

**Charity number: 1188914**

**HAL TRUST**

**REPORT AND**

**FINANCIAL STATEMENTS**

**31 MARCH 2022**

## **HAL TRUST**

### **Report and Financial Statements 31 MARCH 2022**

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## **HAL TRUST**

### **List of Officers and Professional Advisers**

#### **Board of Trustees**

Mr Mahad M Ahmed (Chair)  
Mrs Ayan Mohamed  
Dr Warda Abdullahi

#### **Registered Office.**

1 Brackley Avenue  
London  
SE15 3LE

#### **Bankers**

Cashplus Bank  
One London Wall  
London, EC2Y 5EB

#### **Independent Examiners**

Optmark Accountants  
5 Mitcham Lane  
London  
SW16 6LG

## **HAL TRUST**

### **Trustees' report for the year ended 31 MARCH 2022**

The trustees present their first annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

### **Structure, governance and management**

The Charity is a registered charity and is constituted under a trust deed dated 06 April 2020.

### **Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance.

### **Trustee induction and training**

Most Trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer. Additionally, new trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

### **Aim and purposes**

Human Action in Learning ( HAL) Trust was founded by members who were inspired by the desire of children to get an education but have no access to education due to the death of their parents or aggravating poverty in Kenya, Somalia and Ethiopia. The organisation works to assist destitute children and orphans get access to education and live a life of dignity in the future.

## **HAL TRUST**

### **Trustees' report for the year ended 31 MARCH 2022**

#### **Objective and activities**

the main objective of the trust are:-

- 1) To relieve financial hardship, distress and suffering among poor people, victims of natural disasters and other people in need by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clean water, clothing and medicines for the benefit of the said persons;
- (2) To advance education for the benefit of the poor and the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as supplementary schools and vocational training;
- (3) To advance in life and relieve needs of young people through:
  - (a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
  - (b) Providing support and activities, which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- (4) To advance the religion of Islam by means of, but not exclusively, the provision of facilities of Islamic education in accordance with the teachings of the Quran and the Sunnah of the Prophet Muhammad (Peace be upon him) as interpreted by Ahle Sunnah Wal Jamaah School of Thought.

#### **What we do:**

The HAL Trust has an ambitious plan to conduct key programs focusing on:

- a) Education in particular support of after school clubs and Islamic Education
- b) Provision emergency relief for medical centres in Ethiopia
- c) Provision of Emergency Relief during the holy month of Ramadan,
- d) Provision of emergency support in drought hit areas of Ethiopia

#### **Achievement and performances**

Hal Trust was established in April 2020. This being the second year of the organisation spent £16,236 on various activities

These were the main projects supported during the year

##### **a) Emergency water tracking**

Hal Trust spent £7,068.64 provide emergency water to people affected by the drought in Somali state of Ethiopia

##### **b) Emergency Food Relief**

Hal Trust spent £3,666.94 provide emergency food for 200 families affected by the drought in Somali state of Ethiopia

##### **c) Ramadan Project**

Hal Trust spent £5,500.41 to provide iftar(food to break fast)during the Ramadan of 2022 to 150 individuals in Somali state of Ethiopia

## **HAL TRUST**

### **Trustees' report for the year ended 31 MARCH 2021(Continued)**

#### **Financial review**

This is the second year the charity has been in operation. The charity income during the year was £16k received as a donation from Littlediode ltd

The charity spent £16k on various charitable activities during the year as outlined in the achievement section

#### **Reserves policy and going concern**

The balance held in reserves at 31st March 2022 was £93. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

#### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

#### **Plans for Future Periods**

The Charity plans continuing the activities outlined above in the forthcoming years subject to Satisfactory funding arrangements

## HAL TRUST

### Trustees responsibilities in relation to the financial statements 31 MARCH 2022


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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report is approved and signed on their behalf by:

DocuSigned by:  
  
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Mahad Ahmed  
Chairman  
31 December 2022

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HAL TRUST  
ON REGISTERED**

Independent Examiner's Report to the Trustees of HAL TRUST for the period ending 31 March 2021

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts for the charity. The trustees consider that an audit is not required for this year under section 144 of the Charity Registration Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to: -

- examine the accounts under section 145 of the Charities Act; and
- to follow the procedures laid down in general directions given by Charities Commission (under section 145(5)(b) of the Charities Act),
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out taking into consideration general directions given by Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent examiner's statement**

