

INTERNATIONAL YOUTH AID COUNCIL

Charity No. 1154347

Trustees' Report and Unaudited Accounts

20 December 2019

INTERNATIONAL YOUTH AID COUNCIL
CONTENTS

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

INTERNATIONAL YOUTH AID COUNCIL
TRUSTEES ANNUAL REPORT

The Trustees present their report with the unaudited financial statements of the charity for the year ended 20 December 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1154347

Principal Office

44

Truslove Road

London

SE27 0QQ

Trustees

The following Trustees served during the year:

K.C. Adiko

B. Degbedji

M.F. Diomande

V.A. Sangare

Key Management Personnel

Chief Executive Officer

Bruno Degbedji

Accountants

Chessons Accountant

Suite 204

291 Kirkdale

SE26 4QD

OBJECTIVES AND ACTIVITIES

One of the primary purpose of International Youth Aid Council is to help prevent or relieve extreme poverty or financial hardship of young people in need.

This is done by providing or assisting in the provision of education, training and healthcare projects and schemes and all necessary support to individuals.

The support of International Youth Aid Council is designed to enable individuals to generate a sustainable income in order to be self-sufficient in their communities.

Our Vision

To end hunger and poverty in UK

Our Mission

To bring communities together to end hunger and poverty in the UK by providing compassionate, practical help with dignity whilst challenging injustice.

To provide with free services for disable children families. We are the link between these families and the organisations that of disable we provide with free services for disable children families

ACHIEVEMENTS AND PERFORMANCE

INTERNATIONAL YOUTH AID COUNCIL TRUSTEES ANNUAL REPORT

Food Bank:

The Foodbank initiative was launched on 2016. The number of people fed by Foodbank has greatly increased from 958 in 2017, to 1652 in 2019. The Foodbank also undertook several supermarket collections (Tesco and Cooperatives) in 2019, collecting a total, of 15,229kg. Further donations from Supermarket, Fareshares businesses, individuals, charities, added a further 8,234kg taking the total for the year to 23.463 kg of food hampers distributed to the needy in our local area. We provide emergency food for six days a week, and practical support to help people cope in a crisis, as well as giving advice and signposting to other agencies able to solve the longer-term problem.

Care for Disable:

We provide free service for 86 disable children families. We gave advice and guidance to 41 families.

After School:

We ran 12 months after school course. We helped 230 young people to do school homework every Saturday.

Employment Program:

Our employment program aims at helping people with their CVs, cover letter, interviews and job experience. Throughout the year, we were able to get 48 youths into employment.

Leadership skills: We run a leadership workshop for 10 months, to teach 101 Young people (43 from Lambeth Borough ,32 young people from Croydon Borough and 26 from Southwark Borough) to become responsible citizens and role model in their communities.

After the workshop, 15 of them started their own organisation and act as trustees within the organisation. 12 started their own business and the rest of them went to high education.

Youth Sport:

Youth Sport project engaged 65 disadvantaged youths in activities aimed at empowering them, building their self-esteem and team work abilities. We were able to refer twelve youths to various football teams where they are currently hoping for professional levels.

Health and well-being:

We run six months' projects for 78 young people from West Norwood, Tusle Hill and Streatham to motivate and encourage them to practice sport activities, during the project, they were taught healthy diet habits and how to have healthy lifestyle.

After the project 45 start going to the gym on a regular basis, and 95% practice sport at least once every fortnight.

Black Community Day:

International Youth Aid Council has organised 2 sessions of Health promotion to people in the Black Community in Brixton, which was a search for reaction regarding the approach to health issues suitable in the area (Lambeth Borough).

Advice Centre:

Our advice centre received on the average 74 people every month needing help and advice.

ESOL, Music Training, Foodbank: We are still hoping to secure funding for Foodbank and funding, that we can run more trainings.

FINANCIAL REVIEW

INTERNATIONAL YOUTH AID COUNCIL
TRUSTEES ANNUAL REPORT

The charity has been able to secure funding to enable it to meet its objectives for at least a year from the date of approval of this report.

The charity had income for the year £57,721.45

RESERVE POLICY

The charity aims to hold £12,350 in reserve for contingencies such as fund for youth projects, family support, disabled and food bank in case of insufficient funds and in case of sudden withdrawal of funding

EXTERNAL RISK

The significant external risk is that of funding. The management committee has developed a reserve policy to address any sudden

EXTERNAL RISK:
The significant external risk is that of funding. The management committee has developed a reserve policy to address any sudden withdrawal of core funding and we are seeking to increase our reserves in future years.

