

AFRICA ADVOCACY FOUNDATION
Financial Statements
For the year ended 31 March 2021

AFRICA ADVOCACY FOUNDATION

Financial Statements

Year ended 31 March 2021

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AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	AFRICA ADVOCACY FOUNDATION	
Charity registration number	1164778	
Principal office	76 Elmer Road Catford London SE6 2ER	
The trustees	E Wassonko J Mashatte F Kutesa M Nsaale E Mohamed S Jauhar S Amini J Wamagaleh	(Appointed - 01/01/2022) (Deceased - 27/01/2022) (Deceased - 01/01/2022)
Company secretary	J Mashatte	
Auditor	Eric & Co. Chartered Certified Accountants & Statutory Auditors 87 Tylecroft Road London SW16 4BJ	
Bankers	National Westminster P.O Box 159 332 High Holborn London WC1V 7AS	
Solicitors	Potheary Witham Weld Solicitors 70 St. George's Square London SW1V 3RD	

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Africa Advocacy Foundation (AAF) is a charity established in 1996. Until March 2016 it was registered as both an unincorporated charity with Charities Commission (Registration number 1059268) and as a company limited by guarantee (Registration number 5180907) with Companies House. In December 2015, in order to simplify the structure of the organisation and with the introduction of the Charitable Incorporated Organisation (CIO) status, the trustees decided to cease its previous registrations and incorporate AAF with the Charity Commission as a CIO (Registration number 1164778).

Governing Document:

The legal status of the charity is that of a Charitable Incorporated Organisation (CIO) which is subject to its governing document, the Constitution that took effect on the 9th of December 2015.

Recruitment and Appointment of New Trustees:

AAF management is the responsibility of the Board of Trustees who are elected and co-opted by members at the annual general meeting in accordance with the Constitution. The Trustees come from diverse backgrounds, skills, expertise, and experiences.

Induction and Training of New Trustees:

AAF new trustees undergo orientation on their legal obligations under charity law, the aims and objectives of the charity, its governing frameworks, decision-making processes, strategic plans, and financial performance. All trustees are issued with a trustee pack and attend in-house and external training relevant to their roles.

Partnerships:

AAF works with a range of partners including community groups, faith centers, voluntary organisations, local authorities, academic institutions and government departments, corporate partners and collaborative agencies that support community programmes.

Organisational structure and decision-making:

AAF has in place an experienced team of Trustees with a diverse range of skills and backgrounds who governs the Charity. The Trustees are responsible for setting strategies and policies and ensuring that they are implemented. To ensure that the objectives of the organisation are met and in order to increase efficiency among trustees, each Trustee is assigned to a sub-committee i.e., Service Delivery, Finance and Welfare Committees. AAF Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment, and related activities.

Volunteers:

Volunteers play an important role in AAF community work and are an integral part of our service delivery model. We recruit, train, and deploy volunteers with a diverse range of experience, skills, and backgrounds in terms of faith, culture, language and those with lived experiences.

We are grateful for the immense contribution and dedication of our volunteers who have supported our community health campaigns, outreach, support groups interpretation services, information, advice and guidance, mentoring, facilitating HIV and support sessions on FGM, sexual health, young people and elderly people's activities and training.

AAF supports all volunteers in their roles and receive regular feedback on their performance. Volunteers are also provided with opportunities for training and are formally recognised with awards at various times including our main charity events.

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Risk Management:

The Trustees have a risk management strategy, which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risks identified in the review; and the implementation of procedures designed to minimise any potential impact on the charity should those risks materialize.

The Trustees have assessed the risks to which the charity may be exposed with particular reference to those relating to the operations and finances of the charity. Systems are in place to ensure that all risks are recorded for subsequent monitoring and review. In the meantime, the Trustees remain satisfied that all insurable risks have been identified and adequately dealt with and that the charities exposure to other risks is kept at a minimum by good working practice and guidelines.

Objectives and Activities

AAF mission is to empower our beneficiaries with appropriate skills, tools, resources, and opportunities to realize their ambitions and to live healthy and fulfilling lives. We work towards these goals by facilitating appropriate access to services and placing the beneficiaries at the centre of our work and by promoting diversity and choice.

