

Charity registration number: 1198222

Zalala Foundation

Annual Report and Financial Statements
for the Year Ended 31 December 2024



Zalala Foundation

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14

Zalala Foundation

Reference and Administrative Details

Trustees:	Angela Hadjipateras Aikaterini Hadjipateras Dr Alex Shankland Dr Patricia Barnett Catherine Mackenzie (appointed 5 January 2024) Carla Robertson dos Santos (appointed 9 May 2025)
Charity Registration Number	1198222
Principal Office	29 Barlby Road London W10 6AN
Independent Examiner	Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ

Zalala Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The charity's objective is to alleviate the hardship and poverty of those living in Mozambique by providing practical and financial assistance to partnering organisations in Mozambique.

Objectives, strategies and activities

The Zalala Foundation's activities are aimed at improving local livelihoods of Mozambicans living in the province of Zambezia through training, awareness-raising, income-generating support and the provision of essential infrastructure, including educational, water and health facilities. One of our key priorities is promoting girls' empowerment and education at the primary and secondary level.

The main activities (described in detail in the next section) are:

1. Supporting literacy and empowerment initiatives for young girls and boys in local communities
2. Sponsoring secondary and vocational education for girls and boys
3. Providing health facilities and services to the communities
4. Providing access to clean water
5. Supporting savings and income-generation activities
6. Deepening the Zalala Foundation's understanding of livelihood strategies for local communities
7. Go-Fund me campaign to raise money for girl's education

1. READING CORNERS: Supporting literacy and empowerment initiatives for young girls and boys in local communities.

The Reading Corners - are spaces where girls and boys in the local communities can meet on the weekends to read books together under the facilitation and guidance of the trained staff of the Fundacao Zalala. The aim of these sessions is to develop in children the love of reading in a relaxed and stimulating environment outside the school setting. These sessions are favourably viewed and supported by the school Directors in both communities as an effective way of encouraging children to develop the love of reading through guided sessions, games and discussion. The sessions are very well attended and are strongly welcomed by young girls and boys, as well as by teachers, parents and local community leaders. One of our trustees, Dr Alex Shankland, has donated many of the books and others have been donated by Save the Children and other local voluntary organisations. Attendance levels are very high - on average 30/40 kids per session and school teachers have noted a marked impact on reading performance among school kids. Based on the positive impact and strong local interest among children, schools and parents, these sessions will be continued for as long as resources are available.

2. Sponsoring secondary and vocational education for Girls:

In 2024, the Zalala Foundation continued sponsoring the secondary education of 7 girls from the local communities (one sadly dropped out for health reasons). Throughout the school year, they studied very hard and achieved notable improvements in their grades. Of the four girls who have completed the 11th grade, three decided to take up nurse training and the fourth has decided to complete the 12th grade in order to embark on a teacher training course at the beginning of next year. Sadly one of the eight girls had to pull out of the school on account of serious health problems, which persisted even after receiving medical attention supported by the Foundation.

Zalala Foundation

Trustees' Report (continued)

3. Girls Activism and Empowerment

In July 2024, the group of secondary girls supported by the Foundation, took part in an all-day event at the Zambezia VIP Hotel in Quelimane. The main aims of the event were to inspire young people to reflect and act to promote social justice in their communities. The event was attended by NGO representatives, university academics and professors, members of AMME (the Association of Women in Education), ARZ (the Association of Girls' Groups in Zambezia) and others. Each of the girls sponsored by the Foundation spoke on a different topic and their contributions were commented on and appreciated by attendees.

In November 2024, these schoolgirls also took part in a women's conference marking the International Fortnight Against Violence Against Girls. Each spoke about different forms of violence - physical, psychological, economic that girls and women are subjected to and they spoke about the importance of speaking up and resisting all these forms of violence and working together in solidarity.

