

**FRENCH-AFRICAN WELFARE ASSOCIATION**  
**Financial Statements**  
**31 March 2024**

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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The trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

<b>Registered charity name</b>	FRENCH-AFRICAN WELFARE ASSOCIATION	
<b>Charity registration number</b>	1103174	
<b>Principal office</b>	537 Norwood Road London SE27 9DL	
<b>Other office</b>	383 Ladbroke Grove Canalside House London W10 5AA	
<b>The trustees</b>	F ILunga K Nesbeth A Bandon MM Forba A Ngwenya	(appointed 20/12/24) (appointed 20/12/24) (re-appointed 20/12/24) (re-appointed 20/12/24) (re-appointed 20/12/24)
<b>Chair</b>	Fabien ILunga (Trustee)	
<b>Treasurer</b>	Kaylyn Nesbeth (Trustee)	
<b>Chief Executive Officer</b>	Marie Tameze	
<b>Independent examiner</b>	Eric Ashong FCCA Chartered Certified Accountants & Statutory Auditors 87 Tylecroft Road London SW16 4BJ	
<b>Bankers</b>	Lloyds Bank 137 N End Surrey CR0 1TN	

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### CHAIR'S STATEMENT

It is a great privilege and honour to present this report and accounts for the year ended 31st March 2024. As always, this report marks an important milestone in the calendar of our charity because it captures the key efforts and achievements of the management and staff as well as the challenges they faced over the past twelve months. It also points out the key stakeholders whose support made it possible for FAWA to do the great work that we did. We received support not just from funders and network partners, but also from the members and service users who engaged with our services. Collectively, their support and goodwill ensured we had a successful twelve months.

I'm pleased to report that, compared to the previous financial year, FAWA did very well under conditions that remained as challenging as ever. We registered growth in terms of financial capacity and in the breadth of programmes delivered. This was achieved as a result of the diligent work and dedication of the staff, volunteers as well as members of the Management Committee. As the chair, I am committed to deepening the charity's operational reach and organizational resilience so it can face the challenges that future years can bring.

We have also deepened working relations across the capital's voluntary and community sector (VCS) and key statutory sector entities such as the NHS, GPs Practices, local councils and education and research institutions. We believe that collaborative work is key, particularly in times such as these, when we are all being asked to do more with little resources.

Additionally, we continue to build on our credentials and rapport with the community we serve. Over the years, we have shown our beneficiaries a commitment to serve and to negotiate with them the many challenges they face. On behalf of the Management Committee, the staff as well as members of FAWA, I would like to thank all our funders for their support. I can assure them that their grants have gone a long way in making a huge difference in the lives of service users and of the community at large.



Fabien ILunga  
CHAIR

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### CHIEF EXECUTIVE OFFICER'S REPORT

Every year that passes marks an important milestone in the growth of FAWA. It is an occasion for looking back at the past twelve months and asking ourselves - How have we done? I'm pleased to report that we have made huge strides in strengthening the charity's organisational, technical and human capacities. On the finance front, we succeeded in breaching the £200,000 mark for the first time. Total income was £222,174, a marked improvement on the £113,970 received in the previous year. Also, the staff complement grew from 3 to 5, and we acquired new office equipment that were essential in our work and enabled us to implement various activities outlined in the section below.

The number of beneficiaries accessing our services has increased over the past year to reach 1,281 users, and this is steadily rising. This increase does not simply reflect increasing numbers of people requiring services within the community but rather indicates our increasing ability to access those who need our support.

Our external credentials also strengthened during the past year. As the chief executive, I continued to fulfil my representative role at several forums and groupings through meetings, discussions and other consultative engagements, including with Local CVS, BME Health forums, the NHS, health and education partners as well as law enforcement agencies. As a key partner in the One Voice Network (OVN), for example, we worked with member organisations to champion the rights of underserved and underprivileged communities.

I would like to thank the Chairman, the Treasurer and the entire membership of the Management Committee whose insight, support and encouragement made it possible for us to fundraise and efficiently run FAWA. I would also like to thank and recognise the dedication of the staff and volunteers, with whom I have worked over the years, and I look forward to their continued support and service.



