

REGISTERED COMPANY NUMBER: 5453274 (England and Wales)
REGISTERED CHARITY NUMBER: 1115026

AFRICAN FUTURE DEVELOPMENT
(a company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

for the year ended

31 MARCH 2018



Patjoe & Co
ACCOUNTANTS & TAX ADVISERS

13 Chelsfield Avenue
Edmonton
London N9 8EY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

	Page
INFORMATION	3
TRUSTEES' REPORT	4 - 8
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AFD	9
STATEMENT OF FINANCIAL ACTIVITIES	10
BALANCE SHEET	11
NOTES TO THE FINANCIAL STATEMENTS	12 – 17

COMPANY INFORMATION

The trustees of the African Future Development (AFD) present their annual report and financial statements for the year ended 31 March 2018

Name of charity: AFRICAN FUTURE DEVELOPMENT (AFD)

Registered charity number: 1115026

Registered company number: 5453274

Address: Froud Community Centre
1 Toronto Avenue
Manor Park
London
E12 5JF

Trustees Mr Kunifu Matoko
Mr Belvien Tankala
Miss Reshma Ravikumar
Dr Akim Madzou

Bankers: Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Independent Examiner: Joseph Izebhor
13 Chelsfield Avenue
London
N9 8EY

REPORT OF THE TRUSTEES FOR THE YEAR 1 APRIL 2017 TO 31 MARCH 2018

The Trustees present their report and financial statements for the year ended 31 March 2018. The financial statements have been prepared in accordance with the accounting policies set out on pages 15 & 16 and comply with the Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005).

STRUCTURE, GOVERNANCE AND MANAGEMENT

African Future Development (AFD) is a company limited by guarantee and a registered charity. AFD is governed by the memorandum and articles of association and its objectives are the same as those set out in its charity registration.

Directors of the company are also trustees of the charity and are generally referred to as trustees throughout this report. Trustees are appointed by a vote by eligible members or by the existing trustees to fill vacancies arising through resignation or death of an existing trustee.

Trustees are responsible for setting strategies and policies, and ensuring that they are implemented. Trustees delegate the Coordinator to manage the day-to-day operations of the charity. The coordinator is supported by a team of paid staff including sessional workers and volunteers.

OBJECTIVES AND ACTIVITIES

Charitable Objects

- To develop the capacity and skills of the socially and economically disadvantaged members of the African and other black and ethnic communities particularly those who are refugees or asylum seekers in the United Kingdom in order that they may better meet their own needs and integrate into society.
- To promote education for members of the African and other black and ethnic communities, particularly by facilitating access to education, training and employment opportunities.
- To relieve poverty and advance education of people in economically under-developed communities in Africa.

Vision

AFD desires to see everyone develop and realise their full potential and to sustain a better future.

Mission

AFD exists to reduce poverty and disadvantage faced by African and other black and ethnic communities in order to overcome barriers to social exclusion and improve their quality of life.

Values

AFD believes in:

- The right of all to self-fulfilment and to respect
- Responsibility of all to work for the good of all
- The equal accessibility of all to what belongs to all and to justice.

ACHIEVEMENT AND PERFORMANCE

UK ACTIVITIES

S cube Supplementary School

During the period of this report, AFD continued to run *S cube Supplementary School*. The overall aim of the school is to contribute towards improving school attainment and achievement of, and overcoming barriers to learning faced by, disadvantaged children and young people living in Newham and neighbouring east London Boroughs.

To this end, we provide out-of-school hours' supplementary education in core curriculum subjects for children and young people mainly aged 5 – 14. Classes take place at the Froud Community Centre on Saturdays between 10am and 3pm during school term. Students receive tuition in National Curriculum English, Science, Maths and IT and support on individual learning and homework in a friendly and supportive learning environment.

During 2017-18, a total number of 63 children benefited from the tuition programme with Bangladeshi students newly arrived from Italia or Belgium and speaking very little English. Thankfully, teachers and volunteers were able to support children using innovative methods and mother tongue when necessary.

At the beginning, students sat for initial assessment that helped us confirm current level and targets of every single child as stated on their school reports. Results showed about half of our registered students had struggled and needed to raise their achievement.

