A traditional Madarasa is the only option available for many rural communities and most of those traditional schools have no buildings. Children learn Quran in open space under the trees, they have no toilets, clean water for drinking or proper safeguarding in place. In those villages, there isn't any health centre and communal halls for families to carry out any community activities.

HOAF has been working hard to address some of those problems mentioned above by building community hubs in Caado village, Gode, Imey and finally in Qorile. The centres will serve as a community hub that will become a multi-purpose, multi-use community resource to engage, inspire, educate, and connect different parts of the community.

- **Ado School Project**

The Facilities in Caado are composed of large community hall and 6 classes and other relief assistance for the destitute families and their children in the area. A total of 450 children mostly orphans and vulnerable children benefits from these facilities (School). Another 600 members of the community are now able to come to the centre for daily activities including prayers and

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2021(Continued)**

other community activities.

The centre provides formal education plus traditional Quranic and community training activities. The centre is officially open to the public, here is a Video link showing the students and some of the facilities available <https://youtu.be/m6r4VGkXDJO> .

- **Gode School Project:**

Gode school project is an integrated school building construction project for Year 1 to 3, including large community, and Toilets. Gode is the second largest city in the Somali regional State where thousands of internally displaced people and refugees who returned in 2018 have resettled. The building project which started in May 2020 is completed and now will be open for public. Below is a Video link showing the building construction phases

<https://youtu.be/AwQ7ISK-ZeI>

- **Imey School Project:**

Imey School project is a community hub building construction project composed of large Masjid and one training room. This facility will serve as community hall and information and support centre. The area is one of the places where Ogaden refugees returning from refugee's camps have resettled where they trying to restart their farming lifestyle back without any provisional assistance. The building construction started in November 2020 and it's about to get completed soon. The link below is showing construction phases of the main building and rest of the building will fellow after. (Video: <https://youtu.be/Pd9FOq0E4MY> ).

- **Qorile School Project**

HOAF proposed to build 3 classes, Community hall, 2 toilets and a small shop for Qorile community. The main building is completed, the construction of the classrooms and the shop has started and will be completed soon. Here is a video showing the Construction phases ( <https://youtu.be/wTp4IB67RwA> )

In Qorile there are high number of internally displaced families living in the town with little support from the government or any other agencies. However, luckily an electric supply solar system has been built in the town by means of pilot project which has happened in places in Ethiopia.

- **Tawakal School and clinic in Kismayo- Somalia project**

Horn of Africa Foundation (HOAF) have fundraised to build a community hall and clinic for Tawakal School in Kismayo City Somalia. The construction of the community hall and clinic building Project which started in October 2019 and April 2020 respectively are fully completed and is now open for the public use. The charity is planning to fundraise for this facility to become functional and secure necessary medical equipment for the clinic.

Tawakal school, provides secondary and high school services to 700 students and mostly are returned refugees from Kenya. about 500 students are provided residencies inside the school. The community hall/Mosque will contribute will change the student experience and further

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2021(Continued)**

provide relaxing environment. The clinic will serve as a primary care for both the students and people from the area.

Please see the below link for reference [https://youtu.be/tl\\_x6uJy0FM](https://youtu.be/tl_x6uJy0FM) )

### **Ramadan/ Eid Program and Orphan support**

Horn of Africa Foundation has implemented a cash support with more than 200 families, mostly internally displaced people in Qoloji Camp and Shaygosh area in the Somali regional state of Ethiopia.

HOAF have distributed food packages as part of Udhiya animal sacrifices in Gode, Ado and Kismayo. Hundreds of families in Gode and Ado in the Somali State of Ethiopia has been fed in the feeding programme. Similarly, over 75 families from very poor households have been fed during Udhiya food distribution in Kismayo city Somalia including tawakal school students.

HOAF has financially supported orphans in Dadaab refugee's camp in Kenya.

Please see the below video for reference <https://youtu.be/hv3ZBz9sZJ0>

### **Emergency Relief**

#### **Flood Victims support – Somalia**

During spring season, thousands escaped their homes due to flash and devastating floods in Somalia. According to local authority in Doolow, more than 1,200 farms had been inundated and crops covering an estimated 12,000 hectares of farmlands had been destroyed, impacting people's livelihoods. Similarly, Qardho City was affected by heavy flooding.

HOAF has responded by fundraising and directly supporting more than 123 displaced families in Doolow district with one month's survival ration, composed of Sugar, Wheat Flour, Rice, and cooking oil.

Video; <https://youtu.be/JKVSXXMr53c>

Also, HOAF has partnered with African Development Trust, a registered charity in the UK, HOAF contributed £5,000 donations towards flood victims support in Qardho.