AAF Objectives are:

- To relieve poverty and sickness in communities experiencing disadvantage both in the UK and abroad
- To protect and preserve health and to improve the quality of life of those suffering from poor health
- To advance education by providing resources and platforms for learning
- To promote for the benefit of the public the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship, or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life
- To relieve the needs of the elderly and disabled

Grant Making:

Africa Advocacy Foundation does not give grants but accepts donations in furtherance of its aim and objectives.

Public Benefit:

The Trustees of AAF are required to comply with the duty in section 4 of the Charities Act 2011 and consider the Charity Commission's general guidance on public benefit, "Charities and Public Benefits". AAF activities are consistent with national and local strategies and action plans to enhance health and wellbeing, education, and social care services. AAF activities promote positive health and social outcomes sustainable independence of service users and to promote equality and diversity. We are committed to safeguarding children and vulnerable adults from harm and isolation. We work to empower and encourage our clients to actively lead on activities and processes that improve their circumstances and positively contribute to their communities.

Achievements and Performance

The Covid-19 pandemic has and continues to have profound and far-reaching implications for underserved and marginalised communities both currently and longer term. The Africa Advocacy Foundation has been at the heart of the community response to the Covid-19 pandemic while ensuring that we remain vigilant and prepared for challenges ahead.

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

During the start of the year at the beginning of the first lockdown, we suspended all face-face interventions; the main feature of our support services i.e., assessments, casework, drop-ins, peer support groups, HIV testing, advice, information, emotional support, counselling, other therapeutic activities, mentorship, outreach, home/ hostel visits, social events, and training. We transitioned to virtual services which impacted our beneficiaries in various ways even though staff team and volunteers worked hard to avoid any interruptions and to ensure that.

- Vulnerable beneficiaries including elders and those with multiple health conditions i.e., HIV, diabetes, hypertension, depression, mobility problems who are categorised as extremely vulnerable to Covid-19 have required support and are not isolated.
- Families and children experiencing poverty and disadvantage are facilitated to access the digital platforms and other vital online services including schoolwork by purchasing and distributing computers, laptops, tablets or phones and internet data plans.
- We have in place a hardship fund to support individuals in precarious situations including undocumented migrants, asylum seekers, refugees including women on spousal visas and subject to immigration control, who are experiencing or at risk of violence, have no income or recourse to public funds and in need of necessities, safety interventions and emotional support.

Specific Activities Delivered

1. Covid-19 Interventions:

- Culturally appropriate information, advice, and guidance on Covid-19
- Covid-19 hardship relief programme
- Provision of digital equipment and data Plans
- Appropriate Information and Campaign against vaccine hesitancy

2. Sexual and Reproductive Health

- Community HIV/STIs awareness, prevention, and testing campaigns
- PrEP awareness and access campaigns
- HIV peer support Services and patient literacy sessions
- Training of expert patients and Scientific community of practice
- Community virtual learning events

3. Work to Prevent Violence Against Women & Girls & Campaign Against Harmful Practices

- Information, advice & advocacy
- Assessments, case management and referrals
- Community FGM and harmful practices awareness campaigns
- Specialist culturally appropriate therapeutic interventions
- Peer support services for VAWG survivors
- Training of community champions and frontline health, social care, and health professionals

4. Mental Health

- Counselling services to lessen the impact of Covid-19
- Individual and Group Counselling Sessions for HIV patients and FGM survivors
- Community Outreach and Conversations on mental health and related stigma
- Training of community mental health advocates
- Intercultural Competence Training