4. Water for Idugo Community.

In March, the Fundacao Zalala facilitated a project implemented by a group of parents and children from Dubai who came to participate in the building of a solar-powered borehole and water tank providing clean water for school children and others in one of the most densely inhabited neighbourhoods of Idugo island. The Fundacao helped to identify the project and provided logistical and technical support for the implementation of the project. In addition, Fundacao Zalala funded the training of a Maintenance Committee responsible for the ongoing management and maintenance of the water tower and taps. The availability of clean water for farming, drinking, cooking and other uses has had been hugely welcomed and has made a very positive contribution to the health and welfare of local communities.

5. Field-based livelihoods research

In March 2024, Catherine Mackenzie, a Trustee of the Zalala Foundation spent several weeks in Quelimane in order to familiarise herself with the Foundation's projects and contribute her expertise in field research. Over a 3-day period, she undertook first-hand research in Idugo, accompanied by the Fundacao team and Angela (the Foundation Director) talking to men and women salt-pan owners and workers to gain a more in-depth understanding of this livelihood activity and how it has changed over time. Upon returning to the UK, she produced a detailed document of the findings which has provided invaluable insights, both for the Foundation and other organisations currently exploring ways of supporting the livelihoods of saltpan owner in Idugo.

6. Water Ambulance and other transportation services

Throughout 2024, the Fundacao's motor-powered boat provided transport services for the Fundacao staff, school teachers, health workers, as well as serving as an ambulance in cases of health emergencies. The boat also facilitated visits from the health ministry and other government departments in relation to specific missions of benefit to the local communities.

7. Ongoing support for Credit and Savings Groups in Idugo and Supinho

Throughout 2024, the Fundacao Zalala provided ongoing supervision and support for credit and savings groups in Idugo and Supinho aimed at supporting small business initiatives and providing loans and credit on a rotating basis, thereby helping individuals to fund small scale investments.

Zalala Foundation

Trustees' Report (continued)

8. Advocacy with district and provincial leaders and fundraising for a hospital for the island of Idugo.

Due to the lack of a general medical centre on the island of Idugo, the Maternity Centre, which was built with funds raised by the Zalala Foundation, has become increasingly over-used to the point of undermining the existing maternity services. Thus, in 2024, the Foundation launched a major fundraising appeal for the building of a general hospital to be built alongside the maternity centre on the Island. The Foundation hosted a visit from the Embassy of Japan to see the pressures on the maternity centre first-hand and to assess the need for a general health centre. Following on from this visit, a funding proposal was submitted to the Embassy of Japan and funding for the construction of hospital in 2025 was approved.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants should be in line with our principles and priorities, which include supporting health improvements, girls empowerment, sustainable livelihoods with priority given to the communities of Idugo and Supinho.

Financial review

Policy on reserves

It was agreed that 50% of the annual cost of the educational subsidies for girls and boys should be kept in reserve to ensure their education continues for a period of 6 months during which time alternative sources of funding can be sought. This is equivalent to £11,600 in 2025.

Investment policy and objectives

Such a policy would only be needed in the event that we acquired a very large donation that was unlikely to be spent within a year or less. This is fairly unlikely. Thus it was agreed that we do not have an investment policy at present.

Structure, governance and management

Recruitment and appointment of trustees

The Charity identifies the need for new Trustees, this may be due to vacancies arising due to resignations or due to a need for trustees with a specific skill set.

Induction and training of trustees

New Trustees are issued a role profile along with the Charity Commission Essential Trustee Guide and Trustee Code of Conduct.

Organisational structure

The legal and administrative details are listed on page 1. The trustees who served during the year are listed on page 1.

Governance, Internal Control and Risk Management

The trustees have reviewed the major risk of the charity and have taken action and established systems which will mitigate any known risks. All policies and procedures are updated regularly.

