HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)

DIRECTOR'S AND TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2025

Company No: CE017885
Charity Number: 1183953

HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)
DIRECTOR'S AND TRUSTEES' REPORT AND ACCOUNTS

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HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)

Officers and Financial Advisors For the year ended 31 December 2025

Trustees and Directors	Hoos Ahmed Sahar-Chairman Fatima Ismail Khadra Ismail Sarman Mustafe Mohamed Dirir Jama Hassan Mohamed
Company No.	CE017885
Charity No.	1183953
Registered Office	102 Darussalam Business Centre Mile End Road London E1 4UN
Independent Examiner	Md Iqbal Hossain FCCA R & A Consultancy Ltd 30 Roycroft Close South Woodford London E18 1DZ
Bankers	Barclays

HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)
DIRECTORS' AND TRUSTEES REPORT For the year ended 31 December 2025

The trustees are pleased to present their report together with the financial statements of the charity for the period ending 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005. The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee registered as a charity on 18 June 2019. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Appointment of trustees

The directors of the company are also charity's trustees for the purposes of charity law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the members of Charity Trustees consist of at least three and not more than seven.

Risk Management

The directors and trustees have identified the major risks to which the Charity is exposed and believe that the systems in place are adequate to mitigate those risks. The charity makes little use of financial instruments other than an operational bank account and so its exposure to price risk, credit risk, liquidity risk is not material for the assessment of the assets, liabilities, financial position and profit or loss of the charity.

Objectives

HADAF is for the prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Public Benefit

Grant Making

It is not clear that the grant making policy provided is fully suitable for the organisation's grant making activities, and it appears as though another registered charity is referenced in point 1.1; Just Helping.

It is important that a charity's grant making policy is specific to their activities and the needs they are addressing.

The information contained within the policy is also very basic. For example, the priority for support indicates the main priority is assisting families or organisations in greatest need, this isn't fully developed, and it is unclear how the trustees actually assess this.

While the response to the specific questions does address how beneficiaries are identified, and how trustees will monitor use of grants, many of the issues still remain.

We would request that the trustees, along with the professional adviser, consider this point further, review our guidance below in detail, and formulate a thorough grant making policy that includes all of the necessary provisions to ensure that the organisation has a suitable framework in place.

Advice to the Trustees

In the case of charities whose aims include preventing or relieving poverty, the over-provision of benefit to individuals, giving significantly more than is required to meet the basic needs of the individual (at the extreme, making someone who is poor into a millionaire, for example) would affect public benefit.

Charities for the prevention or relief of poverty need to use rational criteria when determining the level of the benefit they will give. Trustees must ensure the level of the benefit is not significantly more than is needed. Otherwise, the benefit will become a private one that does not further the charity's aim. This would not meet the public benefit requirement.

We trust that the trustees will follow this advice when providing advice to beneficiaries about setting up their own business.

Financial review

The financial position of the charity is portrayed in the accompanying Annual Accounts.

Reserves policy

The Charity trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. Having considered the lower income from fundraising activities, the UK current economic situation and options available, the Management Committee has decided to create three months' worth of running cost as a reserve to be available in case of delays funding. This will help the organisation to be sustained in the long term.

FUTURE PLANS AND DEVELOPMENTS

The Association intends to explore and develop grants and funding applications to facilitate better delivery of services and activities.

Trustees' responsibilities in relation to the financial statements

Company law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently.

- Make sound judgements and estimates that are reasonable and prudent; and

- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act **2006. 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.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies' subject to the small company's regime.

APPROVAL

This report was approved by the Board and signed on its behalf by**:**

Khadra Ismail Sarman
Director
22th September 2026

Independent examiner's report to the trustees of
HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)

I report to the trustees on my examination of the financial statements of **HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)** ('the charity') for the year ended 31 December 2025

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006('the 2006 Act').
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.
I have completed my examination; I confirm that no matters have come to my attention in connection with the examination giving me cause to believe;

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section396 of the 2006 Act 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; or
4. The financial statements have not been prepared in accordance with the methods and principles of the statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

22/09/2026

R & A Consultancy Ltd
Chartered Certified Accountant
30 Roycroft Close, South Woodford,
London. E18 1DZ

HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)

STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 December 2025

	Notes	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
Incoming Resources					
Grants & Donations	2	30,112	-	30,112	31,512
Total Incoming Resources		30,112	-	30,112	31,512
Resources Expended					
Charitable activities	3	47,705	-	47,705	23,540
Governance cost	4	-	-	-	-
Fundraising Costs of grants and donations	5			-	-
Total Resources Expended		47,705	-	47,705	99
Net incoming/(outgoing resources)		(17,593)	-	(17,593)	7,972
Reconciliation of Funds:					-
Total funds, brought forward		22,554	-	22,554	14,582
Total funds, carried forward		4,961	-	4,961	22,554

CONTINUING OPERATIONS

None of the Charity's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The Charity has no recognised gains or losses other than the net movement in funds for the above period.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 10 to 12 form part of these accounts.

HORN OF AFRICA DEVELOPMENT ALLIANCE FOUNDATION (HADAF)
Balance Sheet as at 31 December 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible Assets	6		-		-
Current Assets					
Debtors & prepayment	7	-			
Cash in hand and at Bank		4,961		22,554	
		4,961		22,554	
Creditors					
Amounts falling within one year	8	-		-	
Net Current Assets			4,961		22,554
			4,961		22,554
The Funds of the Charity					
Unrestricted funds			4,961		22,554
Restricted funds			-		-
			4,961		22,554

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Board of Directors and Trustees on 22th September 2026 and were signed on its behalf by:

……Chair
Hoos Ahmed Sahar

……Director
Khadra Ismail Sarman

The notes on pages 10 to 11 form part of these accounts.

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable Accounting Standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005 and the Companies Act 1985.

The company has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cash flow statement on the grounds that it is small company.

1.2 Incoming Resources

Income from activities, voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, inclusive of any VAT that cannot be recovered.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

1.4 Going Concern Basis

The financial statements have been prepared on the going concern basis, as in the opinion of the director and trustees, there are no issues arising which would suggest any other basis as being more appropriate.

1.5 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value, of tangible assets over the estimated useful lives:

Furniture, Fixtures, Fittings and Equipment - 20% on straight line basis.

2. Grants and Donations

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Donation/Membership fees	30,112	-	30,112	31,512
	30,112	-	30,112	31,512

3. Cost of Charitable activities

	Basis of allocation	Education & Development	2025	2024
		£	£	£
Cost directly allocated to activities:				
Direct cost/Support	Direct	-	-	-
Project Cost	Direct	47,705	47,705	23,540
Promotional Cost	Direct	-	-	-
		47,705	47,705	23,540