In connection with my examination, I have reasonable cause to believe that (other than in relation to those matters disclosed in Part 2 below: -

(1) in all material respects the requirements:

- to keep accounting records in accordance with regulations made under section 130 of the Charities Act;
- to prepare accounts in accordance with regulations made under section 11(1)(b) of the Act ; have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:  
  
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Mr A. Hussein - IFA  
Optmark Accountants  
5 Mitcham Lane  
London SW16 6LG  
31 December 2022



**HAL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
**YEAR ENDED 31 MARCH 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from</b>					
Charitable Activities		16,236	-	16,236	-
Grants		-	-	-	-
Other income		-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	2	<b>16,236</b>	<b>-</b>	<b>16,236</b>	<b>-</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities		(15,890)	-	(15,890)	-
Governance and Support		(253)	-	(253)	-
<b>TOTAL RESOURCES EXPENDED</b>	3	<b>(16,143)</b>	<b>-</b>	<b>(16,143)</b>	<b>-</b>
<b>Net income</b>		93	-	93	-
Funds brought forward		-	-	-	-
<b>Net movement in funds and fund balances carried forward at 31 March 2022</b>	7	<b>93</b>	<b>-</b>	<b>93</b>	<b>-</b>

**HAL TRUST**  
**BALANCE SHEET**  
**As at 31 March 2022**

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Cash at bank and in hand		93	-
<b>Total Current Assets</b>	5	93	-
<b>Current Liabilities</b>			
Creditors amounts falling due within one year	6	-	0
<b>Total assets less current liabilities</b>		<b>93</b>	<b>0</b>
<b>Financed by:</b>			
Unrestricted Funds		93	-
Restricted Funds		-	-
	8	<b>93</b>	-

These financial statements were authorized and approved by the Trustees and signed on behalf of the Trustees by:

DocuSigned by:  
  
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 Mr Mahad Ahmed  
 Chair  
 31 December 2022

## **HAL TRUST**

### **Notes to the accounts**

#### **For the year ended 31 MARCH 2022**

### **1. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” (2005), the Companies Act 2006 and applicable United Kingdom accounting standards.

#### **Company status**

The Charity is a company limited by guarantee. The members of the Company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

#### **Cash flow statement**

Under Financial Reporting Standard (FRS) 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the Charity in its own published consolidated financial statements.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2. Investment income and gains are allocated to the appropriate fund.

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The donation income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of entitlement, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings

**HAL TRUST Notes to the accounts  
For the year ended 31 MARCH 2022**

**1. Accounting policies (Continued)**

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project costs include other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements.

**2. Trustees' Remuneration**

The trustees did not receive any remuneration during the year

**3. Total Incoming Resources**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
<b>Unrestricted Income</b>		
Members contribution	-	-
Donations	16,236	-
Other Income(Gift Aid)	-	-
	<u>16,236</u>	<u>-</u>
<b>Restricted Income</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants	-	-
	<u>-</u>	<u>-</u>
<b>Sub total</b>	<u>-</u>	<u>-</u>
<b>Total Incoming Resources</b>	<u>16,236</u>	<u>-</u>

**4. Resources Expended**

	<b>Direct Cost</b>	<b>Support Costs</b>	<b>2022 £</b>	<b>2021 £</b>
Charitable Activities	15,890	-	15,890	-
Governance cost	-	253	253	-
	<u>15,890</u>	<u>253</u>	<u>16,143</u>	<u>-</u>

**HAL TRUST Notes to the accounts  
For the year ended 31 MARCH 2022**

**5. Current Asset**

**CASH IN BANK**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current account	93	-
	<u>93</u>	<u>-</u>

**6. Statements of Funds**

	<b>Bal b/f</b>			<b>Bal C/f</b>	
	<b>As at 1st</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31</b>	<b>2021</b>
	<b>April 2020</b>	<b>£</b>	<b>£</b>	<b>March 2022</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
Current year movement	-	16,236	(16,143)	93	-
<b>Restricted funds:</b>					
Current year movement	-	-	-	-	-
<b>Total funds</b>	<u>-</u>	<u>16,236</u>	<u>(16,143)</u>	<u>93</u>	<u>-</u>

**7. Taxation**

HAL TRUST is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the taxation of Chargeable Gains Act 1992 to the extent that they are applied. 10. Ultimate Parent Undertakings

**8. Pension Cost**

The charity did not incur any pension liability and did not participate any pension fund.

**9. Related party Transitions**

There were not related party transactions during the year