Marie Tameze  
CEO

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### TREASURER'S REPORT

I'm pleased to report on the finances of FAWA for the financial year ended 31 March 2024. As the Treasurer, I have responsibility for the proper administration of the charity's resources, including grants, donations and all receivables. My role also includes overseeing the implementation of the fundraising strategy to ensure we have the resources needed for carrying out the work that we do. Applying for a grant is always challenging, much more so for small charities such as FAWA. Nevertheless, we were able to put in some very competitive bids which resulted in securing new funding.

As you will notice from the financial statement, total income for the year grew by 95% over the previous year. The total grants received and other income for the year were £222,174 as compared to £113,970 for the previous year. The higher income was the result of the hard work and dedication of the CEO and staff. On my own behalf and on behalf of the Management Committee, I would like to congratulate them on the good work.

Special thanks and gratitude go to the following funders who gave us grants during the financial year under review:

1. National Lottery Fund (Reaching the Communities)
2. NHS NWL
3. London borough of Westminster
4. Kensington and Chelsea Social Council (KCSC)
5. Baobab Foundation
6. The BME Health Forum
7. The Clothworkers Foundation

We are very grateful for this support and look forward to their continued generosity over the coming months and years.

FAWA has put in place a robust system for ensuring the effective and professional management of the organisation's finances. Budgets are regularly monitored against project plans and service level agreements (SLAs). This prevents waste and misuse of funds.

I conclude by thanking all the funders who made money for our projects. I can assure them that the money has been used wisely. I look forward to their continued support for FAWA in the years ahead.



Kaylyn Nesbeth  
TREASURER

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

French African Welfare Association (FAWA) was set up in 2002 to work with Africans, in particular refugees and asylum seekers from French speaking African communities. The organisation was formed by a group of migrants who were facing challenges settling into UK society. The challenges they faced ranged from the difficulty in accessing healthcare, education, housing and skills training, to not being able to get into the job market due to lack of English language skills. The language barrier meant that even some things like visiting the GP or applying for welfare support was a challenge for many. Faced with these numerous challenges, a few members of the community came together and setup a self-help group, which over time, evolved into a fully-fledged charitable body now known as FAWA.

#### **Governing Document:**

The legal status of the charity is that of a Charitable organisation which is subject to its governing document, the Constitution. FAWA was formally constituted and registered in April 2002. FAWA operates from two offices, one in West Norwood which serves communities in south London, and the other in Ladbroke Grove, serving those who live, work or study in North London.

#### **Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted in accordance with the charity's Constitution. The Trustees, who do not have to be members of FAWA are nominated and passed to members for election.

#### **Induction and training of Trustees**

The elected Trustee is provided with a Trustees Handbook outlining the role and responsibilities of the Trustees and FAWA's working structure. The induction process for any newly elected member of the Trustee Board comprises an initial meeting with other Trustees, followed by training sessions by a professional on trusteeship powers and responsibilities.

#### **Organisational structure and decision making**

The Trustees meet on a quarterly basis, or more frequently as and when necessary. The day-to-day management including the implementation of strategy approved by the Trustees Board, in particular the main activities of the organisation, is delegated to the management staff that reports to the Trustees Board on quarterly basis. There is the Director who manages the day-to-day administration of the organisation. Other staffs include a full time Project Development Manager, Outreach Workers, Community mobilisers and volunteers. During the financial year under review, the trustees held four meetings.

#### **Public benefit statement**

The Trustees of the charity are required to comply with the duty in section 4 of the Charities Act 2006 and consider the Charity Commission's general guidance of public benefit, "Charities and Public Benefits".

#### **Volunteers**

Volunteers immensely contribute to FAWA mission and are a key part of the organisation. We recruit, train, and deploy both local and international volunteers with a diverse range of experience, skills and backgrounds, cultural competencies and lived experiences.

Volunteers support a range of our activities including community outreach and campaigns, support groups, information, advice and guidance, mentoring, facilitating group activities, young people, elderly people's activities, training and policy work.

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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FAWA 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.

