

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

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**AFRICAN YOUTH DEVELOPMENT ASSOCIATION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**AFRICAN YOUTH DEVELOPMENT ASSOCIATION**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**CHARITY NAME:** AFRICAN YOUTH DEVELOPMENT ASSOCIATION

**CHARITY WORKING NAME:** AYDA

**CHARITY NUMBER:** 1123021

**COMPANY NUMBER:** 06358991

**REGISTERED OFFICE:** UNIT 21  
RAMSEY COURT  
122 CHURCH STREET  
CROYDON  
SURREY  
CR0 1RF

<b>DIRECTORS/TRUSTEES:</b>	MRS THERESA ALEXANDRA KELLY	CHAIRPERSON
	MRS ADEYEMI JOHNSON	SECRETARY
	MS PATRICIA YAINKAIN MANSARAY	Resigned 2/09/2022
	ADRIANA ALIJI	Resigned 15/05/2023
	LESLIE ANNIE ETONGE NALIBA	TREASURER
	DEBORAH ETIH MBAH	Deceased 21/11/22

MS YVETTE MINIKA NUMEU NJOMO

**COMPANY'S SECRETARY:** MRS ADEYEMI JOHNSON

**BANKERS:** LLOYDS TSB BANK PLC  
LONDON EC2V 7HN

**INDEPENDENT EXAMINER:** MAROOF ADEOYE  
COMMUNITY BENEFIT ACTION CIC

**STATUTORY PARTNERS:** CROYDON COUNCIL  
CROYDON VOLUNTARY ACTION (CVA)  
LLOYDS BANK FOUNDATION  
NATIONAL FGM CENTRE  
THE LONDON COMMUNITY FOUNDATION VAWG  
GLA SKILLS FOR LONDONERS  
WANDSWORTH COUNCIL  
BOND INTERNATIONAL - SDG  
ADVOCATES FOR INTERNATIONAL DEVELOPMENT (A4ID)  
ROSAUK

**ADVISER:** RHYS TORRINGTON

**CHIEF EXECUTIVE:** LUCY N NJOMO, BEM

# **AFRICAN YOUTH DEVELOPMENT ASSOCIATION**

## **DIRECTORS'/CHARITY TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The Directors present its report with the unaudited financial statements of the company for the year ended 30 September 2023.

### **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 receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts. We are actively seeking new trustees. This requires attending six meetings during the year. You do not need any qualifications, just the willingness to be involved in decisions to ensure we can provide the best service to our community. If you are interested in becoming a trustee, please contact us using the details overleaf.

#### **AYDA VISION:**

Empowering future generations through training, guidance, and support for all young people including those with special educational needs and their families

#### **AYDA Mission:**

1. To empower all young people who are isolated and have no familial bonds through mentoring schemes, recreational activities, and training.
2. To provide advice and support to parents/guidance for all young people through mediation to reduce the barriers faced in accessing mainstream services.
3. To facilitate workshops to develop functional skills, and raise self-esteem to enhance skills already gained to complement school work improve young people's wellbeing, and make life better.
4. To provide preventative and safeguarding measures to protect actual or potential victims from FGM under civil law by raising awareness and providing training on cultural inclusion, and harmful practices
5. To provide a youth empowerment vocational centre for young people in Africa - Cameroon to promote independence and sustainability in a supportive, positive, and stimulating environment

## 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, 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 need 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 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 check, appropriately trained, vigilant about their own actions so they are not misconstrued and sensitive to the issues of child abuse, neglect and safeguarding.
- AYDA is looking for qualified staff to deliver various training programmes.

## 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 BAME 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.
- 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.

## 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 surplus of £818 (2022: £35,637) while the restricted fund was in deficit of £-1897 (2022: £Nil). Overall, the charitable company has a surplus carried forward of £49,850 (2022: £50,929) as at 30th September 2023.

### Policy on Reserves

The charity policy on reserves aim 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 Youth Development Association (AYDA) 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 street & 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 for 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 Mr Arnaud Mounghah Djomo and the team for their tireless and continuously challenging work towards the development of the Cameroon project. I would like to give particular thanks to all our volunteers, past and present, especially to the previous chair Mrs Chinyere Kejeh, 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 the staff at Community Benefit Action CIC and 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 which 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 28 June 2024, and signed on is behalf by:



**MRS THERESA ALEXANDRA KELLY**  
**CHAIRPERSON**

## **Independent Examiner's report**

### **To the trustees of African Youth Development Association**

I report on the accounts of the company for the year ended 30 September 2023 which are set out on pages 8 to 12.

#### **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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently 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:

(1) 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, 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

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Maroof Adeoye MBA DChA FCIE MInstF**  
**Registered Independent Charity Examiner**  
**Community Benefit Action CIC**  
**Croydon, Surrey. CR0 2XU**

**Date: 28 June 2024**



**AFRICAN YOUTH DEVELOPMENT ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

		Unrestricted Funds	Restricted Funds	2023 Total Funds	2022
	Note	£	£	£	£
<b>Incoming resources from charitable activities</b>					
Grants	2	-	11437	11437	66923
Other income	3	16218		16218	1627
<b>Total incoming resources</b>		<b>16218</b>	<b>11437</b>	<b>27655</b>	<b>68550</b>
<b>Resources expended</b>					
Cost of Generating Funds		-	-	-	-
Charitable activities	4	11970	13334	25304	31913
Governance	5	3430	0	3430	1000
<b>Total resources expended</b>		<b>15400</b>	<b>13334</b>	<b>28734</b>	<b>32913</b>
<b>Net incoming/(outgoing) resources</b>		<b>818</b>	<b>(1897)</b>	<b>(1079)</b>	<b>35637</b>
Total funds brought forward		12582	38347	50929	18826
<b>Total funds carried forward</b>	<b>9</b>	<b>13400</b>	<b>36450</b>	<b>49850</b>	<b>54463</b>

All incoming resources are derived from continuing operations. The charitable company has no other gains or losses other than those recognised in the Statement of Financial Activities.

