HIIGSI RELIEF & DEVELOPMENT ORGANISATION

England & Wales · Charity number 1162909

Details

Other names	HIRAD
Status	Registered
Legal form	CIO
Registered	2015-07-29
Register	View on the Charity Commission register

Contact

Address	138 Byng Street London E14 9AR
Phone	07957250534
Email	info@hiigsi.org.uk
Website	www.hiigsi.org.uk

Activities

Objects: 3. OBJECTS(A) TO RELIEVE SICKNESS AND TO PRESERVE THE HEALTH OF THE PATIENTS OF EL BA'AD HOSPITALS IN REMOTE PARTS OF SOMALIA BY PROVIDING OR ASSISTING IN PARTICULAR BUT NOT EXCLUSIVELY THE PROVISION OF EQUIPMENT, FACILITIES AND SERVICES.(B) TO PROMOTE THE VOCATIONAL EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE AGED BETWEEN 14 TO 20 YEARS OLD OF SOMALIAN IN UK BY DELIVERING SPECIALISED WORK BASED TRAINING TO COMPANIES AND ORGANISATIONS, TO PREPARE FOR ENTRY TO ANY OCCUPATION, TRADE OR PROFESSION ON LEARNING ANY EDUCATIONAL ESTABLISHMENT.(C) TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS OF PERSONS FROM SOMALIA RESIDENT IN THE UK AND SOMALIA SUFFERING FROM BEREAVEMENT OR LOSS WHO MAY BE AT RISK OF SUICIDE BY THE PROVISION OF APPROPRIATE COUNSELLING AND SUPPORT FOR SUCH PERSONS.(D) TO RELIEVE THE POVERTY OF SOMALIS IN SOMALIA BY ASSISTING THEM IN THE PROVISION OF FOOD, CLEAN WATER, BASIC HEALTH FACILITIES AND EDUCATION.

Activities: The charity is helping to build and run a hospital in Somalia along with other development work.

Downloaded from opencharities.uk/ew/1162909

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Somalia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£5,802	£6,996	-	-
2024-02-29	£7,047	£5,410	-	-
2023-02-28	£7,262	£7,360	-	-
2022-02-28	£9,422	£12,035	-	-
2021-02-28	£11,623	£20,264	-	-

Trustees

Name	Role	Appointed
MOHAMED ABDI MOHAMUD	Chair	2020-01-24
FATMA MOOSA OMER ASKER		2016-03-30
MOHAMED HASSAN MOHAMUD		2016-03-18
Muna Hassan		2024-11-20

Downloaded from opencharities.uk/ew/1162909

HIIGSI RELIEF & DEVELOPMENT ORGANISATION

England & Wales - Charity number 1162909

Accounts

CHARITY REGISTRATION NUMBER: 1162909

HIGSI RELIEF & DEVELOPMENT ORGANISATION

TRUSTEE'S ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Accounts

Year ended 28 FEBRUARY 2025

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report

Year ended 28 February 2025

The trustees present their report and the unaudited accounts of the charity for the year ended 28 February 2025.

Reference and administrative details

Registered charity name	HIGSI RELIEF & DEVELOPMENT ORGANISATION
Charity registration number	1162909
Principal office	89 Bruce Grove Tottenham London N17 6UZ

The trustees

Mohamed Hassan Mohamud.
Mohamed Abdi Mohamud
Fatma Askar
Muna Mohamed Hassan

Independent Examiner	Rehana Akhter AFA MIPA 23 Bulrush Terrace London, UK IG11 0NT

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report *(continued)*

Year ended 28 February 2025

Structure, governance and management

HIGSI RELIEF & DEVELOPMENT ORGANISATION is constituted as a charitable trust registered with the Charity Commission under the charity number 1162909. It is governed by a deed of trust. The organisation is chaired by Mr. Mohamed Abdi Mohamud.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body on a quarterly basis to review overall direction of the foundations, facilities and activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees and responsible for the recruitment of new trustees.