#### **Risk management**

The trustees have a duty to identify and review the risks to which FAWA is exposed and to ensure appropriate controls are in place to provide reasonable assurance against these. The trustees have assessed all the major risks that may affect the operation of FAWA in the foreseeable future and are satisfied that there are systems in place to mitigate exposure to them.

### **OBJECTIVES AND ACTIVITIES**

FAWA Objectives:

The organisation as set up, is to achieve the following aims and objectives:

- The relief of poverty, hardship and distress amongst people of African origin, in particular those who came to the UK from French speaking African countries.
- The advancement of education amongst the French speaking African community in the UK so as to improve their access to gainful employment.
- Any other purposes charitable by law and for the benefit of the community, in particular, the preservation and protection of good health amongst the target community.

### **ACHIEVEMENTS AND PERFORMANCE**

During the last financial year, FAWA either rolled over multi-year projects or initiated new ones. Below is an overview of the main projects delivered:

#### **Cancer Radio Campaign**

Cancer remains one of the biggest killer diseases in the UK, and the African and BME communities are among the key risk groups, especially from tumour types such as prostate cancer, cervical cancer and lung cancer. With funding from Westminster NHS, we delivered a highly successful radio campaign that raised awareness of cancer and promoted early access to screening as a strategy for maximising treatment prospects. The campaign involved 30-second spot ads aired on Premier Gospel radio, Beats 103.6fm and Congosynthese.

#### **Cancer Booklet**

FAWA received a grant from RM Partners managed by BME Health Forum which was used to fund the development and distribution of a booklet on cancer. Under the title 'How I survived cancer', the booklet used a story line built around a FAWA service user, Evans as a character who had a lived experience of cancer. Through having his cancer diagnosed early, Evans underwent treatment that was successful, and he has been cancer-free since then. His story led to content containing baseline information on the various types of cancer that is common among African and other BME communities in the UK.

#### **HIV and the Long-term condition self-management project**

People from sub-Saharan Africa are the number two population group most affected by HIV, after white men who have sex with men. With funding from the Baobab Foundation, we launched a 3-year self-management intervention for people living with HIV and other long-term health conditions so they can live healthier with their condition, deal better with stigma and discrimination, and get the most help from NHS and other care providers.

#### **Parenting Project**

Raising children in a cosmopolitan society such as the UK poses many challenges for African parents. A combination of peer pressure, culture-clash, poverty and inability to control use of social media means many African children are difficult to control. It is not surprising, therefore, young people from

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# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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our community are over-represented in the youth offending and criminal justice system. With funding from the National Lottery's Reaching Community Fund, we ran monthly workshops with parents and guardians that gave them gained insights, information and guidance for better parenting. The workshops benefitted from the expertise of professionals from the NHS, Social Services, teachers, and parents whose testimonies on personal experience of raising children provided invaluable lessons and insights to attendees.

Our special thanks and appreciation go to the Metropolitan Police for the tremendous support for our parenting project. The police often are at the shar end of youth issues - such as crime, substance misuse, truancy, domestic abuse and violence, and mental and behavioural problems. In our interaction with parents, these issues came up with regular frequency, so we enlisted the support of the metropolitan police who sent down officers to give parents insights and first-hand experiences of dealing with some of the issues. The Met police in Kensington and Chelsea, in particular, were very supportive. They sent use their officers from the Dalgarno Neighbouring Team who proved very instrumental in many of our workshops

#### **Active for Health Project**

Older members of the African and other Black and Asian (BAME) face peculiar challenges in their day to day lives. Key among these are mental health, loneliness, isolation, and ill health. To address these issues, we delivered the 'Active for Health' programme which involved taking older people in the 50+ age group on supervised walks on the greens and commons in North Kensington. In the colder months of the year, the project was moved indoors, with participants engaging in floor exercises, yoga as well as danse. The fortnightly walks proved very popular, particularly as it helped participants to achieve better physical and mental health. They also used their fortnightly get together to form new friendships and social circles which helped to reduce their feelings of loneliness and isolation. The Active for Health Project was funded by Kensington and Chelsea Social Council (KCSC).