**AFRICAN YOUTH DEVELOPMENT ASSOCIATION**

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2023**

			<b>2023</b>	<b>2022</b>
	Note	£	£	£
<b>Fixed assets</b>				
Tangible assets	6	-	3026	4034
<b>Current assets</b>				
Debtors		0		0
Cash at bank and in hand	7	<u>47324</u>		<u>50929</u>
<i>total current assets</i>		47324		50929
<b>Current Liabilities</b>				
Creditors:				
amounts falling due within one year	8	<u>500</u>		<u>500</u>
<b>Net current assets</b>			46824	50429
<b>Total Net Assets</b>			<u><b>49850</b></u>	<u><b>54463</b></u>
<b>The funds of the charity</b>				
Unrestricted income funds	9		13400	0
Restricted income funds	9		36450	54463
<b>Total funds</b>	10		<u><b>49850</b></u>	<u><b>54463</b></u>

For the year ended 30 September 2023 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 on 28 June 2024, and signed on their behalf by:



**MRS THERESA ALEXANDRA KELLY  
CHAIRPERSON**

# AFRICAN YOUTH DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 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 resources and is credited to the appropriate 'restricted fund'.

#### Fixed assets and depreciation

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

### 2. Incoming Resources – Grants

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022
	£	£	£	£
Big Lottery - Award for All	-	-	-	66923
AP Croydon Council		0	-	
London Community		7800	7800	-
Lloyds Bank Foundation		2250	2250	-
Peoples Health Trust	-	1387	1387	
	<u>0</u>	<u>11437</u>	<u>11437</u>	<u>66923</u>

### 3. Incoming Resources – Other income

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022
	£	£	£	£
General Donations	1310	-	1310	0
Events Income		-	-	-
Other Income	14908	-	14908	1627
	<u>16218</u>	<u>-</u>	<u>16218</u>	<u>1627</u>

4. **Resources Expended – Charitable Activities**

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022
	£	£	£	£
Tuition Fees	-	-	-	-
Conference and Subscriptions	-	-	-	-
Publicity	-	-	-	-
Venue Hire	550	639	1189	4393
Professional/Insurance costs	-	-	-	-
Telephone	615	300	915	766
Postage, Stationery & Printing	983	1085	2068	3124
Depreciation	1008	-	1008	856
Volunteer Expenses	332	300	632	2327
Recruitment & Training	-	-	-	-
Direct Project Costs	5457	11010	16467	10588
AGM Costs	-	-	-	-
IT Costs	-	-	-	-
Travelling & Subsistence	285	-	285	0
Bank charges	-	-	-	-
Refreshment	1093	-	1093	0
Sundry	1647	-	1647	9859
	<b>11970</b>	<b>13334</b>	<b>25304</b>	<b>31913</b>

5. **Resources Expended – Governance**

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022
	£	£	£	£
Accountancy	500	-	500	1000
Other professional fees	2930	0	2930	0
	<b>3430</b>	<b>0</b>	<b>3430</b>	<b>1000</b>

6. **Tangible assets**

	Office Equipment	2023 Total	2022
<b>Cost</b>	£	£	£
At 1 October 2022	8914	8914	8914
Additions	-	-	-
Disposals	-	-	-
At 30 September 2023	<b>8914</b>	<b>8914</b>	<b>8914</b>
<b>Depreciation</b>	<b>0</b>	<b>3425</b>	856
At 1 October 2022	4880	4880	4024
Disposals	-	-	-
Charge this period	1009	1009	856
At 30 September 2023	<b>5889</b>	<b>5889</b>	<b>4880</b>
<b>Net book value</b>			
At 30 September 2023	<b>3026</b>	<b>3026</b>	<b>4034</b>
At 30 September 2022	4034	<b>4034</b>	4280

**7. Cash at bank and in hand**

	2023	2022
	£	£
Lloyds TSB Account - Current	35950	50929
Lloyds TSB Account - Reserve	11374	0
Cash in hand	0	0
	<b>47324</b>	<b>50929</b>

**8. Creditors**

	2023	2022
	£	£
Accountancy	500	500
Other creditors - consultancy	-	-
	<b>500</b>	<b>500</b>

**9. Movements in funds**

	Opening balance Amended £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
Charity's fund	12582	16218	15400	-	13400
	<b>12582</b>	<b>16218</b>	<b>15400</b>	<b>-</b>	<b>13400</b>
<b>Restricted funds</b>					
Grants	38347	11437	13334	-	36450
	<b>50929</b>	<b>27655</b>	<b>28734</b>	<b>-</b>	<b>49850</b>

**10. Analysis of net assets by fund**

	Unrestricted funds £	Restricted funds £	Total funds £
Cash at bank and in hand	11374	35950	47324
Other net assets (liabilities)	2026	500	2526
	<b>13400</b>	<b>36450</b>	<b>49850</b>

**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.

**12. 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.

**13. 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.

**14. Control**

The ultimate controlling parties are the Directors' / charity Trustees' as stated on page 2.