Induction of training of trustees

Upon appointment, new trustees are introduced to their new roles and responsibilities and given a copy of the trust deed. They are introduced to their sources available on the Charity Commission website and encouraged to become familiar with the requirement and good practice processes applicable to our charity, namely the Charities Act 1993.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised here:

a) Improve healthcare delivery to disadvantaged populations in Somalia including women and children, the extremely poor, the aged and those with disabilities, pregnant and lactating moth.

b) Delivery and distribution of medical supplies and education material to El Ba'ad Hospital in Middle Shebelle Region in Somalia.

c) Promote education of Somali health professionals with the aim of retention of clinical skills and reduce migration of Somali health care professionals leaving to other countries.

d) To tackle issues such as knife crimes, gang associated crimes, employment problems of young Somalis in the UK by enhancing leadership development and suitable training.

e) To provide counselling, advice and support to families and others when needed.

Our Objects

Our objects are building initiatives or the saving of lives, the advancement of education, the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantages in Somalia and solving the issues facing by the youth Somalis in the UK.

Activities

The charity carries out activities in pursuance of its charitable aims. The trustees consider that the activities, summarised below, provide benefits to wider community.

It enables Somali doctors, nurses and other health workers to go back to work by providing them with access to basic supplies of delivery of healthcare.

Support training of Somali healthcare professionals by enabling El Ba'ad hospital staff and staff of remote hospitals in Somalia to access healthcare education in Somalia by

i) Raising funds for travel and per diem costs as well as any costs related to training.
ii) Raising funds for contracting private consultants to provide training inside Somalia.

Contacting international organisations providing healthcare training in Somalia to include El Ba'ad hospital staff as well as staff of remote hospitals in their training programmes.

Achievements and performance

During the year the charity paid £6,776 to the hospital. Total donation received during the year was £5,802. The balance of the payment was made from previous years reserve.

Financial Review

This year the charity has a net deficit of £1,194. The donation received was less than last year.

Plan for future periods

The charity is planning to apply for the Zakat from Kuwait which will be paid directly to the hospital improvement in Somalia.

After achieving the initial aim and objectives the charity is planning to expand into further goals for the charity by providing education, religious faith centers and wells for the remote areas in Somalia.

The charity also has its objectives to provide help and training to the young Somalis to eliminate the issues facing by the youth and also to provide help to the Families and elders.

The financial position of the Trust is portrayed in the accompanying Annual Account.

The trustees' annual report was approved on ...22/10/2025... and signed on behalf of the board of trustees by:

Treasurer

Mohamed Mohamud Hassan

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Activities

28 February 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**4**	5,802	**5,802**	7,047
Investment income		-	-	-
Total income		5,802	**5,802**	7,047
Expenditure				
Expenditure on charitable activities	**5, 6**	6,996	**6,996**	5,410
Total expenditure		(1,194)	**(1,194)**	1,637
Net income and net movement in funds		(1,194)	**(1,194)**	1,637
Reconciliation of funds				
Total funds brought forward		2,956	**2,956**	1,319
Total funds carried forward		1,762	1,762	2,956

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Position

28 February 2025

		2025		2024
		£	£	£
Fixed assets				
Tangible fixed assets			-	-
Current assets				
Cash at bank and in hand		1,982		3,436
Debtors: amounts falling due within one year		-		-
Creditors: amounts falling due within one year	9	220		480
Net current assets			1,762	2,956
Total assets less current liabilities			1,762	2,956
Creditors: amounts falling due after more than one year			-	-
Net assets			1,762	2,956
Funds of the charity				
Unrestricted funds			1,762	2,956
Prior year adjustment 12			-	
Total charity funds			1,762	2,956

These accounts were approved by the board of trustees and authorized for issue on 22/10/2025 and are signed on behalf of the board by:

ON BEHALF OF THE BOARD:

....