INTERNAL RISK

Internal risk is minimized by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of service for all operational aspects of the charitable company. These procedures are kept under constant review by the management committee to ensure they continue to meet the needs of the charity.

withdrawal of core funding and we are seeking to increase our reserves in future years.

Change of Charity Name- A resolution was passed at the annual general meeting that commencing from January 2019 International Youth Aid Council shall change its name.

PLANS FOR FUTURE PERIODS

In the coming year, International Youth Aid Council will continue in its activities but continue to strive to get more funding for Food Bank and materials (computers, printer and Laptops) to provide other training that will be better for the young people and families. we want to have a youth center for youth training and for Food Bank

We are hoping to secure funding for this and trusting, that our donors and supporters will continue to support our activities.

Statement of trustees' responsibilities in relation to the financial statements

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 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

B. Degbedji

Trustee

20 December 2019

INTERNATIONAL YOUTH AID COUNCIL
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of INTERNATIONAL YOUTH AID COUNCIL

I report to the trustees on my examination of the accounts of INTERNATIONAL YOUTH AID COUNCIL for the year ended 20 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable 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.

Andrew Nwabueze
ACCA
Chessons Accountant
Suite 204
291 Kirkdale

SE26 4QD
20 December 2019

INTERNATIONAL YOUTH AID COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 20 December 2019

	Notes	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:				
Donations and legacies	3	57,722	57,722	54,487
Total		57,722	57,722	54,487
Expenditure on:				
Raising funds	4	7,412	7,412	6,230
Charitable activities	5	29,452	29,452	-
Other	6	16,728	16,728	39,374
Total		53,592	53,592	45,604
Net gains on investments		-	-	-
Net income		4,130	4,130	8,883
Net income before other gains/(losses)		4,130	4,130	8,883
Other gains and losses:				
Net movement in funds		4,130	4,130	8,883
Reconciliation of funds:				
Total funds brought forward		9,058	9,058	175
Total funds carried forward		13,188	13,188	9,058

INTERNATIONAL YOUTH AID COUNCIL
BALANCE SHEET

at 20 December 2019

Charity No. 1154347		2019 £	2018 £
Current assets			
Stocks	8	8,033	-
Cash at bank and in hand		5,155	9,058
		<u>13,188</u>	<u>9,058</u>
Net current assets		13,188	9,058
Total assets less current liabilities		<u>13,188</u>	<u>9,058</u>
Net assets excluding pension asset or liability		13,188	9,058
Total net assets		<u>13,188</u>	<u>9,058</u>
The funds of the charity			
Restricted funds	9		
Unrestricted funds	9		
General funds		13,188	9,058
		<u>13,188</u>	<u>9,058</u>
Reserves	9		
Total funds		<u>13,188</u>	<u>9,058</u>

Approved by the trustees on 20 December 2019

And signed on their behalf by:

B. Degbedji
Trustee
20 December 2019

INTERNATIONAL YOUTH AID COUNCIL
STATEMENT OF CASH FLOWS

for the year ended 20 December 2019

	2019 £	2018 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	4,130	8,883
Adjustments for:		
Increase in stocks	(8,033)	-
Net cash (used in)/provided by operating activities	<u>(3,903)</u>	<u>8,883</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(3,903)	8,883
Cash and cash equivalents at the beginning of the year	9,058	175
Cash and cash equivalents at the end of the year	<u>5,155</u>	<u>9,058</u>
Components of cash and cash equivalents		
Cash and bank balances	5,155	9,058
	<u>5,155</u>	<u>9,058</u>

INTERNATIONAL YOUTH AID COUNCIL
NOTES TO THE ACCOUNTS

for the year ended 20 December 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

INTERNATIONAL YOUTH AID COUNCIL
NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

INTERNATIONAL YOUTH AID COUNCIL
NOTES TO THE ACCOUNTS

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

INTERNATIONAL YOUTH AID COUNCIL
NOTES TO THE ACCOUNTS

2 Statement of Financial Activities - prior year

	Unrestricted funds 2018 £	Total funds 2018 £
Income and endowments from:		
Donations and legacies	54,487	54,487
Total	<u>54,487</u>	<u>54,487</u>
Expenditure on:		
Raising funds	6,230	6,230
Other	39,374	39,374
Total	<u>45,604</u>	<u>45,604</u>
Net income	<u>8,883</u>	<u>8,883</u>
Net income before other gains/(losses)	8,883	8,883
Other gains and losses:		
Net movement in funds	<u>8,883</u>	<u>8,883</u>
Reconciliation of funds:		
Total funds brought forward	175	175
Total funds carried forward	<u>9,058</u>	<u>9,058</u>