The results of our internal assessments, tutors' reports and observations of children's individual progress showed that over 84% of our regular students improved their school performance and literacy and numeracy skills compared with their expected levels and our initial assessment at the beginning of the project. Children were able to improve their confidence and develop communication skills, thereby providing peer support and interacting with others as well as making friends, especially for children who newly arrived in the UK.

Also, three parent meetings were held each term in July 2017, December 2017 and March 2018 respectively attended by 37, 19 and 45 parents. The meetings helped parents discuss students' progress and set new targets with parents and children.

Youth Awards

AFD continues running the achievement award scheme developed and funded by Jack Petchey Foundation. The programme awards young people aged 11-25 for their contribution to our organisation and its activities. The winners are selected and chosen by other young people involved in activities. They receive an award, that they should decide how to spend the money on the project. During 2017-18, AFD awarded three young people aged 11-17.

INTERNATIONAL PROGRAMME:

During 2017-18, AFD was able to sustain international programmes in central Africa thanks to the funding mainly received from Comic Relief and Allan & Nesta Ferguson Charitable Trust. The funding has improved education for beneficiaries living in rural areas in the Democratic Republic of Congo (DRC) and the Republic of Congo (RC).

Quality Education Programme in the Democratic Republic of Congo (QEPDRC)

The project aims to improve access and retention of rural children, and sustain education provision in 24 primary schools in Mbanza Ngungu, Southern DR Congo by 2020 by promoting effective teaching and learning, achieving meaningful participation of children, teachers, parents and their communities in developing and implementing School Improvement Plans (SIP). APICOM is the local partner implementing this programme.

During 2017-18, the project was able to run all school-related activities in all 24 targeted primary schools. As a result, the project organised workshops in all targeted schools attended by 1035 parents (362 women and 673 men), increasing awareness of child education and rights in all villages. Also, the project started providing formal training and support to School Boards (SBs) and School governments (SGs), planned cultural days in schools, secured additional funding to sustain income generating activities (IGAs) in schools and provided IGA training to 355 selected parents. All 24 schools already developed their school improvement plans that include budgeted IGAs and ready to be implemented.

Over the past year, the project continued to rely on 142 community leaders who had volunteered to facilitate activities in their own village or neighbourhood. Their valuable contribution helped towards achieving the following:

- 211 new families visited and parents persuaded to allow children to access education,
- 2501 primary school-age children, who were not in education, identified with 687 children enrolled in school.
- 6601 children out of 7876 completed the whole academic year, with the retention rate of 84%.
- 425 poorest children benefitted from IGAs to stay in education with 53% of them having successfully passed their class exams.
- 355 beneficiaries benefitted from training to implement and manage IGA for their local school.
- 1035 parents (362 women and 673 men) benefitted from workshops on awareness of child rights and education, of the roles of SB and SG in school management.
- All 24 SGs renewed through election process with 133 new children joining as SG members. All SGs and SBs benefitted from training and regular support.
- All project staff and volunteers attended training on monitoring, evaluation and learning, strategic planning, project management, fundraising and communication. These in-house training programmes and group sessions contributed towards developing a 5-year strategic plan for DRC.

Quality Education Programme in the Republic of Congo Phase 2 (QEPRC2)

The overall aim of the project is to promote effective teaching and learning, improve access and quality of education for children and parents, and achieve meaningful participation of children, teachers, parents and their communities in developing and implementing improvement plans in 31 schools in 31 rural communities in Republic of Congo by 2018. This phase 2 has been implemented in districts of Lékana (17), Mokéko (8) and Ouessou (6). ONG FD is the local partner implementing this programme.

During the period of this report, the project ran all planned activities in all targeted villages and schools set as recommended by the midterm independent evaluation carried out in February 2017. This was made possible by devoted project staff who had benefitted from training and support, leading to a very good teamwork over the year. As a result, 59 additional school teachers and adult tutors had improved their skills and knowledge. So far, 488 teachers and adult tutors in total continued to implement new teaching methods and to make learning enjoyable for both children in primary schools and adults in numeracy and literacy centres. Consequently, this contributed towards:

- an extra 1168 pupils including indigenous to enrol, stay at school and/or pass exams during 2017-18, leading to a retention rate of 86.26% that was slightly over the overall project target.
- 105 additional participants joined numeracy and literacy classes taking the total number of 814 adults who had improved their skills and confidence as well as their ability to help their children with school-related work and activities.