Treasurer

Mohamed Mohamud Hassan

HIGSI RELIEF & DEVELOPMENT ORGANISATION
Notes to the Accounts

Year ended 29 February 2025

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 89 Bruce Grove, Tottenham, London, N17 6UZ, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Notes to the Accounts *(continued)*

Year ended 29 February 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations Received	5,802	**5,802**	7,047	7,047
	5,802	**5,802**	7,047	7,047

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Notes to the Accounts *(continued)*

Year ended 28 February 2025

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donation and related expenses	6,776	**6,776**	5,170	5,170
	6,776	**6,776**	5,170	5,170

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Governance costs	220	**220**	**220**	240
	220	**220**	**220**	240

7. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are nil (2025) and nil (2023).

8. Trustee remuneration and expenses

Trustees are working on voluntary basis.

9. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	**220**	240

10. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2016.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

11. Related Party Transaction:

There was no related party transaction during the year.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

INDEPENDENT EXAMINER'S STATEMENT
Year ended 29 February 2025

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rehana Akhter

....

Rehana Akhter AFA MIPA
Independent examiner

23 Bulrush Terrace
London
IG11 0NT

HIIGSI RELIEF & DEVELOPMENT ORGANISATION

England & Wales - Charity number 1162909

Accounts

CHARITY REGISTRATION NUMBER: 1162909

HIGSI RELIEF & DEVELOPMENT ORGANISATION

TRUSTEE'S ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Accounts

Year ended 29 FEBRUARY 2024

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report

Year ended 29 February 2024

The trustees present their report and the unaudited accounts of the charity for the year ended 28 February 2024.

Reference and administrative details

Registered charity name	HIGSI RELIEF & DEVELOPMENT ORGANISATION
Charity registration number	1162909
Principal office	89 Bruce Grove Tottenham London N17 6UZ

The trustees

Mohamed Hassan Mohamud.
Mohamed Abdi Mohamud
Fatma Askar

Independent Examiner	Rehana Akhter AFA MIPA 23 Bulrush Terrace London, UK IG11 0NT

Structure, governance and management

HIGSI RELIEF & DEVELOPMENT ORGANISATION is constituted as a charitable trust registered with the Charity Commission under the charity number 1162909. It is governed by a deed of trust. The organisation is chaired by Mr. Mohamed Abdi Mohamud.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body on a quarterly basis to review overall direction of the foundations, facilities and activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees and responsible for the recruitment of new trustees.

Induction of training of trustees

Upon appointment, new trustees are introduced to their new roles and responsibilities and given a copy of the trust deed. They are introduced to their sources available on the Charity Commission website and encouraged to become familiar with the requirement and good practice processes applicable to our charity, namely the Charities Act 1993.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised here:

a) Improve healthcare delivery to disadvantaged populations in Somalia including women and children, the extremely poor, the aged and those with disabilities, pregnant and lactating moth.

b) Delivery and distribution of medical supplies and education material to El Ba'ad Hospital in Middle Shebelle Region in Somalia.

c) Promote education of Somali health professionals with the aim of retention of clinical skills and reduce migration of Somali health care professionals leaving to other countries.

d) To tackle issues such as knife crimes, gang associated crimes, employment problems of young Somalis in the UK by enhancing leadership development and suitable training.

e) To provide counselling, advice and support to families and others when needed.

Our Objects

Our objects are building initiatives or the saving of lives, the advancement of education, the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantages in Somalia and solving the issues facing by the youth Somalis in the UK.

Activities

The charity carries out activities in pursuance of its charitable aims. The trustees consider that the activities, summarised below, provide benefits to wider community.

It enables Somali doctors, nurses and other health workers to go back to work by providing them with access to basic supplies of delivery of healthcare.

Support training of Somali healthcare professionals by enabling El Ba'ad hospital staff and staff of remote hospitals in Somalia to access healthcare education in Somalia by

i) Raising funds for travel and per diem costs as well as any costs related to training.
ii) Raising funds for contracting private consultants to provide training inside Somalia.

Contacting international organisations providing healthcare training in Somalia to include El Ba'ad hospital staff as well as staff of remote hospitals in their training programmes.