#### **The Health Advocacy Project**

Access to services remains a challenge for many people from the African and BME communities. This is particularly true for those who may have settled in the UK in recent months or years, and those who have health problems. With funding from the BME Health Forum, we delivered tailored, one-on-one support that enabled clients to access services such as hospital or GP appointments, housing services, emergency loans, negotiating with utility companies about bills, and accompanying clients to service delivery points to ensure they are given the help and support that they need.

#### **Modernisation of Office Equipment**

In order for a charity to discharge its charitable activities fully and efficiently, it must have the infrastructure and equipment at its disposal. During the year, we were able to acquire a new set of tables, chairs, printer, laptops and computers, and camera kit. The purchase of these equipment was made possible, thanks to a capital grant from the Clothworker Foundation. The equipment made it a lot easier for us to discharge our duties and drove up productivity.

#### **Emotional Support Programme**

A combination of Covid-19 and socio-political developments has over recent years impacted on the lives of people from the African and migrant communities in the UK. Prejudice, low-level of education, language barriers, immigration status, poverty and unemployment, and lack of awareness of available services mean many people from these communities continue to suffer in silence.

With a small grant from the BME Health Forum Funded by London NHS Integrated Care Board. We ran a series of emotional support sessions for people living, working or studying in North Kensington who had pressing health and welfare challenges. Based on the one-to-one model, the sessions led to clients accessing the help that they need. It also improved their self-confidence and encouraged them to access health and care services. The project was part of the Community Living Well Programme.

#### **Drop-in Service**

FAWA continued to offer its facilities in both South and North London so individuals or families could

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# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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engage with our staff and volunteers. Experience shows that, for some services users, coming into the office at Canalside, Ladbroke Grove, and West Norwood enables a more intimate and focused presentation of their needs, allowing for and a tailored solution to be identified, and mutually discussed. The drop-in service also gave facilities for job seekers the opportunity to use our office IT equipment to search for jobs or skills training opportunities. They also drafted and printed off job applications, which were then either posted or emailed to prospective employers.

#### Staff Training

Throughout the year under review, FAWA staff and volunteers were supported to access ongoing training in order to improve their skills and self-confidence necessary ingredients in charity work. The training included skills in child protection policy, adult vulnerable policy and procedures, volunteering, first aid, and interviewing skills. We are thankful to the BME Health Forum for their fantastic training, and to the Advocacy Project for the amazing DSC Training.

#### Translation and Interpretation

Our translation and interpretation services enabled service-users to overcome language barriers that otherwise could have prevented them from participating effectively in services and activities. This service includes helping service users to complete forms in English and registering with GPs.

#### Referrals

FAWA refers its clients to other relevant organisations and agencies when necessary and appropriate, in order to ensure its users, have access to all the services they require. We also receive clients through referrals made to them from other agencies.

#### Networking

FAWA places great value in collaborative and partnership working, and we have joined partnerships across London where we share capacities, skills and experiences which help us to provide better services to a greater number of people. Over the years, FAWA has been an active member of several forums and Third Tier agencies across London, and I have been privileged to represent the charity at these forums or groups including:

- Health Partner Formed by NHS CCG
- Kensington and Chelsea Social Councils (KCSC)
- Metropolitan Police
- BME Health Forum
- One Voice Network (OVN)
- Croydon Voluntary Action (CVA)

Finally, partnerships have provided platform and an opportunity for the formulation of joint bids, leading to new funding for community projects.

The table below is a summary of the type of services we provided and the number of service users who accessed these services and activities.

Services/Activities	Number of Users
Office Drop-in Services	260
Translation and Translation	35
Referrals	79
Workshops/Seminars/Yoga and physical activities	389
Online meetings	68
Outreach in the community	450
<b>TOTAL</b>	<b>1,281</b>

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# FRENCH-AFRICAN WELFARE ASSOCIATION

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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#### World Aids Day

Each year on 1st December, the international community commemorates the many millions of lives lost to AIDS. As a leading organization providing sexual health and HIV services to the African community, FAWA joined staff from Croydon PCT in conduct WAD outreach at Tooting Market as well as at several African churches and prayer groups. At these venues, we distributed WAD resources such as condoms, balloons, leaflets and talked to people about HIV/AIDS.