5. Policy and Advocacy

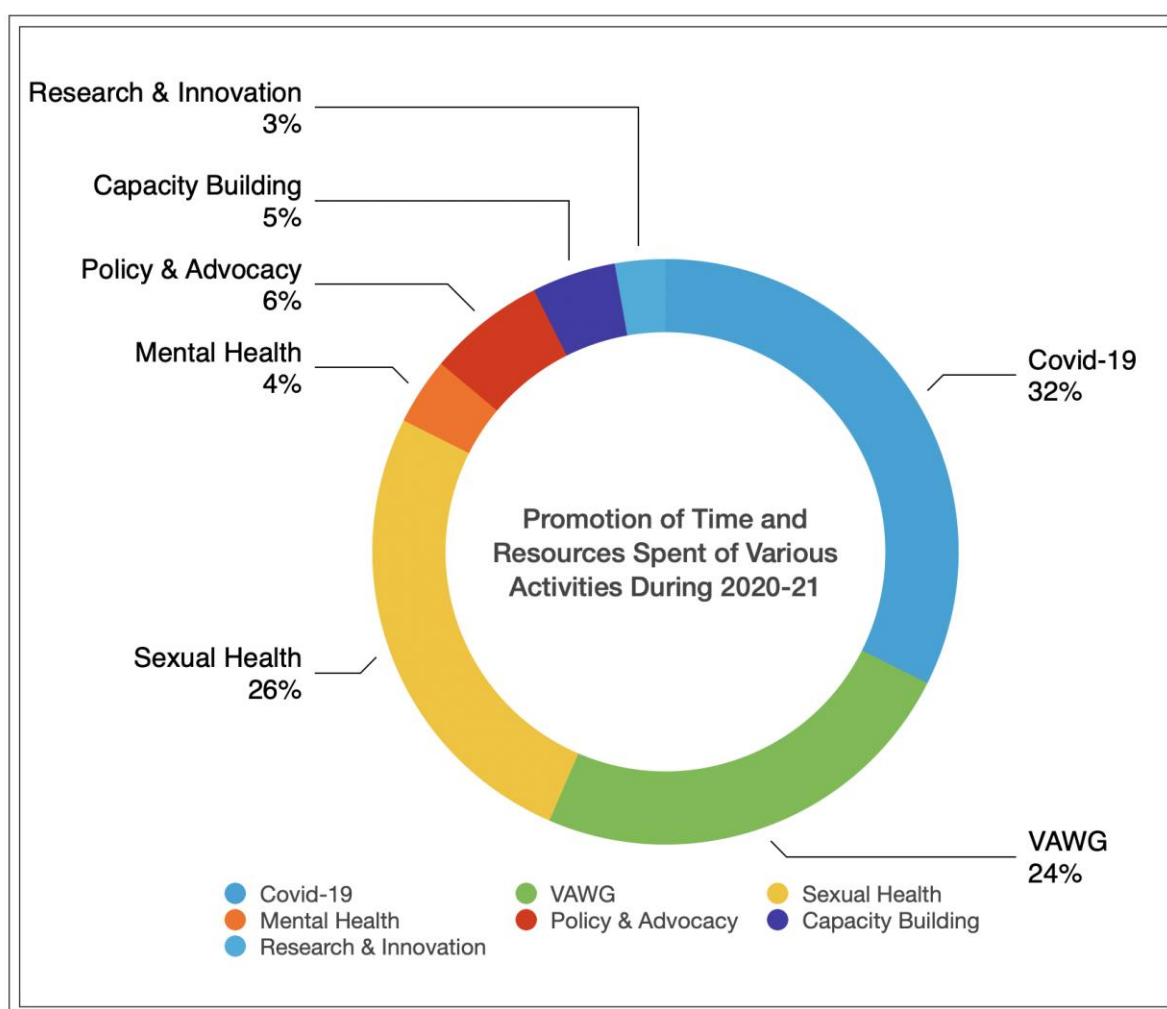
- Mi-Health Europe Initiative
- Mi-Care European Migrant Communities Training Programme
- Nobody Left Outside Initiative
- One Voice Network

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

6. Capacity Building
 - Training for Community Health Advocates/Mobilisers
 - Volunteer Training
 - FGM Champions Programme
 - Supporting Smaller Community Organisations
7. Research & Innovation
 - CKD Africa
 - HiDDEN
 - Cov Africa
 - CKD Community Campaign



Proportion of AAF Services by Level of Activity

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

A list of the numbers of service users the charity supported in 2020/21.

