

**Reference and Administrative
Information**

**African Youth Development
Association(A COMPANY LIMITED BY
GUARANTEE)**

REPORT OF THE DIRECTORS AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

AFRICAN YOUTH DEVELOPMENT ASSOCIATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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CHARITY NAME: AFRICAN YOUTH DEVELOPMENT ASSOCIATION

CHARITY WORKING NAME: AYDA Centre

CHARITY NUMBER: 1123021

COMPANY NUMBER: 06358991

REGISTERED OFFICE: UNIT 21

RAMSEY COURT
122 CHURCH STREET
CROYDON
SURREY
CRO

DIRECTORS/TRUSTEES: MRS CHINYERE KEJEH Chair
(Resigned 1.2.2022)

Chair/Treasurer MRS THERESA ALEXANDRA KELLY Acting

MRS ADEYEMI JOHNSON Secretary
MS PATRICIA YAINKAIN MANSARAY

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MS YVETTE MINIKA NUMEU NJOMO

COMPANY'S SECRETARY: MRS ADEYEMI JOHNSON

BANKERS: LLOYDS TSB BANK PLC
LONDON EC2V 7HN

INDEPENDENT SA EMMANUEL & CO
(Certified Public and Forensic Accountants)

EXAMINER: AFFA MIPA, ACPA

STATUTORY CROYDON COUNCIL

PARTNERS: CROYDON VOLUNTARY ACTION (CVA)
WAVES GROUNDWORK LONDON
NATIONAL FGM CENTRE
LAMBETH COUNCIL
WANDSWORTH COUNCIL
BOND INTERNATIONAL
ADVOCATES FOR INTERNATIONAL DEVELOPMENT (A4ID)
ROSAUK

CHIEF EXECUTIVE: LUCY N NJOMO, BEM

AFRICAN YOUTH DEVELOPMENT ASSOCIATION

DIRECTORS'/CHARITY TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Directors presents its report with the unaudited financial statements of the company for the year ended 30 September 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 3 September 2007 and registered as a charity on 29 February 2008. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the charity may by ordinary resolution appoint a person who is willing to act to be a director and determine the rotation in which any additional directors are to retire. All members of the Directors give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

AYDA MISSION:

AYDA is committed to a sustainable world free of poverty and empowering vulnerable young people by promoting the development in a supportive, positive and stimulating environment

AYDA VISION:

AYDA supports the development of all young people including those with special educational needs and their families.

OBJECTIVES AND ACTIVITIES

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Advance in life and relieve needs of young people through the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; providing support and activities which develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals
- Help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities so that they may grow to full maturity as individuals and members of society
- Act as a resource for young people up to the age of 21 living in the UK by providing advice and assistance and organizing programmes of physical, educational and other activities as a means of:
 - advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
 - advancing education;
 - relieving unemployment;
- Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have needs by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons

Our main activities and who we try to help are described below and are undertaken to further our charitable purposes for the public benefit.

AYDA seeks to create an appropriate surrounding for all young people including those with special needs and those from different social, cultural and religious backgrounds to communicate together.

- Training: AYDA provides accredited and non-accredited community training to boost employment opportunities and to develop new career opportunities.
- Training Partnership: AYDA works in consortium with London Learning Consortium to provide community employability training.
- AYDA is an approved centre to deliver OCN qualifications and also deliver mandatory training for carers.
- AYDA is also an approved centre for EDEXCEL awarding organisation.
- Quality - AYDA is approved quality assured by QAS International ISO 9001: As a training provider, AYDA is registered on the SFAs Register of Training Organisations (ROTO).

- Staff - AYDA support all staff to comply with the necessary legal requirements. In order to protect young people and vulnerable adults we ensured all trustees, appointed staff and volunteers are DBS checked, appropriately trained, and vigilant about their own actions so they are not misconstrued and sensitive to the issues of child abuse, neglect, and safeguarding.

ACHIEVEMENTS AND PERFORMANCE

Through our various activities as detailed above, AYDA was able to achieve the following:

- Empowered young people to explore anger management, resolve conflicts; examine issues of identity/belongings through various activities and workshops.
- Improved relationships and communication between parents and children through training sessions
- Reduced community pressure for parents/carers through support networking involving discussions and emphasising respect for each other.
- Encouraged communication through discussions between generations to support and learn from each other's experiences through workshop activities
- Reduced high incidence of ritualistic child abuse through recreational activities which will link different cultures together.
- Improved the quality of life for African emigres children and young people with learning difficulties through seminars that promote critical thinking for young people to formulate and express their own opinions.
- Created community support groups to raise awareness of different cultural practices, in particular the effects of FGM in order to eradicate the practice.
- AYDA supports African émigrés & their families to overcome their unique challenges
- Facilitated grassroots parenting classes – helping parents to help the children
- Provided accredited and non-accredited training to boost employment prospects and to develop new career opportunities to the community.

With the vision of working towards a sustainable world free of poverty and empowering young people as equal partners in promoting development, the charity remains aware that young people face particular challenges and have distinct needs.

