

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

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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 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 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 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:

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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

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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

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

HORN OF AFRICA FOUNDATION
BALANCE SHEET
As at 31 March 2025

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

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

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

3. Resource Expenses

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

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:	2025	2024
	£	£
Independet Examiner fee	300	300

5. Current Assets

	2025	2024
	£	£
Current account	40	-
	40	-

6. Creditors: Amount falling due within one year

	2025	2024
	£	£
Accrued cost	-	-
	-	-

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

7. Analysis of charitable funds

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

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