8368	Direct beneficiaries supported during the year
745	Beneficiaries experiencing Covid-19 related hardship provided with food vouchers
68	Elderly and vulnerable people provided with weekly meals for 4 months
54	Laptops provided to families with children who are experiencing digital exclusion
47	Tablets provided to HIV patients, VAWG survivors, migrants with NRPF
72	Phones provided to HIV patients, VAWG survivors, migrants with NRPF
7634	Total staff and volunteer hours spent on community activities
862	Community HIV tests done with 6 reactive results detected and linked to care
458	Women and girls living with effects of FGM and at risk engaged and supported
554	Living positively with HIV directly supported
56	Community FGM champions and health advocates trained
145	Volunteers trained and involved in activities including 12 international volunteers
302	Total of professionals, community, faith leaders engaged on VAWG specialism
4	Community surveys on Covid-19, HIV and VAWG conducted

Over 95% of our beneficiaries reporting positive experiences from our services during Covid-19 pandemic

1. Covid-19 Interventions:

During the year, the AAF team worked hard to minimise the emotional and physical health impact Covid-19 as well as isolation, anxiety, fear experienced within black and ethnic minority communities and particularly amongst our beneficiary groups.

The AAF team worked hard to facilitate access to times actual and timely Covid-19 information in appropriate and easy to understand formats in order address fake news and myths due to language, cultural, faith barriers thereby ensuring that everyone is reached with support.

AAF provided equipment and internet data plans and to address the digital exclusion experienced by parents and children from poor black and migrant families who are having trouble engaging with education and other online services during the Covid-19 pandemic. We also provided food vouchers and hot meals to relieve poverty and deprivation and support to address domestic abuse against vulnerable women particularly those with no recourse to public funds (NRPF).

We delivered a series of community engagement events to address vaccine hesitancy including the use of popular social media platforms, community radios, faith events and black businesses.

2. Preventing Violence Against Women & Girls / Harmful Practices

During the year, AAF recorded a significant increase in cases of violence and abuse towards women and girls. AAF worked with and supported 458 survivors of harmful cultural practices i.e., FGM childhood marriage, faith-based abuse, sexual exploitation, and the majority had no extended family support. For example, the UZIMA project a NCLF funded initiative working with women and girls to enhance their self-esteem, sense of safety and belonging, and confidence to cope and rebuild their lives was very popular during the pandemic and registered 23% increase in beneficiaries in 6 months due to effect of the lockdown.

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

The African migrant women and girls we supported during the year are vulnerable, face barriers and are excluded from services due to their immigration status, limited English proficiency, lack of knowledge and difficulty navigating support, mistrust of professionals who they feel are insensitive to their cultural, faith and social needs, lack of appropriate support networks, experiences of racism, unconscious biases, and stereotypes.

AAF works closely with safeguarding teams and a range of stakeholders to deliver awareness, prevention and early intervention, risk reduction, capacity building and high-quality specialist interventions. This includes initial assessments, casework, outreach and work with families, unaccompanied children, faith and community leaders, schools, and colleges as well as frontline health, education, and social care professionals to prevent FGM.

AAF organized and delivers specialist training to enhance the capacity of our communities and professionals working with children and families to deliver timely and appropriate services in their interactions with affected individuals and families. We trained 56 community FGM Champions and a total of 302 frontline professionals in south London including teachers, GPs and Health visitors, social care, midwives, sexual health teams in South London to deal with FGM cases effectively and competently in their roles.

We are grateful to the National Community Lottery Fund, BBC Children in Need, City Bridge Trust, The Henry Smith Charity, London Community Foundation – MOPAC, Lloyds Bank Foundation Lambeth Councils for supporting our VAWG work.

3. Sexual and Reproductive Health.

a) HIV Prevention, Testing and Linkage to Care

AAF delivers a range of HIV programmes to increase awareness, knowledge and promoting testing and treatment amongst black African and Caribbean and other minority communities in the UK and other parts of Europe.

Activities include community outreach, one-to-one advice, and information sessions; community-based point of care testing (POCT), small group discussions, community workshops and digital media.

This year our activities were mostly delivered digitally due to the Covid-19 Pandemic. We are proud to be a partner of the London Fast Track Cities aimed at getting London to zero HIV infections by 2030. AAF is partnering with NAM Aidsmap to change perceptions and encourage HIV testing in black communities in London. We delivered testing kits mainly through www.hivtestcome.com

AAF is also partnering with Lewisham and Greenwich NHS Trust and several homeless shelters in South London to HIV and Syphilis tests for migrants, displaced and homeless individuals in. FaithWorks is delivered with NAZ and the Jewish AIDS Trust and is aimed at faith communities in London.