During 2017-18, the project mainly achieved the following:

- 31 School Governments (SGs) and 29 School Boards (SBs) restructured with all members well-trained, running their groups effectively and actively involved in decision making within their local school.
- 848 out-of-school children identified with 329 of them enrolled including indigenous children who were provided with school kits, fees and daily meals.
- 57.24% children in the most remote village of valley in Lekana district improved their school results and 64.73% children in other QEP targeted schools while this percentage was 53.23% in Lekana schools not covered by the project.
- 31 schools equipped with teaching material and educational resources improving learning conditions.
- All 31 schools implemented SIP with high involvement of parents and children.
- 3-day awareness camps on introduction and management of SG and child rights and attended by 102 pupils and teachers.
- 13 adult learning centres with 814 parents attended classes on a regular basis in Mokéko and Ouessou.

ACKNOWLEDGEMENT

The Trustees express their thanks to all our staff and volunteers for their untiring effort and hard work to African Future Development. They would like to thank all individuals and funding agencies, parents and guardians of students attending our supplementary tuition for their contribution and support towards the success of our work. Special thanks go to the following organisations and agencies that supported AFD during this financial year: BBC Allen & Nesta Ferguson Charitable Trust, Comic Relief, Ernest Cook Trust, Jack Petchey Foundation, our local partners in Africa and those not listed here who have contributed to the work of AFD in kind or by financial assistance.

Report approved by the Trustees on 15 December 2018 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Kunfu Matoko', is written over a light blue rectangular background.

Kunfu Matoko
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AFD:

I report on the accounts of the organisation for the year ended 31 March 2018 which are set out on pages 10 to 17.

Respective responsibilities of trustees and independent examiner:

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

It is my responsibility to:

1. examine the accounts under section 145 of the Charity Act,
2. follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the Charity Act, and
3. 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 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 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 matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006: and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of sections 396 of the Companies Act 2006 and with methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 20 December 2018

FMAAT, ACIS & MCIM
Accountants and Tax Advisers
13 Chelsfield Ave
London N9 8EY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2018

	Notes No.	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
INCOMING RESOURCES					
Incoming Resources from generated funds					
Grants and Donations	SO1	8,261	258,073	266,334	207,567
Total Incoming Resources		8,261	258,073	266,334	207,567
RESOURCES EXPENDED					
Cost of Generating Funds:					
Charitable Activities	SO2	208	211,902	212,110	233,530
Governance costs	SO3	-	13,121	13,121	7,352
Management and Administration	SO4	1,545	985	2,529	1,260
Total Resources Expended		1,753	226,008	227,760	242,142
Net incoming before transfers		6,509	32,065	38,574	(34,575)
Grant transfers between funds		-	-	-	-
Net incoming/ outgoing resources after transfers		6,509	32,065	38,574	(34,575)
Total funds brought forward		12,964	(2,097)	10,867	45,443
Total funds carried forward		19,473	29,968	49,441	10,868

AFRICAN FUTURE DEVELOPMENT

BALANCE SHEET AS AT 31 MARCH 2018

	Notes No.	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
Fixed Assets:					
Tangible assets	B1	-	10,713	10,713	10,760
Current Assets:					
Cash at bank and in hand		1,390	38,856	40,246	2,425
Debtors	B2	2,000	-	2,000	2,000
Total Current Assets		3,390	49,569	52,959	15,185
Creditors:					
Amounts falling due within one year	B3	-	(3,518)	(3,518)	(4,318)
Net current assets/liabilities		3,390	46,051	49,441	10,868
Total assets less current liabilities		3,390	46,051	49,441	10,868
Net Assets		3,390	46,051	49,441	10,868
Funds:					
Restricted funds		-	29,968	29,968	(2,097)
Unrestricted funds		19,473	-	19,473	12,965
Total Funds		19,473	29,968	49,441	10,868

For the financial year ending 31st March 2018, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps proper accounting records that comply with section 386 of the Companies Act 2006, and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 15th December 2018 and were signed on their behalf by:



Kunfu Matoko
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1. Accounting Policies

1.1 Basis of preparation

These financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP 2005) and the Financial Reporting Standards for Small Entities (effective April 2008).