3 Income from donations and legacies

	Unrestricted £	Total 2019 £	Total 2018 £
Fundraising and donations	38,718	38,718	36,550
Gift Aids	9,875	9,875	8,737
Members and Trustees Contribution	9,129	9,129	9,200
	<u>57,722</u>	<u>57,722</u>	<u>54,487</u>

4 Expenditure on raising funds

	Unrestricted £	Total 2019 £	Total 2018 £
<i>Fundraising trading costs</i>	7,412	7,412	6,230
	<u>7,412</u>	<u>7,412</u>	<u>6,230</u>

INTERNATIONAL YOUTH AID COUNCIL
NOTES TO THE ACCOUNTS

5 Expenditure on charitable activities

	Unrestricted	Total 2019	Total 2018
	£	£	£
<i>Expenditure on charitable activities</i>			
	29,452	29,452	-
<i>Governance costs</i>			
	<u>29,452</u>	<u>29,452</u>	<u>-</u>

6 Other expenditure

	Unrestricted	Total 2019	Total 2018
	£	£	£
Employee costs	9,172	9,172	26,788
Motor and travel costs	-	-	850
Premises costs	4,550	4,550	9,000
General administrative costs	2,256	2,256	2,336
Legal and professional costs	750	750	400
	<u>16,728</u>	<u>16,728</u>	<u>39,374</u>

7 Staff costs

Salaries and wages	<u>7,115</u>	<u>5,088</u>
	<u>7,115</u>	<u>5,088</u>

No employee received emoluments in excess of £60,000.

8 Stocks

	2019	2018
	£	£
Raw materials and consumables	<u>8,033</u>	<u>-</u>
	<u>8,033</u>	<u>-</u>

INTERNATIONAL YOUTH AID COUNCIL
NOTES TO THE ACCOUNTS

9 Movement in funds

	At 21 December 2018	Incoming resources (including other gains/losses) £	Resources expended £	At 20 December 2019 £
Restricted funds:				
Unrestricted funds:				
General funds	9,058	57,722	(53,592)	13,188
Revaluation Reserves:				
Total funds	<u>9,058</u>	<u>57,722</u>	<u>(53,592)</u>	<u>13,188</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	13,188	13,188
	<u>13,188</u>	<u>13,188</u>

INTERNATIONAL YOUTH AID COUNCIL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 20 December 2019

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Income and endowments from:			
Donations and legacies			
Fundraising and donations	38,718	38,718	36,550
Gift Aids	9,875	9,875	8,737
Members and Trustees Contribution	9,129	9,129	9,200
	<u>57,722</u>	<u>57,722</u>	<u>54,487</u>
Total income and endowments	57,722	57,722	54,487
Expenditure on:			
Costs of other trading activities			
	7,412	7,412	6,230
	<u>7,412</u>	<u>7,412</u>	<u>6,230</u>
Total of expenditure on raising funds	7,412	7,412	6,230
Charitable activities			
	29,452	29,452	-
	<u>29,452</u>	<u>29,452</u>	<u>-</u>
Total of expenditure on charitable activities	29,452	29,452	-
Employee costs			
Salaries/wages	7,115	7,115	5,088
Staff training	2,057	2,057	19,550
Temporary staff	-	-	2,150
	<u>9,172</u>	<u>9,172</u>	<u>26,788</u>
Travel and subsistence	-	-	850
	<u>-</u>	<u>-</u>	<u>850</u>
Premises costs			
Rent	4,550	4,550	9,000
	<u>4,550</u>	<u>4,550</u>	<u>9,000</u>
General administrative costs, including depreciation and amortisation			
General insurances	-	-	62
Postage and couriers	-	-	1,200
Software, IT support and related costs	1,506	1,506	750
Sundry expenses	250	250	-
Telephone, fax and broadband	500	500	324
	<u>2,256</u>	<u>2,256</u>	<u>2,336</u>

INTERNATIONAL YOUTH AID COUNCIL
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Legal and professional costs			
Accountancy and bookkeeping	550	550	400
Consultancy fees	200	200	-
	<u>750</u>	<u>750</u>	<u>400</u>
Total of expenditure of other costs	<u>16,728</u>	<u>16,728</u>	<u>39,374</u>
Total expenditure	53,592	53,592	45,604
Net gains on investments	-	-	-
	<u>4,130</u>	<u>4,130</u>	<u>8,883</u>
Net income			
Net income before other gains/(losses)	<u>4,130</u>	<u>4,130</u>	<u>8,883</u>
Other Gains	-	-	-
Net movement in funds	<u>4,130</u>	<u>4,130</u>	<u>8,883</u>