AAF continue to advocate for PrEP and is sustaining PrEP and Prejudice campaign, a PrEP awareness initiative targeting black African communities in the UK. We are working closely with Lewisham Public Health to deliver PrEP to local communities

AAF is Local Activation Partner for the HIV Prevention England led by Terrence Higgins Trust; we specifically deliver testing and face to face interventions within the heterosexual black African and Caribbean communities and for MSM from minority ethnic groups.

This year we delivered a total of 862 HIV tests and were able to diagnose 9 individuals who were linked to HIV care.

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

b) *HIV Support Services*

AAF runs the largest HIV peer support services in South London accessed by around 30-40 individuals weekly. The services are friendly, non-judgmental, and confidential and are usually led or facilitated by beneficiaries trained as mentors and peer advisors. During the year under review, we transitioned our services online and provided direct support to 554 individuals living with HIV in London.

We were involved in several initiatives to increase HIV literacy and Quality of Life including #ChangingHIVCare, Health Literacy, U=U initiative, 50 over 50 amongst others

Results from our service reviews shows that our peer support services remain a relevant and much needed service by a section beneficiary. AAF provides culturally appropriate person-centred psychosocial support to our beneficiaries who are living with HIV long-term. This includes assessments, information, advice and guidance, counselling as well as newly diagnosed and self-management courses. We also provide a safe space for our beneficiaries to share experiences, advocacy, employment support, signposting, and referrals.

We are grateful to Public Health England, MAC AIDS Fund, MSD UK, Gilead Sciences, ViiV Healthcare and Lambeth, Southwark, and Lewisham Councils for supporting us to deliver this important service.

4. Policy and Advocacy

a) *Mi-Health Europe.*

Migrants in Europe continue to experience a range of injustices including racism, xenophobia, hate, violence, abuse of fundamental rights, denial of services. We have initiated Mi-Health Europe, policy and advocacy collaborative that works to reduce barriers and inequalities experienced by European migrant communities, to strengthen the capacity to engage in service delivery and to influence healthcare policy and practice.

Our vision is a Europe in which all migrants can realise a healthy and safe life. To be accountable to our mission statement – promoting an inclusive, empowered European community of frontline organisations and services working with migrants by building capacity, influencing policy, collaboration and sharing best practice and expertise – and to extend AAF's reach across the European region, during 2021 we laid the foundations of Mi-Health. Activities include a comprehensive Online Resource, a Community of Practice, a Policy and Research Working Group, Capacity Building Working Group. We are grateful to the Open Society Foundations for the grant to launch Mi-Health Europe.

b) *Nobody Left Outside Initiative*

AAF is part of the NLO Initiative, a collective collection of organisations representing people in some of the most marginalised communities in Europe, who are underserved with respect to healthcare. These communities include homeless people, LGTBI people, people who use drugs, prisoners, sex workers and undocumented migrants.

Aside from the Service Design Checklist to improve health service provision for underserved populations produced last year, (See <https://nobodyleftoutside.eu/nlo-service-design-checklist/>). We have produced a number of webinars and collaborated with WHO and the EU commission to address a range of concerns regarding migrants. We are grateful to MSD Europe for the education grant to deliver the initiative and to Interrel Group for the strategic support.

c) *One Voice Network*

One Voice Network (OVN) was launched in June 2020. Led by AAF, it is collective of a are a representative group of community-based organisations seeking to erase health inequalities

AFRICA ADVOCACY FOUNDATION

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

experienced by Black people in the UK, particularly those affected by the HIV epidemic. We were established in response to the emergence of evidence suggesting people of black and minority ethnic backgrounds are disproportionately affected by COVID-19, as well as to the ongoing HIV epidemic in the UK. Throughout the year, OVN has engaged in a number of activities to work towards improving the health and wellbeing of Black communities in the UK.