Achievements and performance

During the year the charity paid £5,170 to the hospital. Total donation received during the year was £7,047 and the charity paid 74% donation to the hospital.

Financial Review

This year the charity has a net surplus of £1,637. The donation received was less than last year.

Plan for future periods

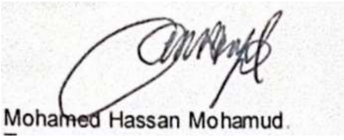
The charity is planning to apply for the Zakat from Kuwait which will be paid directly to the hospital improvement in Somalia.

After achieving the initial aim and objectives the charity is planning to expand into further goals for the charity by providing education, religious faith centers and wells for the remote areas in Somalia.

The charity also has its objectives to provide help and training to the young Somalis to eliminate the issues facing by the youth and also to provide help to the Families and elders.

The financial position of the Trust is portrayed in the accompanying Annual Account.

The trustees' annual report was approved on …11.11.2024… and signed on behalf of the board of trustees by:



Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Activities

29 February 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**4**	7,047	**7,047**	7,262
Investment income		-	**-**	-
Total income		7,047	**7,047**	7,262
Expenditure				
Expenditure on charitable activities	**5, 6**	5,410	**5,410**	7,360
Total expenditure		5,410	**5,410**	7,360
Net income and net movement in funds		1,637	**1,637**	(98)
Reconciliation of funds				
Total funds brought forward		1,319	**1,319**	1,417
Total funds carried forward		2,956	2,956	1,319

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Position

29 February 2024

	Note	2024 £	2024 £	2023 £
Fixed assets				
Tangible fixed assets			**-**	-
Current assets				
Cash at bank and in hand		**3,436**		1,559
Debtors: amounts falling due within one year		**-**		**-**
Creditors: amounts falling due within one year	**9**	**480**		240
Net current assets			**2,956**	1,319
Total assets less current liabilities			**2,956**	1,319
Creditors: amounts falling due after more than one year			**-**	-
Net assets			**2,956**	1,319
Funds of the charity				
Unrestricted funds			**2,956**	1,319
Prior year adjustment 12			**-**	
Total charity funds			**2,956**	1,319

These accounts were approved by the board of trustees and authorized for issue on 11.11.2024 and are signed on behalf of the board by:

ON BEHALF OF THE BOARD:

....

Mohamed Hassan Mohamud

Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION
Notes to the Accounts

Year ended 29 February 2024

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 89 Bruce Grove, Tottenham, London, N17 6UZ, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

- legacy income is recognised when receipt is probable, and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations Received	7,047	**7,047**	7,262	7,262
	7,047	**7,047**	7,262	7,262

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donation and related expenses	5,170	**5,170**	7,120	7,120
	5,170	**5,170**	7,120	7,120

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Governance costs	240	**240**	**240**	240
	240	**240**	**240**	240

7. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are nil (2024) and nil (2023).

8. Trustee remuneration and expenses

Trustees are working on voluntary basis.

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	**480**	240

10. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2016.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

11. Related Party Transaction:

There was no related party transaction during the year.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rehana Akhter
....

Rehana Akhter AFA MIPA
Independent examiner

23 Bulrush Terrace
London
IG11 0NT

HIIGSI RELIEF & DEVELOPMENT ORGANISATION

England & Wales - Charity number 1162909

Accounts

CHARITY REGISTRATION NUMBER: 1162909

HIGSI RELIEF & DEVELOPMENT ORGANISATION

TRUSTEE'S ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Accounts

Year ended 28 FEBRUARY 2023

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report

Year ended 28 February 2023

The trustees present their report and the unaudited accounts of the charity for the year ended 28 February 2023.