Zalala Foundation

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30/10/25 and signed on its behalf by:


Angela Hadjipateras
Trustee

Zalala Foundation

Independent Examiner's Report to the trustees of Zalala Foundation

I report to the trustees on my examination of the accounts of Zalala Foundation for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Zalala Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Zalala Foundation 's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Zalala Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Catherine Williams FCA DChA
Independent Examiner
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 31st October 2025

Zalala Foundation

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	90,615	-	90,615	92,613
Total income		90,615	-	90,615	92,613
Expenditure on:					
Charitable activities	3	(94,017)	(3,812)	(97,829)	(87,961)
Total expenditure		(94,017)	(3,812)	(97,829)	(87,961)
Net (expenditure)/income		(3,402)	(3,812)	(7,214)	4,652
Net movement in funds		(3,402)	(3,812)	(7,214)	4,652
Reconciliation of funds					
Total funds brought forward		15,813	3,812	19,625	14,973
Total funds carried forward	11	12,411	-	12,411	19,625

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 11.

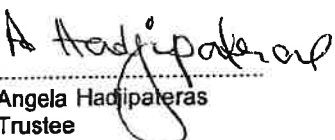
Zalala Foundation

(Registration number: 1198222)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		13,231	26,518
Creditors: Amounts falling due within one year	10	<u>(820)</u>	<u>(6,893)</u>
Net assets		<u>12,411</u>	<u>19,625</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	3,812
Unrestricted income funds			
Unrestricted funds		<u>12,411</u>	<u>15,813</u>
Total funds	11	<u>12,411</u>	<u>19,625</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 30/10/25 and signed on their behalf by:


Angela Hadjipateras
Trustee

Zalala Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Zalala Foundation meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in sterling which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Zalala Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from individuals	70,911	70,911
Gift aid reclaimed	19,704	19,704
	<u>90,615</u>	<u>90,615</u>

Zalala Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations from individuals	22,366	53,972	76,338
Gift aid reclaimed	-	16,275	16,275
	<u>22,366</u>	<u>70,247</u>	<u>92,613</u>

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable activities		(934)	-	(934)
Grant funding of activities	5	93,024	3,812	96,836
Allocated support costs	4	1,927	-	1,927
		<u>94,017</u>	<u>3,812</u>	<u>97,829</u>

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities		5,393	-	5,393
Grant funding of activities	5	-	81,788	81,788
Allocated support costs	4	780	-	780
		<u>6,173</u>	<u>81,788</u>	<u>87,961</u>

Zalala Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Analysis of support costs

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Accountancy fees	814	780
Book Keeper fees	1,002	-
Legal and professional fees	100	-
Bank charges	11	-
	<u>1,927</u>	<u>780</u>

5 Grant-making

Analysis of grants

	Grants to institutions 2024 £	2023 £
Analysis		
Fundacao Zalala	<u>96,836</u>	<u>81,788</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year Trustees were reimbursed out of pocket expenses.

7 Staff costs

No salaries or wages have been paid to employees during the year.

8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>814</u>	<u>780</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Zalala Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	5,393
Accruals	820	1,500
	<u>820</u>	<u>6,893</u>

11 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	15,813	90,615	(94,017)	12,411
Total unrestricted funds	<u>15,813</u>	<u>90,615</u>	<u>(94,017)</u>	<u>12,411</u>
Restricted funds				
Fundacao Zalala	3,812	-	(3,812)	-
Total funds	<u>19,625</u>	<u>90,615</u>	<u>(97,829)</u>	<u>12,411</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	(380)	22,366	(6,173)	15,813
Restricted funds				
Fundacao Zalala	15,353	70,247	(81,788)	3,812
Total funds	<u>14,973</u>	<u>92,613</u>	<u>(87,961)</u>	<u>19,625</u>

The specific purposes for which the funds are to be applied are as follows:

Fundacao Zalala - these donations are used to support a charity in Mozambique.

Zalala Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Current assets	13,231	13,231
Current liabilities	(820)	(820)
Total net assets	<u>12,411</u>	<u>12,411</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	22,706	3,812	26,518
Current liabilities	(6,893)	-	(6,893)
Total net assets	<u>15,813</u>	<u>3,812</u>	<u>19,625</u>

13 Related party transactions

During the year Trustees donated £70,811 (2023: £57,000) to the Charity.

As at 31 December 2024 £Nil (2023: £5,393) was owed to a Trustee in respect of the reimbursement of expenses.