ADT

(AFRICAN DEVELOPMENT TRUST)

Report and Financial Statements

For the year ended

30 June 2019

Charity no: 1157822

ADT

Annual report and financial statements for the year ended 30 June 2019

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Annual report and financial statements for the year ended 30 June 2019

Legal and administrative information

Trustees
MR ALI AHMED WARDERE
MR ABDULLAHI ADAM
MISS YASMIN ALI MOHAMED

Chairman
MR ALI AHMED WARDERE

Correspondence address

8 ROCK STREET
LONDON
N4 2DN

Bankers
Barclays Bank, Camden Branch, London

ADT

Annual report and financial statements for the year ended 30 June 2019

Report of the trustees for the year ended 30 June 2019

The trustees present their report along with the financial statements of the charity for the year ended 30 June 2019. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and fully comply with the charity's trust deed and applicable law.

Constitution and objects

ADT is constituted under memorandum and articles incorporated 08/06/2006 as amended by certificate of incorporation on change of the name dated 29/09/2006 as amended by special resolution registered at companies' house on 28/04/2014.

The objects of the charity are

1) To promote the benefit of those living in the area of benefit by the relief of poverty and sickness and to promote and protect good health.
2) To advance education; and
3) The provision of recreational facilities in the interest of social welfare with the object of improving their conditions of life in particular, but not exclusively amongst those who are refugees or who are or have been affected by civil or military action or natural disaster as the trustees shall determine.

Organisation

The trustees who have served during the period are set out on page 2. Trustees are appointed by a resolution of the trustees passed at a special meeting. The trustees meet as and when required to discuss the business of the charity and assess grant applications.

Grant making policy

The charity usually receives written applications for funding of significant projects. Applications are considered and approved by the trustees and projects approved for funding are monitored on a regular basis to ensure delivery of expected outcomes.

Financial review

During the year the charity received income of £323,823 which all donations. Expenditure of £329,783 was incurred during the year. Overall there was a deficit of £5,960.
In Accordance with SORP 2005. Support costs have been allocated between charitable activities and fundraising. The statement of financial activities portrays that £326,975 or 99.1% of its total expenditure on charitable activities and £2,808 or 0.9% on governance activities.

Reserves and investment policy

Unrestricted funds are maintained at a level that allows the charity to operate as a going concern for at least one year.
There is little scope for the charity to adopt a formal investment policy due to its limited funds.

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 accounting records which 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. They 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.

Approved by the trustees and signed on its behalf by:

ALI AHMED WARDERE
Chairman
27th March 2020

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Annual report and financial statements for the year ended 30 June 2019

Independent examiner's report to the Trustees of ADT Charity

I report on the accounts of the charity for the year ended 30 June 2019, which are set out on pages 3 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act 2011);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 seeking 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 view given by the accounts.

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.

Sayam & Co Accountant
Chartered Certified Accountant:
32 store street
Stratford London
E15 1PU
Date: 27th March 2020

Statement of financial activities for the year ended 30 June 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Incoming resources					
Donations			323,823	323,823	243,339
Total incoming resources			**323,823**	**323,823**	**243,339**
Resources expended					
Direct Charitable expenditure	2		326,975	326,975	231,809
Management & Admin Costs	4		2,035	2,035	2,296
Other sources			773	773	814
Total resources expended			**329,783**	**329,783**	**234,919**
Net incoming/(outgoing) resources			(5,960)	(5,960)	8,420
Balance at 1 July 2018	5		32,422	32,422	24,002
Balance at 30 June 2019	5		**26,462**	**26,462**	**32,422**

Balance Sheet as at 30 June 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Fixed Assets					
Van	3		3,521	3,521	3,707
Current assets					
Debtors					
Cash at bank and in hand			23,791	23,791	29,565
Creditor : amount falling due within one year			(850)	(850)	(850)
Net current assets			22,941	22,941	28,715
Net assets			**26,462**	**26,462**	**32,422**
Funds					
Balance B/F – Reserve fund	5		32,422	32,422	24,002
Restricted funds	5		(5,960)	(5,960)	8,420
			26,462	**26.462**	**32,422**

Approved by the trustees on 27st March 2020 and signed on its behalf by:

ALI AHMED WARDERE
Chairman

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Notes forming part of the financial statements for the year ended 30 June 2019

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) Donations' legacies and similar income

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and the trustees are reasonably certain they will receive it.

c) Tax reclaims on donations

Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

d) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

e) Resources expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when conditions attaching to the grant are fulfilled and a properly completed claim has been received by the charity.

Support costs relate to costs of processing grants and applications and general office expenses.

f) Fund accounting

Details of the nature and purpose of each fund is set out in note 5.

2. Direct Charitable Costs

The amount payable in the year comprises:	**2019**	**2018**
	£	£
Salaries & Wages	28,525	44,328
Campaign & advertisement	25,540	3,629
Donation	237,166	149,078
Rent	23,154	13,179
Legal expenses	513	564
Travel	4,083	15,297
Insurance	1,227	2,359
PPS	263	427
Other Expenses	6,504	2,948
	326,975	231,809

3.	**Tangible Fixed assets**	**Van**	**Equipment**	**Total**
		£	**£**	**£**
	Cost	3,500	4,349	5,409
	Addition	--	587	587
	Disposal	--	--	--
	At 30 June 2019	3,500	4,936	8,436
	Depreciation			
	At 01 July 2018	3,500	642	4,142
	Charges for the year	--	114	773
	At 30 June 2019	3,500	642	4,915
	Net book values			
	At 30 June 2019	--	3,521	3,521
	At 30 June 2018	--	3,707	3,707

4. Management and administration costs

	2019 £	2018 £
Professional fees	850	850
Bank charges	1,446	1,446
	2,035	2,296

5. Funds

	Reserve Fund £	Alms Fund £	Interest Fund £	Total £
Balance at 1 July 2018	32,422	0	0	32,422
Incoming/ (outgoing) resources	(5,960)	0	0	(5,960)
Balance at 30 June 2019	26,462	0	0	26,462

The **Reserve fund** represents the unrestricted funds which the Trustees are free to use in accordance with the charitable objects.

The **Alms fund** ("Zakaat/Sadqa" fund) comprises donations received where donors stipulate the funds should be used to provide relief from poverty for the poor.

The **Interest fund** represents interest earned by the charity, and donations received where the donor states that it comprises interest earned. The fund is used for charitable activities which can utilise interest funds in accordance with Islamic "Sharia" law.