PAGE 4--7 form integral part pf this Accounts

FINANCIAL REVIEWS

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless, the charitable company, with the aid of sound financial management was able to make use of its reserve to cover the cost of its operating expenditure. The unrestricted funds were in deficit of **(£5,191)**, 2020: **(£2,803)**

while the restricted fund was in surplus of **£4,000 (2020: £23244)**. Overall the charitable company has a surplus carried forward of **£28,910**, as at 30th September 2021.

Policy on Reserves

The charity policy on reserves aims at building up free reserves to the level needed to cover up to three months operating expenditure by means of annual operating surpluses and supplemented by general-purpose appeals from time to time. Any surplus funds which are not likely to be needed to pay for activities will be placed on deposit to earn interest.

Risk Assessment

The charity trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The trustees annually review the risks that the charity faces. To date, these have mainly related to:

- Achievement of our aims and objectives;
- Meeting the expectations of our beneficiaries or supporters;
- Depending more on grants
- Over-reliance mainly on volunteers;

The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. In particular, insurance cover is in place, all trustees, staff, and volunteers that have direct contact with children and vulnerable adults are all DBS checks, AYDA strictly follows its safeguarding policy and the finances of the charity are kept under review.

FUTURE PLANS

AYDA's plan is to build on its work to establish a platform to advocate, support and empower all young people to overcome challenges they face including those with additional needs.

AYDA is a Diaspora organisation planning to build on its work to establish a platform to advocate, support and empower all young people including those with additional needs. The proposed vocational training Centre aims to provide practical skills and knowledge to tackle grassroots poverty among street and orphan teenagers. The project activities will offer these young people a chance to develop in a supportive, positive and stimulating environment. For each young person, individual short-term and long-term programs will be set up to achieve outcomes.

The Initiator for youth empowerment thought it wise that instead of buying food, clothing and providing shelter for this group of people etc... It is better to give them the skills they need to be able to sustain their lives. i.e., learn skills that will generate income for them. It was said, "Do not give them fish all the time, teach them how to catch fish so that they can feed and sell some".

The proposed building for the African AYDA Vocational Centre in Cameroon will house post-orphans and street teenagers. The concept gives the young people a variety of facilities ranging from Dormitories, a spacious Kitchen and Restaurant, Offices, Classrooms, Workshops, Computer rooms, and enough space for outdoor games. The project aims to address the root causes as well as the impact, symptoms, and manifestation of poverty. Hence to promote independence and sustainability in today's youth society in a supportive, positive and stimulating environment

AYDA is now seeking partners to share in its vision and mission to deliver this first African model centre for tackling grassroots poverty among vulnerable streets & orphans young people. AYDA is now set up in Cameroon in a rented accommodation supporting teenage orphans. AYDA is seeking donors for building construction to support the realisation of this venture.

At this point, I wish to extend my thanks and gratitude to our partners, staff, and management for their support, commitment, and willingness to keep standards high; special thanks to Mrs Wandji Sinkam Valerie Celine, and the team for their tireless and continuous challenging work towards the development of the Cameroon project. I would like to give particular thanks to all our volunteers, past and present. I would give a BIG THANK YOU to all our volunteers. Without their valuable input, AYDA would not have the high reputation it enjoys today.

I must also say many thanks to you all, and to my fellow trustees who work behind the scenes to ensure that AYDA continues to meet its commitments. In addition, big thanks to all the funders who supported us throughout the year.

AYDA supports the development of all young people including those with Special Educational Needs and their families

ACCOUNTING AND REPORTING RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial Period which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of the incoming resources and application of resources, including the income and expenditure of the charitable company, for the financial Period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors is responsible for:

- keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006 and
- Safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part XV of the Companies Act 2006.

This report was approved by the Directors on 20th July 2022 and signed on is behalf by:

MRS THERESA ALEXANDRA KELLY

ACTING CHAIR

Date 20/07/2022



MRS THERESA ALEXANDRA KELLY
ACTING CHAIR

African Youth Development Association

Independent Examiner's report

To the trustees of African Youth Development Association

I report to the trustees on my examination of the accounts of the above Charity ("The Trust") for the year ended 30/09/2021,

which are set out on pages 11 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

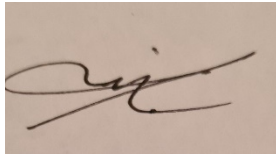
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink on a light-colored background. The signature is cursive and appears to read 'Sunday Emmanuel'.

SA EMMANUEL & CO

(Sunday Emmanuel ;ACPA, AFA,
MIPA)

Independent Charity Examiner

Date: 20th July, 2022

African Youth Development Association
Statement of Financial Activities for the Year Ended 30 September 2021