Reference and administrative details

Registered charity name	HIGSI RELIEF & DEVELOPMENT ORGANISATION
Charity registration number	1162909
Principal office	89 Bruce Grove Tottenham London N17 6UZ

The trustees

Mohamed Hassan Mohamud.
Mohamed Abdi Mohamud
Fatma Askar

Accountants	MAHBUB & CO ACCOUNTANTS 388-390, Romford road London, UK E7 8BS

Structure, governance and management

HIGSI RELIEF & DEVELOPMENT ORGANISATION is constituted as a charitable trust registered with the Charity Commission under the charity number 1162909. It is governed by a deed of trust. The organisation is chaired by Mr. Mohamed Abdi Mohamud.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body on a quarterly basis to review overall direction of the foundations, facilities and activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees and responsible for the recruitment of new trustees.

Induction of training of trustees

Upon appointment, new trustees are introduced to their new roles and responsibilities and given a copy of the trust deed. They are introduced to their sources available on the Charity Commission website and encouraged to become familiar with the requirement and good practice processes applicable to our charity, namely the Charities Act 1993.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised here:

a) Improve healthcare delivery to disadvantaged populations in Somalia including women and children, the extremely poor, the aged and those with disabilities, pregnant and lactating moth.

b) Delivery and distribution of medical supplies and education material to El Ba'ad Hospital in Middle Shebelle Region in Somalia.

c) Promote education of Somali health professionals with the aim of retention of clinical skills and reduce migration of Somali health care professionals leaving to other countries.

d) To tackle issues such as knife crimes, gang associated crimes, employment problems of young Somalis in the UK by enhancing leadership development and suitable training.

e) To provide counselling, advice and support to families and others when needed.

Our Objects

Our objects are building initiatives or the saving of lives, the advancement of education, the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantages in Somalia and solving the issues facing by the youth Somalis in the UK.

Activities

The charity carries out activities in pursuance of its charitable aims. The trustees consider that the activities, summarised below, provide benefits to wider community.

It enables Somali doctors, nurses and other health workers to go back to work by providing them with access to basic supplies of delivery of healthcare.

Support training of Somali healthcare professionals by enabling El Ba'ad hospital staff and staff of remote hospitals in Somalia to access healthcare education in Somalia by

i) Raising funds for travel and per diem costs as well as any costs related to training.
ii) Raising funds for contracting private consultants to provide training inside Somalia.

Contacting international organisations providing healthcare training in Somalia to include El Ba'ad hospital staff as well as staff of remote hospitals in their training programmes.

Achievements and performance

During the year the charity paid £7,120 to the hospital. Total donation received during the year was £7,262 and the charity paid 98% donation to the hospital.

Financial Review

This year the charity has a net deficit of (£98). The donation received was less than last year.

Plan for future periods

The charity is planning to apply for the Zakat from Kuwait which will be paid directly to the hospital improvement in Somalia.

After achieving the initial aim and objectives the charity is planning to expand into further goals for the charity by providing education, religious faith centers and wells for the remote areas in Somalia.

The charity also has its objectives to provide help and training to the young Somalis to eliminate the issues facing by the youth and also to provide help to the Families and elders.

The financial position of the Trust is portrayed in the accompanying Annual Account.

The trustees' annual report was approved on ......14/11/2023......... and signed on behalf of the board of trustees by:

Mohamed Hassan Mohamud.
Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Activities

28 February 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies	**4**	7,262	**7,262**	9,422
Investment income		-	-	-
Total income		7,262	**7,262**	11,623
Expenditure				
Expenditure on charitable activities	**5, 6**	7,360	**7,360**	12,035
Total expenditure		7,360	**7,360**	12,035
Net income and net movement in funds		(98)	**(98)**	(2,613)
Reconciliation of funds				
Total funds brought forward		1,417	**1,417**	4,030
Total funds carried forward		1,319	1,319	1,417

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Position

28 February 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets			-	-
Current assets				
Cash at bank and in hand		1,559		1,757
Debtors: amounts falling due within one year		-		0.00
Creditors: amounts falling due within one year	9	240		340
Net current assets			1,319	1,417
Total assets less current liabilities			1,319	1,417
Creditors: amounts falling due after more than one year			-	-
Net assets			1,319	1,417
Funds of the charity				
Unrestricted funds			1,319	1,417
Prior year adjustment	12		-	
Total charity funds			1,319	1,417

These accounts were approved by the board of trustees and authorized for issue on ...14/11/2023... and are signed on behalf of the board by:

ON BEHALF OF THE BOARD:

....