5. Research and Innovation:

AAF is working closely with researchers from University College London and Kings College London to enhance research and involvement in research by black communities to work with. One of the research projects AAF is involved in is a study of the demographic, clinical, social, and biologic risk factors for the development of chronic kidney disease (CKD), diabetes mellitus (DM) and multiple long-term conditions i.e., diabetes, cardiovascular disease [CVD: coronary heart disease, peripheral vascular disease, and stroke] and their relationship with mental health in black African/Caribbean people diagnosed with HIV infection.

We are also working with Kings College Hospital and UCL on exploring attitudes, perceptions, beliefs towards COVID-19 among BAME communities, including impact of misinformation, with specific focus on Black African, Black British, Black Caribbean population.

6. Capacity Building:

Each year, we assess capacity building and skills needs among a diverse range of individuals we involve in our activities including:

- Community Health Advocates/Mobilisers
- Community Champions
- Healthy Buddies and Mentors
- HIV Diagnosed Patients Courses
- Self-Management Courses - adherence, doctor patient relationships etc.
- Job Access/ Life Skills- training course focusing on life skills, job access skills, volunteering, work placement, support into paid work and further education.

This year, we trained 19 Community Health Advocates to facilitate health promotion within our black communities. 43 beneficiaries attended the newly diagnosed courses while a further 106 participated in training and workshops to promote treatment literacy, adherence, and management of long-term conditions.

AAF supported 7 community organisations within One Voice Network to strengthen their governance systems, fundraising training, organisational policies and procedures, volunteering, and communications

Financial review

Reserves policy

The Finance Committee of the Board of Trustees review the reserve policy of the organisation annually. Their decision on the level of reserve depends on the level of unrestricted funds available. For this year they decided that the current level of reserve should be maintained at least at a level equivalent to approximately three months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of any significant drop in the organisation's funding, they will be able to continue AAF's current activities while consideration is given to ways in which additional funds may be raised.

Principal funding sources

Funding was obtained from a variety of sources, as detailed in the report, with a mix of both statutory

AFRICA ADVOCACY FOUNDATION

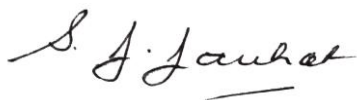
Trustees' Annual Report *(continued)*

Year ended 31 March 2021

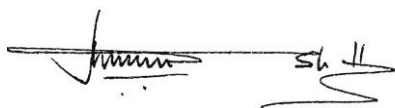
and non-statutory donors and supporters.

AAF had total incoming resources of £1,020,155 (2020: £498,125) as shown on the statement of financial activities. For the year, there was net income resources of £241,519 (2020: £14,081). Resources expended £778,636 (2020: £484,044) per the SOFA. All AAF's assets are held for the furtherance of its objectives and are adequate and sufficient to meet its objectives.

The trustees' annual report was approved on 28 February 2022 and signed on behalf of the board of trustees by:



S Jauhar
Trustee - Chair



J Mashatte
Trustee

AFRICA ADVOCACY FOUNDATION

Independent Auditor's Report to the Members of AFRICA ADVOCACY FOUNDATION

Year ended 31 March 2021

Opinion

We have audited the financial statements of AFRICA ADVOCACY FOUNDATION (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

AFRICA ADVOCACY FOUNDATION

Independent Auditor's Report to the Members of AFRICA ADVOCACY FOUNDATION *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AFRICA ADVOCACY FOUNDATION

Independent Auditor's Report to the Members of AFRICA ADVOCACY FOUNDATION (continued)

Year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity. We considered that the most significant are those that relate to the reporting framework being FRS 102, Charities SORP (FRS 102), Anti-Money Laundering and Charities Act 2011 rules and regulations
- We obtained an understanding of how the charity complies with these requirements by making enquiries of management and seeking representations from those charged with governance. We corroborated our understanding by reviewing supporting documentation.
- We inquired from management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations. We designed our audit procedures to identify instances of non-compliance throughout the audit and remained alert to instances of non-compliance throughout the audit.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by considering the risk of management override of internal control and by designating incoming resources recognition as a fraud risk. We performed journal entry testing by specific risk criteria, with a focus on journals indicating large or unusual transactions based on our understanding of the business. We tested completeness of income through substantive tests performed, analytical review procedures and cut off tests on the incoming resources recognised.
- Where incoming resources were received from overseas, we requested supporting documentation to ensure that sufficient anti-money laundering documentation was in place.
- The charity is a regulated entity under the supervision of the Charities Commission. As such, the Senior Statutory Auditor considered the experience and expertise of the engagement team to ensure that the team had the appropriate competence and capabilities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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Independent Auditor's Report to the Members of AFRICA ADVOCACY FOUNDATION *(continued)*