#### Acknowledgement

FAWA recognises that the success of its work during the financial year under review depended to a large extent on the support received from our various donor agencies and the community at large. We would like to formally register our sincere thanks and gratitude for the grant awards which made it possible for the projects to be delivered. We look forward to the continued support of the funders and can reassure them that all monies received have been expended with due diligence and in accordance with project plans.

As we progress to the next financial year, we remain confident that we shall be capable of increasing our work with the target community and are putting in place strategies and work plans that will ensure that more people from the community access services that benefit them.

### 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 FAWA's current activities while consideration is given to ways in which additional funds may be raised.

The amount of total funds held as of 31 March 2024 was £40,159 (2023: (£7,500)). The amount of restricted funds held as of 31 March 2024 was £31,423 (2023: £0).

#### Principal funding sources

Funding was obtained from a variety of sources, as detailed in the report. The charity's statement of financial activities is set out on page 13 and shows total incoming resources of £222,174 (2023: £113,970). For the year, there was net income resources of £47,659 (2023: £19,891). Resources expended £174,515 (2023: £94,079). All FAWA'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 January 2025 and signed on behalf of the board of trustees by:



F ILunga  
Trustee (Chair)

# **FRENCH-AFRICAN WELFARE ASSOCIATION**

## **Independent Examiner's Report to the Trustees of FRENCH-AFRICAN WELFARE ASSOCIATION**

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of FRENCH-AFRICAN WELFARE ASSOCIATION ('the charity') for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

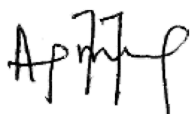
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Eric Ashong FCCA  
Independent Examiner

87 Tylecroft Road  
London  
SW16 4BJ

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Statement of Financial Activities

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Charitable activities	4	15,575	205,349	220,924	113,970
Other income	5	1,250	–	1,250	–
<b>Total income</b>		<u>16,825</u>	<u>205,349</u>	<u>222,174</u>	<u>113,970</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	589	173,926	174,515	94,079
<b>Total expenditure</b>		<u>589</u>	<u>173,926</u>	<u>174,515</u>	<u>94,079</u>
<b>Net income and net movement in funds</b>		<u>16,236</u>	<u>31,423</u>	<u>47,659</u>	<u>19,891</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(7,500)	–	(7,500)	(27,391)
<b>Total funds carried forward</b>		<u>8,736</u>	<u>31,423</u>	<u>40,159</u>	<u>(7,500)</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 15 to 23 form part of these financial statements.

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	6,518	–
<b>Current assets</b>			
Debtors	14	2,834	–
Cash at bank and in hand		72,323	31,462
		<u>75,157</u>	<u>31,462</u>
<b>Creditors: amounts falling due within one year</b>	15	14,269	2,440
<b>Net current assets</b>		<u>60,888</u>	<u>29,022</u>
<b>Total assets less current liabilities</b>		<u>67,406</u>	<u>29,022</u>
<b>Creditors: amounts falling due after more than one year</b>	16	27,247	36,522
<b>Net assets</b>		<u>40,159</u>	<u>(7,500)</u>
<b>Funds of the charity</b>			
Restricted funds		31,423	–
Unrestricted funds		8,736	(7,500)
<b>Total charity funds</b>	17	<u>40,159</u>	<u>(7,500)</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2025, and are signed on behalf of the board by:



F ILunga  
Trustee (Chair)

The notes on pages 15 to 23 form part of these financial statements.

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements

Year ended 31 March 2024

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### 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 537 NORWOOD ROAD, LONDON, SE27 9DL.

### 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

There are no material uncertainties about the charity's ability to continue.

#### 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) No cash flow statement has been presented for the company. (b) 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.

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### 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.

#### 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.

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# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### 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.