Mohamed Hassan Mohamud.
Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION
Notes to the Accounts

Year ended 28 February 2023

1. **General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 89 Bruce Grove, Tottenham, London, N17 6UZ, UK.

2. **Statement of compliance**

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **Accounting policies**

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations Received	7,262	**7,262**	9,422	9,422
	7,262	**7,262**	9,422	9,422

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Notes to the Accounts *(continued)*

Year ended 28 February 2023

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donation and related expenses	7,120	**7,120**	11,795	11,795
	7,120	**7,120**	11,795	11,795

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Governance costs	240	**240**	**240**	240
	240	**240**	**240**	240

7. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are nil (2023) and nil (2022).

8. Trustee remuneration and expenses

Trustees are working on voluntary basis.

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	**240**	340

10. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2016.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

11. Related Party Transaction:

There was no related party transaction during the year.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

INDEPENDENT EXAMINER'S STATEMENT
Year ended 28 February 2023

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rehana Akhter

Rehana Akhter AFA MIPA
Independent examiner

388-390, Romford Road
London, UK
E7 8BS

HIIGSI RELIEF & DEVELOPMENT ORGANISATION

England & Wales - Charity number 1162909

Accounts

CHARITY REGISTRATION NUMBER: 1162909

HIGSI RELIEF & DEVELOPMENT ORGANISATION

TRUSTEE'S ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Accounts

Year ended 28 FEBRUARY 2022

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report

Year ended 28 February 2022

The trustees present their report and the unaudited accounts of the charity for the year ended 28 February 2022.

Reference and administrative details

Registered charity name	HIGSI RELIEF & DEVELOPMENT ORGANISATION
Charity registration number	1162909
Principal office	89 Bruce Grove Tottenham London N17 6UZ

The trustees

Mohamed Hassan Mohamud.
Mohamed Abdi Mohamud
Fatma Askar

Accountants	MAHBUB & CO ACCOUNTANTS 388-390, Romford road London, UK E7 8BS

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report *(continued)*

Year ended 28 February 2022

Structure, governance and management

HIGSI RELIEF & DEVELOPMENT ORGANISATION is constituted as a charitable trust registered with the Charity Commission under the charity number 1162909. It is governed by a deed of trust. The organisation is chaired by Mr. Mohamed Abdi Mohamud.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body on a quarterly basis to review overall direction of the foundations, facilities and activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees and responsible for the recruitment of new trustees.

Induction of training of trustees

Upon appointment, new trustees are introduced to their new roles and responsibilities and given a copy of the trust deed. They are introduced to their sources available on the Charity Commission website and encouraged to become familiar with the requirement and good practice processes applicable to our charity, namely the Charities Act 1993.

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised here:

a) Improve healthcare delivery to disadvantaged populations in Somalia including women and children, the extremely poor, the aged and those with disabilities, pregnant and lactating moth.

b) Delivery and distribution of medical supplies and education material to El Ba'ad Hospital in Middle Shebelle Region in Somalia.

c) Promote education of Somali health professionals with the aim of retention of clinical skills and reduce migration of Somali health care professionals leaving to other countries.

d) To tackle issues such as knife crimes, gang associated crimes, employment problems of young Somalis in the UK by enhancing leadership development and suitable training.

e) To provide counselling, advice and support to families and others when needed.

Our Objects

Our objects are building initiatives or the saving of lives, the advancement of education, the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantages in Somalia and solving the issues facing by the youth Somalis in the UK.

Activities

The charity carries out activities in pursuance of its charitable aims. The trustees consider that the activities, summarised below, provide benefits to wider community.

It enables Somali doctors, nurses and other health workers to go back to work by providing them with access to basic supplies of delivery of healthcare.