### **HOAF UK Activities**

- **Covid-19 community support**

The Covid-19 pandemic has highlighted the disparities that exist in the UK BAME communities, including communities in which HOAF has traditionally carried out fundraising activities.

HOAF is therefore well-known and well-connected across these communities.

During the Covid-19 crisis, numerous individuals within these communities have suffered in a variety of ways, including a lack of food, acute loneliness, an inability or reluctance to access medical services, including mental health services and mistrust of government, including surrounding Covid-19 advice and vaccination services.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2021(Continued)**

HOAF has been contacted by the public and stakeholders, including potential donors, in order to try to address these needs, in particular by providing food and information, raising awareness of mental health issues and signposting local services, including in appropriate languages and formats. HOAF also wants to help tackle loneliness and foster a positive sense of identity and community by promoting Somali culture and facilitating dialogue, in particular between generations. 3 out of our 5 grant applications were approved during the 2020-2021 such as grants through City Bridge Trust through London Community Response Fund (LCRF) and funding from Coronavirus Community Support Fund distributed by the National Lottery Community Fund. To deliver a proactive Covid-19 response to support members of the Horn of Africa (HoAF) community in West London, prioritising those who are isolated, older, those with physical and mental health issues, facing severe financial challenges, struggling to feed their families etc.

- **Lights, Camera, Action!**

An exciting inter-generation buddy up film making project that will use film as a creative environment to explore the inter-generation issues in the community. A younger member of the Horn of Africa community will be partnered with an older member of the community. The project will use film as a creative environment to explore the inter-generational issues, particularly more sensitive areas such as gender roles, faith for example, in the Horn of Africa (HoA) communities that exist between older and younger people. The project is funded by Awards for All and is now completed. Here is highlight of the video <https://youtu.be/kTrVKpDrjgg> .

#### **Public benefit**

The Trustees declare that, they have throughout their activities had regard to the guidance issued by the Charity Commission on the public benefit.

#### **Volunteers and Donors**

We would like to thank all the volunteers, donors and Organisations who helped us succeed in our projects. This includes Al-Furqan sisters, Littlediode, Nori Medical Services, Suffah Services, Award for All, City Bridge Trust and London Community Response Fund (LCRF), the UK government Coronavirus Community Support Fund and National Lottery Community Fund and all the charitable individuals.

## **HORN OF AFRICA FOUNDATION**

### **Trustees' report for the year ended 31 MARCH 2021(Continued)**

#### **Financial review**

This is the sixth year the charity has been in operation and has had some financial constraint; however, we have been able to raise funds and received unrestricted donations, and membership fee and a grant. This leaves us a surplus which will be spent according to our service policy.

#### **Reserves policy and going concern**

The balance held in reserves at 31st March 2021 was £7,762 of which £1000 is restricted for Community project. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The Charity's main source of income is donation, fundraising and membership fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

#### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

#### **Plans for Future Periods**

The Charity plans continuing the activities outlined above in the forthcoming years subject to Satisfactory funding arrangements

## **HORN OF AFRICA FOUNDATION**

### **Trustees responsibilities in relation to the financial statements 31 MARCH 2021**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report is approved and signed on their behalf by:

DocuSigned by:  
*Gani Sharif Abdullahi*  
EAF428A966994D7...

Gani Abdullahi  
Trustee  
31 January 2022

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HORN OF AFRICA FOUNDATION REGISTERED**

Independent Examiner's Report to the Trustees of HORN OF AFRICA FOUNDATION for the period ending 31 March 2021

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts for the charity. The trustees consider that an audit is not required for this year under section 144 of the Charity Registration Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to: -

- examine the accounts under section 145 of the Charities Act; and
- to follow the procedures laid down in general directions given by Charities Commission (under section 145(5)(b) of the Charities Act),
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out taking into consideration general directions given by 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 the seeking of 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 I do not express an audit opinion on the accounts.

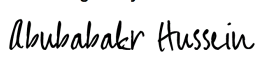
### **Independent examiner's statement**

In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below: -

(1) in all material respects the requirements:

- to keep accounting records in accordance with regulations made under section 130 of the Charities Act;
- to prepare accounts in accordance with regulations made under section 11(1)(b) of the Act ; have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:  
  