1.2 Going Concern

The Association is dependent on grants and donations, which are renewable annually. The association's funding is therefore uncertain. However, if funding were to be discontinued or significantly reduced, the association would have to seek alternative sources of funding or reduce its activities significantly. Funding for the year ending 31 March 2018 has been confirmed and the trustees are confident that its funding will be renewed in the following year, accordingly the financial statements have been prepared on this basis.

1.3 Grants and Donations Receivable:

A donation or grant to the association is recognised as an incoming resource when all of the following conditions have been met:

- a) the association is legally entitled to receipt;
- b) there is a reasonable assurance of receipt; and
- c) its monetary value can be measured with sufficient reliability.

1.4 Bank Interest:

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income to the general funds.

1.5 Fund Accounting

Incoming resources that may be applied for the association's general purpose are treated as 'unrestricted' incoming resources and 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 restricted incoming resources and is credited to the appropriate restricted funds'.

1.6 Tangible Fixed Assets and Depreciation

Depreciation on all fixed assets is provided at 25% on a reducing balance basis on all office equipment and computers.

1.7 Remuneration of the Association

Neither trustee nor any persons connected with them received any remuneration for either year see note SO2 for details. A total of £3,366 was charged as rent and rates from restricted funds. A total of £8,450 was charged as salaries inclusive PAYE & NIC.

AFRICAN FUTURE DEVELOPMENT

Changes to previous accounts:

No changes have been made to accounts for previous years (*except for the following).

Unspent Funds:

Last year 2017 was £10,868 and this year 2018 is £49,441.

Unspent amount overseas is £2,484 in 2018.

The increase in the unmatched figure this year, 2018 was as a result of funds received this financial year, but would be spent in next financial year 2018-19.

AFRICAN FUTURE DEVELOPMENT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Incoming resources from generated funds:	SO1				
Comic Relief Africa Grant		-	237,573	237,573	196,352
Jack Petchey Foundation		-	1,000	1,000	1,250
BBC Children in Need		-	-	-	4,415
Allen & Nesta Ferguson Charitable Trust			17,000	17,000	-
Ernest Cook Trust			2,500	2,500	-
Donations and gifts		1,359	-	1,359	164
Fees		6,900	-	6,900	5,370
Bank interest and Others		2	-	2	17
Total Incoming Resources		8,261	258,073	266,334	207,567
Cost of activities in furtherance of the charity's objective	SO2				
Training		-	1,200	1,200	420
Salaries		-	8,450	8,450	12,843
Sessional workers		-	11,682	11,682	5,587
Beneficiaries' refreshment & expenses		-	475	475	460
Overseas programmes		-	170,407	170,407	196,160
Tool hire		20	-	20	-
Rent		-	3,366	3,366	3,816
Premises hire		-	5,220	5,220	2,838
CRB check		-	-	-	110
Educational materials		-	2,269	2,269	3,200
Outing activities		-	250	250	450
Publicity & advertising materials		188	-	188	819
Volunteer expenses & travel		-	5,038	5,038	4,337
Fundraising event & parent meetings		-	2,116	2,116	-
Telephone and internet		-	1,429	1,429	2,490
Total		208	211,902	212,110	233,530
Governance costs:	SO3				
Printing, postage & stationery		-	312	312	391
Depreciation		-	3,571	3,571	3,586
Book keeping/ Accountancy fee		-	1,400	1,400	1,000
Independent examiner		-	1,000	1,000	800
Office expenses		-	250	250	362
Training for partners		-	1,088	1,088	-
Networking with NGOs in France		-	-	-	366
Travel expenses		-	1,000	1,000	847
Consultancy fees		-	4,500	4,500	-

AFRICAN FUTURE DEVELOPMENT

Total		-	13,121	13,121	7,352
--------------	--	---	--------	---------------	-------

Management and admin. costs	SO4				
Companies House		1,213	-	1,213	63
Insurance		-	208	208	114
Bank charges and interest		-	111	111	-
Administration and internet		-	665	665	336
Others		32	-	32	78
Web hosting		300	-	300	670
Total		1,545	984	2,529	1,261

FIXED ASSETS **B1** 25%

	Tangible fixed assets	Total
Cost/valuation 01.04.2017	30,673	30,673
Additions	3,524	3,524
Disposal	-	-
Balance as at 31.03.2018	34,197	34,197
Depreciation 01.04.2017	19,913	19,913
Charged for the year	3,571	3,571
Depreciation as at 31.03.2018	23,484	23,484
Net book value 01.04.2017	10,760	10,760
Net book value 31.03.2018	10,713	10,713