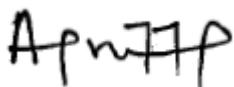
Year ended 31 March 2021

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Eric Ashong (Senior Statutory Auditor)

For and on behalf of
Eric & Co.
Chartered Certified Accountants & Statutory Auditors
87 Tylecroft Road
London
SW16 4BJ

28th February 2022

AFRICA ADVOCACY FOUNDATION

Statement of Financial Activities

Year ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,303	–	15,303	900
Charitable activities	5	241,339	763,440	1,004,779	494,177
Investment income	6	73	–	73	350
Other income	7	–	–	–	2,698
Total income		<u>256,715</u>	<u>763,440</u>	<u>1,020,155</u>	<u>498,125</u>
Expenditure					
Expenditure on charitable activities	8,9	195,939	582,697	778,636	484,044
Total expenditure		<u>195,939</u>	<u>582,697</u>	<u>778,636</u>	<u>484,044</u>
Net income		<u>60,776</u>	<u>180,743</u>	<u>241,519</u>	<u>14,081</u>
Transfers between funds		80,000	(80,000)	–	–
Net movement in funds		<u>140,776</u>	<u>100,743</u>	<u>241,519</u>	<u>14,081</u>
Reconciliation of funds					
Total funds brought forward		469,211	211,274	680,485	666,405
Total funds carried forward		<u>609,987</u>	<u>312,017</u>	<u>922,004</u>	<u>680,486</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 26 form part of these financial statements.

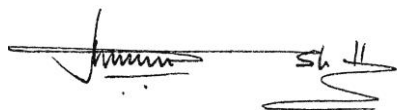
AFRICA ADVOCACY FOUNDATION

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	16	342,338	353,796
Current assets			
Debtors	17	41,032	52,204
Cash at bank and in hand		1,113,932	277,415
		<u>1,154,964</u>	<u>329,619</u>
Creditors: amounts falling due within one year	18	<u>575,298</u>	<u>2,929</u>
Net current assets		579,666	326,690
Total assets less current liabilities		922,004	680,486
Net assets		922,004	680,486
Funds of the charity			
Restricted funds		312,017	211,275
Unrestricted funds		609,987	469,211
Total charity funds	22	922,004	680,486

These financial statements were approved by the board of trustees and authorised for issue on 28th February 2022, and are signed on behalf of the board by:



J Mashatte
Trustee

The notes on pages 18 to 26 form part of these financial statements.

AFRICA ADVOCACY FOUNDATION

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	241,519	14,081
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,458	11,458
Government grant income	(14,750)	–
Other interest receivable and similar income	(73)	(350)
Interest payable and similar charges	468	704
Other operating cash flow adjustment	(1)	–
<i>Changes in:</i>		
Trade and other debtors	11,172	17,439
Trade and other creditors	572,369	(120,209)
Cash generated from operations	822,162	(76,877)
Interest paid	(468)	(704)
Interest received	73	350
Net cash from/(used in) operating activities	821,767	(77,231)
Cash flows from investing activities		
Purchase of tangible assets	–	(10,214)
Net cash used in investing activities	–	(10,214)
Cash flows from financing activities		
Government grant income	14,750	–
Net cash from financing activities	14,750	–
Net increase/(decrease) in cash and cash equivalents	836,517	(87,445)
Cash and cash equivalents at beginning of year	277,415	364,860
Cash and cash equivalents at end of year	1,113,932	277,415

The notes on pages 18 to 26 form part of these financial statements.

