



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

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

HORN OF AFRICA FOUNDATION
BALANCE SHEET
As at 31 March 2024

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

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

3. Resource Expenses

| | Direct Cost | Support Costs | 2024 | 2023 |
|-----------------------|--------------------|----------------------|---------------|---------------|
| | | | £ | £ |
| Charitable Activities | 11,700 | 906 | 12,606 | 12,998 |
| Governance cost | 300 | - | 300 | 300 |
| | 12,000 | 906 | 12,906 | 13,298 |

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

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

6. Creditors: Amount falling due within one year

| | 2024 | 2023 |
|--------------|-------------|-------------|
| | £ | £ |
| 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

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

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