Support training of Somali healthcare professionals by enabling El Ba'ad hospital staff and staff of remote hospitals in Somalia to access healthcare education in Somalia by

i) Raising funds for travel and per diem costs as well as any costs related to training.
ii) Raising funds for contracting private consultants to provide training inside Somalia.

Contacting international organisations providing healthcare training in Somalia to include El Ba'ad hospital staff as well as staff of remote hospitals in their training programmes.

Achievements and performance

The charity has been affected due to COVID-19 in regards to donation received. Even though it was affected by the COVID-19 the charity managed to pay £10,200 to the hospital.

Financial Review

This year the charity has a net deficit of (£2,613) due to COVID-19 the charity did not manage to collect the donation from the public.

Plan for future periods

The charity is planning to apply for the Zakat from Kuwait which will be paid directly to the hospital improvement in Somalia.

After achieving the initial aim and objectives the charity is planning to expand into further goals for the charity by providing education, religious faith centers and wells for the remote areas in Somalia.

The charity also has its objectives to provide help and training to the young Somalis to eliminate the issues facing by the youth and also to provide help to the Families and elders.

The financial position of the Trust is portrayed in the accompanying Annual Account.

The trustees' annual report was approved on ……15/12/2022……… and signed on behalf of the board of trustees by:

Mohamed Hassan Mohamud.
Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Activities

28 February 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies	4	9,422	**9,422**	11,623
Investment income		-	-	-
Total income		9,422	**9,422**	11,623
Expenditure				
Expenditure on charitable activities	5, 6	12,035	**12,035**	20,264
Total expenditure		12,035	**12,035**	20,264
Net income and net movement in funds		(2,613)	**(2,613)**	(8,635)
Reconciliation of funds				
Total funds brought forward		4,030	**4,030**	12,665
Total funds carried forward		1,417	1,417	4,030

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Position

28 February 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets			-	-
Current assets				
Cash at bank and in hand		**1,757**		4,130
Debtors: amounts falling due within one year		-		**0.00**
Creditors: amounts falling due within one year	9	340		100
Net current assets			**1,417**	4,030
Total assets less current liabilities			**1,417**	4,030
Creditors: amounts falling due after more than one year			-	-
Net assets			**1,417**	4,030
Funds of the charity				
Unrestricted funds			**1,417**	4,030
Prior year adjustment	12		-	
Total charity funds			**1,417**	4,030

These accounts were approved by the board of trustees and authorized for issue on ...15/12/2022... and are signed on behalf of the board by:

ON BEHALF OF THE BOARD:

....

Mohamed Hassan Mohamud.
Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION
Notes to the Accounts

Year ended 28 February 2022

1. **General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 89 Bruce Grove, Tottenham, London, N17 6UZ, UK.

2. **Statement of compliance**

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. **Accounting policies**

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations Received	9,422	**9,422**	11,629	11,629
	9,422	**9,422**	11,629	11,629

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Notes to the Accounts *(continued)*

Year ended 28 February 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Activity type 1	9,422	**9,422**	11,629	11,629
	9,422	**9,422**	11,629	11,629

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Governance costs	240	**240**	**240**	200
	240	**240**	**240**	200

7. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are nil (2022) and nil (2021).

8. Trustee remuneration and expenses

Trustees are working on voluntary basis.

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	**340**	100

10. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2016.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

11. Related Party Transaction:

There was no related party transaction during the year.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rehana Akhter

Rehana Akhter AFA
Independent examiner

388-390, Romford Road
London, UK
E7 8BS

HIIGSI RELIEF & DEVELOPMENT ORGANISATION

England & Wales - Charity number 1162909

Accounts

CHARITY REGISTRATION NUMBER: 1162909

HIGSI RELIEF & DEVELOPMENT ORGANISATION

TRUSTEE'S ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Accounts

Year ended 28 FEBRUARY 2021

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Trustees' Annual Report

Year ended 28 February 2021

The trustees present their report and the unaudited accounts of the charity for the year ended 28 February 2021.