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 76 Elmer Road, London, SE6 2ER.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Given the charity's financial position at the year end, the trustees consider that the charity has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of the charity to continue as a going concern. The charity therefore continues to adopt the going concern basis in preparation of the financial statements.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	553	553	900	900
Grants				
Government grant income	14,750	14,750	—	—
	<u>15,303</u>	<u>15,303</u>	<u>900</u>	<u>900</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Project activities grants received	<u>241,339</u>	<u>763,440</u>	<u>1,004,779</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Project activities grants received	<u>60,583</u>	<u>433,594</u>	<u>494,177</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest received	<u>73</u>	<u>73</u>	<u>350</u>	<u>350</u>

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Generated Income	<u>—</u>	<u>—</u>	<u>2,698</u>	<u>2,698</u>

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activity	168,808	502,016	670,824
Support costs	27,131	80,681	107,812
	<u>195,939</u>	<u>582,697</u>	<u>778,636</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activity	50,155	336,980	387,135
Support costs	12,554	84,355	96,909
	<u>62,709</u>	<u>421,335</u>	<u>484,044</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable Activity	670,824	88,927	759,751	469,912
Governance costs	—	18,885	18,885	14,132
	<u>670,824</u>	<u>107,812</u>	<u>778,636</u>	<u>484,044</u>

10. Analysis of support costs

	Analysis of support costs activity £	Total 2021 £	Total 2020 £
Staff costs	57,966	57,966	43,788
General office	11,961	11,961	16,056
Finance costs	470	470	5,933
Governance costs	18,530	18,530	16,141
Support costs	18,885	18,885	14,991
	<u>107,812</u>	<u>107,812</u>	<u>96,909</u>

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>11,458</u>	<u>11,458</u>

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Auditors' remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>5,000</u>	<u>–</u>

13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>–</u>	<u>500</u>

14. Staff costs

The average head count of employees during the year was 10 (2020: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Total number of staff	<u>10</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020. However, trustees were paid out of pocket expenses to attend meetings and events. Details of these payments are disclosed in the financial statement for the year.

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>420,114</u>	<u>52,347</u>	<u>472,461</u>
Depreciation			
At 1 April 2020	74,983	43,682	118,665
Charge for the year	<u>8,402</u>	<u>3,056</u>	<u>11,458</u>
At 31 March 2021	<u>83,385</u>	<u>46,738</u>	<u>130,123</u>
Carrying amount			
At 31 March 2021	<u>336,729</u>	<u>5,609</u>	<u>342,338</u>
At 31 March 2020	<u>345,131</u>	<u>8,665</u>	<u>353,796</u>

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>41,032</u>	<u>52,204</u>

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	567,234	500
Social security and other taxes	6,713	1,974
Pension payable	1,351	455
	<u>575,298</u>	<u>2,929</u>

19. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>458,233</u>	<u>—</u>

20. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,422 (2020: £2,937).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>14,750</u>	<u>—</u>

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted Fund	<u>469,211</u>	<u>256,715</u>	<u>(195,939)</u>	<u>80,000</u>	<u>609,987</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Unrestricted Fund	<u>467,389</u>	<u>64,531</u>	<u>(62,709)</u>	<u>—</u>	<u>469,211</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Fund	<u>211,274</u>	<u>763,440</u>	<u>(582,697)</u>	<u>(80,000)</u>	<u>312,017</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted Fund	<u>199,016</u>	<u>433,594</u>	<u>(421,335)</u>	<u>—</u>	<u>211,275</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	336,724	5,614	342,338
Current assets	315,618	839,346	1,154,964
Creditors less than 1 year	<u>(42,355)</u>	<u>(532,943)</u>	<u>(575,298)</u>
Net assets	<u>609,987</u>	<u>312,017</u>	<u>922,004</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	345,129	8,667	353,796
Current assets	124,082	205,537	329,619
Creditors less than 1 year	<u>—</u>	<u>(2,929)</u>	<u>(2,929)</u>
Net assets	<u>469,211</u>	<u>211,275</u>	<u>680,486</u>

AFRICA ADVOCACY FOUNDATION

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

24. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>277,415</u>	<u>836,517</u>	<u>1,113,932</u>

25. Related Parties

There are no related party transactions or balances during the year.