

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

**REPORT OF THE DIRECTORS/TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 SEPTEMBER 2024**

AFRICAN YOUTH DEVELOPMENT ASSOCIATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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AFRICAN YOUTH DEVELOPMENT ASSOCIATION
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2024

CHARITY NAME: AFRICAN YOUTH DEVELOPMENT ASSOCIATION

CHARITY WORKING NAME: AYDA Centre

CHARITY NUMBER: 1123021

COMPANY NUMBER: 06358991

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

DIRECTORS/TRUSTEES:	Mrs THERESA ALEXANDRA KELLY	CHAIRPERSON
	Mrs. ADEYEMI JOHNSON	SECRETARY
	Ms LESLIE ANNIE ETONGE NALOA	TREASURER
	MS YVETTE MINIKA NUMEU NJOMO	

COMPANY'S SECRETARY: MRS ADEYEMI JOHNSON

BANKERS: LLOYDS TSB BANK PLC
LONDON EC2V 7HN

INDEPENDENT EXAMINER: MAROOF ADEOYE
ACCMAN & CO ACCOUNTANTS

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 2024

The Directors present its report with the unaudited financial statements of the company for the year ended 30 September 2024.

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. Its articles of association govern it, and if the company is wound up, members must contribute an amount not exceeding £10.

Recruitment and Appointment of Directors

The directors of the company are also charity trustees under charity law. Under the requirements of the Memorandum and Articles of Association, the charity may, by ordinary resolution, appoint a person willing to act as 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 want to become a trustee, please get in touch with 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 barriers to accessing mainstream services.
3. To facilitate workshops to develop functional skills and raise self-esteem, enhance skills already gained, complement schoolwork, improve young people's well-being, 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 the 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 programs 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 need it because 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 collaborates with the Mayor of London initiative to provide skills for the Londoners community outreach programmes.
- AYDA delivers various soft skills programmes, including mandatory training for carers.
- 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 supports all staff in complying with the necessary legal requirements. To protect young people and vulnerable adults, we ensured all trustees, appointed staff, and volunteers are DBS checked, 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 including VAWG in order to eradicate the practice and be equal partners.
- Facilitated grassroots parenting classes – helping parents to help the children
- Provided 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, made use of its reserve to cover the cost of its operating expenditure. The unrestricted funds were in deficit of £-817 (2023: £818) while the restricted fund was in surplus of £22,205 (2023: £-1897). Overall, the charitable company has a surplus carried forward of £71,238 (2023: £49,850) as at 30th September 2024.

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 continuously and satisfy themselves that adequate systems and procedures are in place to manage the identified risks. In particular, insurance cover is in place, all trustees, staff, and volunteers who have direct contact with children and vulnerable adults are all DBS checked, AYDA strictly follows its safeguarding policy, and the charity's finances 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 disadvantage 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 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. 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 are 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 to prevent and detect 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 27 June 2025, 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 2024 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
Accman & Co Accountants
Croydon, Surrey. CR0 2XU

Date: 27 June 2024

AFRICAN YOUTH DEVELOPMENT ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

		Unrestricted Funds	Restricted Funds	2024 Total Funds	2023
	Note	£	£	£	£
Incoming resources from charitable activities					
Grants	2	-	56200	56200	11437
Other income	3	639		639	16218
Total incoming resources		639	56200	56839	27655
Resources expended					
Cost of Generating Funds		-	-	-	-
Charitable activities	4	756	29995	30751	25304
Governance	5	700	4000	4700	3430
Total resources expended		1456	33995	35451	28734
Net incoming/(outgoing) resources		(817)	22205	21388	(1079)
Total funds brought forward		13400	36450	49850	50929
Total funds carried forward	9	12583	58655	71238	49850

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 2024**

			2024	2023
	Note	£	£	£
Fixed assets				
Tangible assets	6	-	2269	3026
Current assets				
Debtors		0		0
Cash at bank and in hand	7	<u>69669</u>		<u>47324</u>
<i>total current assets</i>		69669		47324
Current Liabilities				
Creditors:				
amounts falling due within one year	8	<u>700</u>		<u>500</u>
Net current assets			68969	46824
Total Net Assets			<u>71238</u>	<u>49850</u>
The funds of the charity				
Unrestricted income funds	9		12583	13400
Restricted income funds	9		58655	36450
Total funds	10		<u>71238</u>	<u>49850</u>

For the year ended 30 September 2024 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 27 June 2025, 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 2024

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 £	2024 Total Funds £	2023 £
Big Lottery - Award for All	-	-	-	-
Greater London		22200	22200	-
London Community		34000	34000	7800
Lloyds Bank Foundation		0	-	2250
Peoples Health Trust	-	0	-	1387
	<u>0</u>	<u>56200</u>	<u>56200</u>	<u>11437</u>

3. Incoming Resources – Other income

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 £
General Donations	20	-	20	1310
Events Income	350	-	350	-
Other Income	269	-	269	14908
	<u>639</u>	<u>-</u>	<u>639</u>	<u>16218</u>

4.	Resources Expended – Charitable Activities			2024	2023
	Unrestricted Funds	Restricted Funds	Total Funds		
	£	£	£	£	£
Tuition Fees	-	-	-	-	-
Conference and Subscriptions	-	-	-	-	-
Publicity	-	-	-	-	-
Venue Hire		2512	2512	1189	
Professional/Insurance costs			-	-	
Telephone		1104	1104	915	
Postage, Stationery & Printing		3195	3195	2068	
Depreciation	756	-	756	1008	
Volunteer Expenses		736	736	632	
Recruitment & Training		-	-	-	
Direct Project Costs		20374	20374	16467	
AGM Costs		-	-	-	
IT Costs		-	-	-	
Travelling & Subsistence		327	327	285	
Bank charges		-	-	-	
Refreshment		1747	1747	1093	
Sundry	-		-	1647	
	756	29995	30751	25304	

5.	Resources Expended – Governance			2024	2023
	Unrestricted Funds	Restricted Funds	Total Funds		
	£	£	£	£	£
Accountancy	700		700	500	
Other professional fees		4000	4000	2930	
	700	4000	4700	3430	

6.	Tangible assets			2024	2023
	Office Equipment	Total			
Cost	£	£	£		
At 1 October 2023	8914	8914	8914		
Additions			-		
Disposals	-	-	-		
At 30 September 2024	8914	8914	8914		
Depreciation					
At 1 October 2023	5889	5889	4880		
Disposals	-	-	-		
Charge this period	756	756	1009		
	6645	6645	5889		
Net book value					
At 30 September 2024	2269	2269	3026		
At 30 September 2023	3025	3025	4034		

7. Cash at bank and in hand

	2024	2023
	£	£
Lloyds TSB Account - Current	43025	35950
Lloyds TSB Account - Reserve	26644	11374
Cash in hand	0	0
	69669	47324

8. Creditors

	2024	2023
	£	£
Accountancy	700	500
Other creditors - consultancy	-	-
	700	500

9. Movements in funds

	Opening balance Amended £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
Charity's fund	13400	639	1456	-	12583
	13400	639	1456	-	12583
Restricted funds					
Grants	36450	56200	33995	-	58655
	49850	56839	35451	-	71238

10. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Total funds £
Cash at bank and in hand	26644	43025	69669
Other net assets (liabilities)	(14061)	15630	1569
	12583	58655	71238

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.