

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

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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 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**

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 benefit from these facilities (School). Another 600 members of the community are now able to come to the centre for daily activities including prayers and

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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

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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)

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 Qolaji 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.

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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.

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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:

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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.

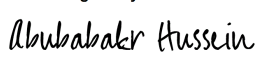
Independent examiner's statement

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:

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

HORN OF AFRICA FOUNDATION
BALANCE SHEET
As at 31 March 2021

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

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

DocuSigned by:

 Mr. Gani Shani
 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

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

3. Resource Expenses

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

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

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

6. Creditors: Amount falling due within one year

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

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	
	£	£	£	£	£
Unrestricted Funds					
Current year movement	3,078	133,864	(132,437)	4,505	3,078
Restricted funds:					
Current year movement	1,000	29,967	(27,311)	3,656	1,000
Total funds	4,078	163,831	159,748	8,162	4,078

8. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted 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)
Total net assets	4,506	3,656	8,162	4,078

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