Reference and administrative details

Registered charity name	HIGSI RELIEF & DEVELOPMENT ORGANISATION
Charity registration number	1162909
Principal office	89 Bruce Grove Tottenham London N17 6UZ

The trustees

Mohamed Hassan Mohamud.
Mohamed Abdi Mohamud
Fatma Askar

Accountants	MAHBUB & CO Accountants 388-390, Romford road London, UK E7 8BS

Structure, governance and management

HIGSI RELIEF & DEVELOPMENT ORGANISATION is constituted as a charitable trust registered with the Charity Commission under the charity number 1162909. It is governed by a deed of trust. The organisation is chaired by Mr. Mohamed Abdi Mohamud.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet as a body on a quarterly basis to review overall direction of the foundations, facilities and activities provided by the charity.

Recruitment and appointment of trustees

The existing trustees and responsible for the recruitment of new trustees.

Induction of training of trustees

Upon appointment, new trustees are introduced to their new roles and responsibilities and given a copy of the trust deed. They are introduced to their sources available on the Charity Commission website and encouraged to become familiar with the requirement and good practice processes applicable to our charity, namely the Charities Act 1993.

Plan for future periods

The charity is planning to apply for the Zakat from Kuwait which will be paid directly to the hospital improvement in Somalia.

After achieving the initial aim and objectives the charity is planning to expand into further goals for the charity by providing education, religious faith centers and wells for the remote areas in Somalia.

The charity also has its objectives to provide help and training to the young Somalis to eliminate the issues facing by the youth and also to provide help to the Families and elders.

The financial position of the Trust is portrayed in the accompanying Annual Account.

The trustees' annual report was approved on 10.06.2021 and signed on behalf of the board of trustees by:

Mohamed Hassan Mohamud.
Treasurer

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Activities

28 February 2021

	Note	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments				
Donations and legacies	4	11,629	**11,623**	22,366
Investment income		-	-	-
Total income		11,623	**11,623**	22,366
Expenditure				
Expenditure on charitable activities	5, 6	20,264	**20,264**	11,584
Total expenditure		20,264	**20,264**	11,584
Net income and net movement in funds		(8,635)	**(8,635)**	10,782
Reconciliation of funds				
Total funds brought forward		15,063.39	**15,063.39**	4,281.39
Total funds carried forward		6,428.00	6,428.00	15,063.39

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

Statement of Financial Position

28 February 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets			-	-
Current assets				
Cash at bank and in hand		**4,131**		12,865
Debtors: amounts falling due within one year		-		**0.00**
Creditors: amounts falling due within one year	9	**100**		200
Net current assets			**4,031**	12,655
Total assets less current liabilities			**4,031**	12,655
Creditors: amounts falling due after more than one year			-	-
Net assets			**4,031**	12,665
Funds of the charity				
Unrestricted funds			**19,093**	15,064
Prior year adjustment	12		-	(2,399)
Total charity funds			**19,093**	12,665

These accounts were approved by the board of trustees and authorized for issue on 10.06.2021 and are signed on behalf of the board by:

ON BEHALF OF THE BOARD:

....

Mohamed Hassan Mohamud.
Treasurer

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 89 Bruce Grove, Tottenham, London, N17 6UZ, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations Received	11,629	**11,629**	22,336	22,336
	11,629	**11,629**	22,336	22,336

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Activity type 1	11,629	**11,629**	22,366	22,366
	11,629	**11,629**	22,366	22,366

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Governance costs	100	**100**	**100**	200
	100	**100**	**100**	200

7. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are nil (2021) and nil (2020).

8. Trustee remuneration and expenses

Trustees are working on voluntary basis.

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	**100**	200

10. Transition to FRS 102

These are the first accounts that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2016.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

11. Related Party Transaction:

There was no related party transaction during the year.

HIGSI RELIEF & DEVELOPMENT ORGANISATION

INDEPENDENT EXAMINER'S STATEMENT
Year ended 28 February 2021

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahbub Murshed AFA
Independent examiner

388-390, Romford Road
London, UK
E7 8BS