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:

Fixtures and fittings	- 25% straight line
Equipment	- 25% straight line

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### 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.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 3. Accounting policies *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Project activities grant received	<u>15,575</u>	<u>205,349</u>	<u>220,924</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Project activities grant received	<u>113,970</u>	<u>—</u>	<u>113,970</u>

### 5. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>1,250</u>	<u>1,250</u>	<u>—</u>	<u>—</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable Activity	550	133,858	134,408
Support costs	39	40,068	40,107
	<u>589</u>	<u>173,926</u>	<u>174,515</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Activity	73,801	—	73,801
Support costs	20,278	—	20,278
	<u>94,079</u>	<u>—</u>	<u>94,079</u>

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Charitable Activity	134,408	36,651	171,059	91,679
Governance costs	–	3,456	3,456	2,400
	<u>134,408</u>	<u>40,107</u>	<u>174,515</u>	<u>94,079</u>

### 8. Analysis of support costs

	Analysis of support costs £	<b>Total 2024 £</b>	Total 2023 £
Premises	21,143	21,143	8,202
Communications and IT	2,603	2,603	1,989
General office	11,196	11,196	4,356
Finance costs	1,708	1,708	1,040
Governance costs	3,456	3,456	4,691
	<u>40,106</u>	<u>40,106</u>	<u>20,278</u>

### 9. Net income

Net income is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<u>2,173</u>	<u>2,291</u>

### 10. Independent examination fees

	<b>2024 £</b>	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>2,400</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024 £</b>	2023 £
Wages and salaries	71,003	17,500
Social security costs	823	–
Other employee benefits	1,062	3,603
	<u>72,888</u>	<u>21,103</u>

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 11. Staff costs *(continued)*

The average head count of employees during the year was 3 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Number of staff	3	1
	<u>3</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023. 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.

#### 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	–	20,896	20,896
Additions	2,184	6,507	8,691
<b>At 31 March 2024</b>	<u>2,184</u>	<u>27,403</u>	<u>29,587</u>
<b>Depreciation</b>			
At 1 April 2023	–	20,896	20,896
Charge for the year	546	1,627	2,173
<b>At 31 March 2024</b>	<u>546</u>	<u>22,523</u>	<u>23,069</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<u>1,638</u>	<u>4,880</u>	<u>6,518</u>
At 31 March 2023	<u>–</u>	<u>–</u>	<u>–</u>

#### 14. Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	2,834	–
	<u>2,834</u>	<u>–</u>

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

#### 15. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	<b>£</b>	£
Accruals and deferred income	2,600	–
Social security and other taxes	–	2,440
Other creditors	11,669	–
	<u>14,269</u>	<u>2,440</u>

#### 16. Creditors: amounts falling due after more than one year

	<b>2024</b>	2023
	<b>£</b>	£
Other creditors	<u>27,247</u>	<u>36,522</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At			At
	1 April 2023	Income	Expenditure	31 March 2024
	£	£	£	£
General funds	<u>(7,500)</u>	<u>16,825</u>	<u>(589)</u>	<u>8,736</u>

	At			At
	1 April 2022	Income	Expenditure	31 March 2023
	£	£	£	£
General funds	<u>(27,391)</u>	<u>113,970</u>	<u>(94,079)</u>	<u>(7,500)</u>

# FRENCH-AFRICAN WELFARE ASSOCIATION

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 20 24 £
Kensington and Chelsea Social Councils (KCSC)	—	25,398	(20,031)	5,367
The Health Forum	—	16,600	(16,600)	—
BAOBAB	—	16,462	(7,255)	9,207
National Lottery Fund	—	112,089	(108,018)	4,071
NHS NWL	—	6,000	(4,046)	1,954
The Clothworkers	—	9,900	(9,900)	—
Westminster Council	—	18,900	(8,076)	10,824
	—	<u>205,349</u>	<u>(173,926)</u>	<u>31,423</u>

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	6,518	6,518
Current assets	40,933	34,224	75,157
Creditors less than 1 year	(4,950)	(9,319)	(14,269)
Creditors greater than 1 year	(27,247)	—	(27,247)
<b>Net assets</b>	<u>8,736</u>	<u>31,423</u>	<u>40,159</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	—	—	—
Current assets	31,462	—	31,462
Creditors less than 1 year	(2,440)	—	(2,440)
Creditors greater than 1 year	(36,522)	—	(36,522)
<b>Net assets</b>	<u>(7,500)</u>	<u>—</u>	<u>(7,500)</u>