2594BE0A76654F6...  
Mr A. Hussein -IFA

Optmark Accountants  
5 Mitcham Lane

London SW16 6LG  
31 January 2022

**HORN OF AFRICA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**YEAR ENDED 31 MARCH 2021**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from</b>	<b>Note</b>				
Charitable Activities		111,789	-	111,789	87,619
Grants		-	29,967	29,967	9,610
Other income		22,075	-	22,075	-
<b>TOTAL INCOMING RESOURCES</b>	<b>2</b>	<b>133,864</b>	<b>29,967</b>	<b>163,831</b>	<b>97,229</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities		(128,711)	(26,511)	(155,221)	(95,067)
Governance and Support		(3,726)	(800)	(4,526)	(1,048)
<b>TOTAL RESOURCES EXPENDED</b>	<b>3</b>	<b>(132,437)</b>	<b>(27,311)</b>	<b>(159,748)</b>	<b>(96,115)</b>
<b>Net income</b>		1,427	2,656	4,084	1,114
Funds brought forward		3,078	1,000	4,078	2,964
<b>Net movement in funds and fund balances carried forward at 31 March 2021</b>	<b>7</b>	<b>4,506</b>	<b>3,656</b>	<b>8,162</b>	<b>4,078</b>

**HORN OF AFRICA FOUNDATION**  
**BALANCE SHEET**  
**As at 31 March 2021**

	Notes	2021 £	2020 £
<b>Current Assets</b>			
Cash at bank and in hand		8,162	4,378
<b>Total Current Assets</b>	5	8,162	4,378
<b>Current Liabilities</b>			
Creditors amounts falling due within one year	6	-	(300)
<b>Total assets less current liabilities</b>		<b>8,162</b>	<b>4,078</b>
<b>Financed by:</b>			
Unrestricted Funds		4,506	3,078
Restricted Funds		3,656	1,000
	8	<b>8,162</b>	<b>4,078</b>

These financial statements were authorised and approved by the Trustees and signed on behalf of the Trustees by:

DocuSigned by:  
  
 Mr. Gami Shauqatullah  
 Trustee  
 31 January 2022

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2021**

**1. Accounting policies**

**Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Companies Act 2006 and applicable United Kingdom accounting standards.

**Company status**

The Charity is a company limited by guarantee. The members of the Company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Charity in its own published consolidated financial statements.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2. Investment income and gains are allocated to the appropriate fund.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The donation income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of entitlement, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2021**

**1. Accounting policies (Continued)**

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project costs include other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

**2. Total incoming resources**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
<b>Unrestricted Income</b>		
Members contribution	14,984	4,093
Donations	96,805	83,526
Other Income(Gift Aid)	22,075	-
	<u><b>133,864</b></u>	<u><b>87,619</b></u>
<b>Restricted Income</b>		
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants	29,967	9,610
<b>Sub total</b>	<u><b>29,967</b></u>	<u><b>9,610</b></u>
<b>Total Incoming Resources</b>	<u><u><b>163,831</b></u></u>	<u><u><b>97,229</b></u></u>

**3. Resource Expenses**

	<b>Direct</b>	<b>Support</b>	<b>2021</b>	<b>2020</b>
	<b>Cost</b>	<b>Costs</b>	<b>£</b>	<b>£</b>
Charitable Activities	155,221	-	155,221	95,067
Governance cost	300	1,048	1,348	1,348
	<u><b>155,521</b></u>	<u><b>1,048</b></u>	<u><b>156,569</b></u>	<u><b>96,415</b></u>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts**  
**For the year ended 31 MARCH 2021**

**4. Trustees' Remuneration**

The trustees did not receive any remuneration during the year

**5. Current Assets**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Current account	8,162	4,378
	<hr/> 8,162	<hr/> 4,378

**6. Creditors: Amount falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	-	300
	<hr/> -	<hr/> <b>300</b>

**HORN OF AFRICA FOUNDATION**  
**Notes to the accounts (Continued)**  
**For the year ended 31 MARCH 2021**

**7. Analysis of charitable funds**

	Bal b/f			Bal C/f	
	As at 1st	Income	Expenditure	As at 31	2020
	April 2020			March 2021	
	£	£	£	£	£
<b>Unrestricted Funds</b>					
Current year movement	3,078	133,864	(132,437)	4,505	3,078
<b>Restricted funds:</b>					
Current year movement	1,000	29,967	(27,311)	3,656	1,000
<b>Total funds</b>	<b>4,078</b>	<b>163,831</b>	<b>159,748</b>	<b>8,162</b>	<b>4,078</b>

**8. Analysis of Net Assets between Funds**

	Unrestricted	Restricted		
	Funds	Funds	2021	2020
	£	£	£	£
Bal b/f	3,078	1,000	4,078	4,378
Movement during the year	1,027	2,656	3,683	(300)
<b>Total net assets</b>	<b>4,506</b>	<b>3,656</b>	<b>8,162</b>	<b>4,078</b>

**9. Taxation**

HORN OF AFRICA FOUNDATION is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the taxation of Chargeable Gains Act 1992 to the extent that they are applied.

**10. Ultimate Parent Undertakings**

**10. Pension Cost**

The charity did not incur any pension liability and did not participate any pension fund.

**11. Related party Transitions**

There were not related party transactions during the year