	Notes	2021			2020		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Donation	1	2,502		2,502			
Grant	2		4,000	4,000	-	35,206	35,206
Other- Training	3	1,397	-	1,397	901	-	901
		<u>3,899</u>	<u>4,000</u>	<u>7,899</u>	<u>901</u>	<u>35,706</u>	<u>36,107</u>
Resources Exp							
Cost of gen funds:		-	-	-	-	-	-
Charitable Actiivi	4	3,594	-	3,594	2,114	11,962	14,076
Governance	5	<u>5,496</u>	-	<u>5,496</u>	<u>1,590</u>		<u>1,590</u>
Total Resources Expended	6	9,090	-	9,090	3,704	11,962	15,576
Net Incoming/ Outgoing Resources	7	(5,191)	4,000	(1,191)	(2,803)	23,244	20,441
Total Funds b/F	8	<u>5,457</u>	<u>24,644</u>	<u>30,101</u>	<u>8,260</u>	<u>1,400</u>	<u>9,660</u>
Total funds C/f	9	<u>266</u>	<u>28,644</u>	<u>28,910</u>	<u>5,457</u>	<u>24,644</u>	<u>30,101</u>

African Youth Development Association
Financial Statement as at 30 September, 2021
Balance sheet as at 30 September 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets			4,280		701
		986			
Current assets					
Debtors				86	
Cash at bank and in hand	10	23,644		29,814	
		24,630		29,700	
Current Liabilities					
Creditors: amounts falling due within one year		(-)		(300)	
Net current Asset			24,630		29,400
Total assets less current liabilities			28,910		30,101
Funds of the Charity			266		30,101
Unrestricted Funds	11				5,457
Restricted funds	12		24,644		24,644
			28,910		
Total funds			28,910		30,101

For the year ended 30 September, 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Director's responsibilities;

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

This report was approved by the director and signed on their behalf by:



MRS THERESA ALEXANDRA KELLY
ACTING CHAIR

AFRICAN YOUTH DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Accounting convention

The financial statements have been prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), and under the historical cost accounting and in accordance with Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the company follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in October 2005.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the company in the delivery of its activities for its beneficiaries. It includes

both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company.

Taxation

The company is exempt from Corporation Tax on its charitable activities

Funds accounting

Incoming resources that may be applied for charity's purposes are treated as "unrestricted" incoming resources and are credited to the "unrestricted funds". Where a donation or grant is required to be used for a specified purpose, the amount concerned is treated as a "restricted" incoming resource and is credited to the appropriate 'restricted fund'.

Fixed assets and depreciation

All tangible fixed assets are capitalized and included at cost including any incidental expenses of acquisition. Equipment is written down using straight line method of depreciation over their estimated useful economic lives.

African Youth Development Association

Notes to the financial statements for the year ended 30 September, 2021

Tangible fixed assets	Plant and	fittings and	Total
	machinery	equipment	
	£	£	£
Cost			
At 1 September, 2020	-	701	701
Addition at cost	-	4,150	4,150
At 30 September, 2021	-	5,250	5,150
Depreciation			
At 1 September 2020	-	140	140
Charge for the year	-	830	830
At 30 September 2021	-	970	970
Carrying values			
At 31 September, 2021	-	4,280	4,280
At 30 September, 2020	-	701	701

African Youth Development Association

Resources Expended- Charitable Activities

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Venue Hire				-	750	750
Insurance		612	612	100	168	268
Telephone	200			146	581	727
Stationery/ Printing	300	-		600	1,342	1,942
Volunteer Expenses					920	930
Training cost				-	933	933
Admin cost					1,978	1,987
Direct project					4,000	4,000
Office Rent	645	-	645	400	-	400
Accountancy	300	-	300			
Refreshment	317		317		- 1,290	1,290
Miscellaneous	-	-		509	-	509
Heating and Electricity	250	-	250			
Depreciation	970	-	970		399	399
	3,282	612	3,898	2,114	11,962	14,076

5 Governance
This includes accrued expenses to operation

£
5,496

=====

**6 Movements In Funds
2021**

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing balance
	Amended				
	£	£	£	£	£
Unrestricted Funds					
Charity fund	5,457	3,899	(9,090)		266
	<u>5,457</u>	<u>3,899</u>	<u>(9,090)</u>	<u>0</u>	<u>,266</u>
Restricted funds					
Grants	24,644	4,000	(0)	0	28,644
	<u>30,101</u>	<u>7,899</u>	<u>(9090)</u>	<u>0</u>	<u>28,910</u>

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Analysis of Net Asset by fund

	Unrestricted Funds	Restricted Funds	Total funds
Cash at bank and in hand	266	23,644	28,910
Other net Assets/ (Liabilities)	-	-	-
	-----	-----	-----
	266	23,644	28,910
	=====	=====	=====

Grant	2021		2020	
	Unrestricted	Restricted	Restricted	unrestricted
Ap Croydon Council		4,000	-	14,700
London learning				3,578
Croydon 19 Response				9,596
Rosa fun				7,302

		4,000	-	35,206

Incoming Resources and others

	2021		2020	
	Unrestricted	Restricted	Unrestricted	Restricted
	Funds	funds	funds	funds
Donation	2,502		155	
Training	1,357		710	
Others			36	-

	3,899		901	-
	=====			

11. Previous year comparison

The previous year's figures were included but the layout used in the previous year was substantially different and does not lend itself to clear comparison.

Trustee Remuneration & Related Party Transactions

No member of the directors received any remuneration during the year. No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Taxation

As a charity, AYDA is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Control

The ultimate controlling parties are the Directors' / charity Trustees as stated on page 3-10