Bank account balance	B2 Cash book balance	40,246
Cash in hand		-
		40,246

31.03.2018

Creditors:	B3	
Independent examiner		800
Accountancy & professional fees		2,400
Sessional worker		-
Telephone		-
Rent		318
		3,518

AFRICAN FUTURE DEVELOPMENT

B4 Statement of accumulated funds				31.03.18
	Open			Closing
	Balance	Income	Expenditure	Balance
Restricted funds depreciation		-	(3,571)	(3,571)
Unrestricted funds	12,965	8,261	(1,753)	19,473
Restrict funds	(2,097)	258,073	(222,437)	33,539
	10,868	266,334	(227,761)	49,441

B5 break down of overseas expenditures	31.03.18	31.03.17
Computers, voice recorders and camcorders	1,893	6,070
Staff salaries, volunteer expenses and other staff costs	57,807	51,527
Monitoring and capacity building visits	4,034	3,747
Training and capacity building for local partners and other NGOs/CBOs	7,266	5,777
Awareness camps for pupils and teachers	7,113	7,598
Training/workshops for parents and school governments and boards	18,983	8,958
Numeracy and literacy classes for adults	9,463	11,716
Teachers training	11,998	9,582
Office supplies (including stationery, postage, printing and photocopying)	2,964	2,655
Office costs (rent, utilities)	5,433	5,778
Communication and media costs	5,385	5,546
Bank transfer and insurance costs	745	688
Purchase of motorcycles and Vehicles costs (fuel, maintenance, insurance)	9,001	13,441
International travel costs	3,607	3,624
Monitoring, evaluation and learning Meetings	1,263	1,074
Community meetings and annual review event	4,301	5,178
Accountancy/audit and consultancy costs	4,810	4,419
Publication and reports dissemination	2,495	2,117
Midterm independent evaluation	4,710	12,416
Microenterprise/business development and management training	3,500	3,162
Initial awareness raising workshop and/or Annual Events	4,802	5,134
Community grants for primary schools	14,358	30,271
Equipment for schools and scholarships	1,687	4,640
Implementation of School Improvement Plans (SIP)	2,418	
Total	<u>190,036</u>	<u>205,118</u>
*Cash at bank and in hand for Quality Education Programme in the Republic of Congo (Phase 2)	<u>2,484</u>	<u>37,680</u>
<u>Grand total</u>	<u>192,520</u>	<u>242,798</u>

AFRICAN FUTURE DEVELOPMENT

Breakdown of overseas expenditure, as the region 2018

	QEPDRC	QEPRC2
Computers, voice recorders and camcorders	-	1,893
Staff salaries, volunteer expenses and other staff costs	27,591	30,216
Monitoring and capacity building visits	1,625	2,409
Training and capacity building for local partners and other NGOs/CBOs	3,370	3,896
Awareness camps for pupils and teachers	-	7,113
Training/workshops for parents and school governments and boards	5,373	13,610
Numeracy and literacy classes for adults	-	9,463
Teachers training	1,035	10,963
Office supplies (including stationery, postage, printing and photocopying)	1,826	1,138
Office costs (rent, utilities)	2,872	2,561
Communication and media costs	2,628	2,757
Bank transfer and insurance costs	557	188
Purchase of motorcycles and vehicles costs (fuel, maintenance, insurance)	3,128	5,873
International travel costs	1,990	1,617
Monitoring, evaluation and learning meetings	210	1,053
Community meetings and annual review event	2,012	2,289
Accountancy/audit and consultancy costs	1,595	3,215
Publication and reports dissemination	1,174	1,321
Midterm evaluation	2,594	2,116
Microenterprise/business development and management training	3,500	-
Initial awareness raising workshop and/or Annual Events for SGs and SBs to support advocacy and campaigning	1,509	3,293
Community grants for primary schools	14,358	-
Equipment for schools and scholarships	1,015	672
Implementation of School Improvement Plans (SIP)	-	2,418
Total	<u>79,962</u>	<u>110,074</u>
Cash at bank and in hand	<u>0</u>	<u>2,484</u>

* QEPDRC: Quality Education Programme in the Democratic Republic of Congo
 QEPRC2: Quality Education Programme in the Republic of Congo - Phase 2