

# AFEMAI CHILDREN'S TRUST

England & Wales · Charity number 1138899

## Details

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**Other names** A.C.T

**Status** Registered

**Legal form** Other

**Registered** 2010-11-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 23 Beech Street  
Tingley  
Wakefield  
WF3 1RW

**Phone** 07887670345

**Email** [info@afemaichildrenstrust.org.uk](mailto:info@afemaichildrenstrust.org.uk)

**Website** [www.afemaichildrenstrust.org.uk](http://www.afemaichildrenstrust.org.uk)

## Activities

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**Objects:** THE AIMS AND OBJECTIVES OF AFEMAI CHILDREN'S TRUST ARE TO PROVIDE AID, EDUCATION AND LEARNING OPPORTUNITIES TO CHILDREN STRUGGLING WITHIN THE AREA:1. THE ADVANCEMENT OF EDUCATION OF CHILDREN LIVING IN NIGERIA, IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROVIDING SUPPORT TO SCHOOLS AND THEIR PUPILS IN NIGERIA.2. THE ADVANCEMENT OF EDUCATION OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY IN AFRICAN ARTS AND CULTURE.

**Activities:** Afemai Children's Trust deliver cultural workshops to engage children and young people from all backgrounds. Their workshops develop understanding of different traditions and reduce isolation. Conveying diverse subjects, Afemai Children's Trusts' mission is to positively celebrate heritage and culture, and work with institutions that are keen to encourage a global outlook.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- **Area of benefit:** NIGERIA
- Nigeria
- Barnsley
- Bradford City
- City Of Wakefield
- Kirklees
- Leeds City
- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£71,965	£84,360	-	-
2024-10-31	£70,214	£73,537	-	-
2023-10-31	£80,032	£59,927	-	-
2022-10-31	£10,000	£13,520	-	-
2021-10-31	£10,500	£8,104	-	-

## Trustees

Name	Role	Appointed
DAVID HASSAN	Chair	
ADESEGUN TAIWO ONITIRI		
Amanesi James Ekpeh		2023-04-28
SANGEETA DEO		2012-04-14

**AFEMAI CHILDREN'S TRUST**

England & Wales - Charity number 1138899

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# Accounts

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**Afemai Children's Trust**

**Trustees Annual Report**

**Year End: 31<sup>st</sup> October 2025**

**Registered Charity Number: 1138899**

## **Afemai Children's Trust**

Charity Name: Afemai Children's Trust

Registered Address: 23 Beech Street, Wakefield, WF3 1RW

Charity Trustees: David Hassan  
Sangeeta Deo  
Adesegun Taiwo Onitiri  
Mr A J Ekpeh

Employees: Oshione Ekpeh  
Joe Williams

Bankers: Lloyds Bank  
17 Westgate, Wakefield WF1 1JZ

# **Afemai Children's Trust**

## **Trustees Report**

The Trustees present their annual report together with the financial statements for Afemai Children's Trust for the year ending 31 October 2025. The Trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)).

## **Structure, governance and management**

### **Constitution**

The company a not for profit organisation and is governed by its constitution. Afemai Children's Trust is a registered charity (number 1138899). The aims and objectives of Afemai Children's Trust are to provide aid, education and learning opportunities to children struggling within the area:

1. The advancement of education of children living in Nigeria, in particular but not exclusively, by providing support to schools and their pupils in Nigeria.
2. The advancement of education of the public, in particular but not exclusively in African arts and culture.

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

The management of the company is the responsibility of the Trustees who are elected under the terms of the Constitution. Any full member of the Trust may be nominated to

stand for election to the Board of Trustees. The Trustees have the power to co-opt new Trustees who then stand for election at the next AGM.

Membership is open to anyone aged 18 and above who sign a declaration that s/he agrees with the Objects of the Trust. Junior Membership is open to anyone aged under 18 who sign a declaration that s/he agrees with the Objects of the Trust.

## **Objectives and activities**

### **The charity's objects**

The aims and objectives of Afemai Children's Trust are to provide aid, education and learning opportunities to children struggling within the area:

1. The advancement of education of children living in Nigeria, in particular but not exclusively, by providing support to schools and their pupils in Nigeria.
2. The advancement of education of the public, in particular but not exclusively in African arts and culture.

### **The charity's main activities**

In furtherance of these objects but not otherwise, the trustees shall have power: To deliver workshops, training and learning sessions to develop and promote the charities aims and objectives.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of community development.

### **Achievements and performance**

The Trust has successfully secured a three-year grant from the National Lottery Community Fund for our Healthy Minds project, which provides free counselling services to people of African heritage. This funding guarantees sustained support for our community, enabling us to offer essential mental health services and promote overall well-

being.

Additionally, Afemai Children's Trust has established a partnership with Heritage Corner in Leeds, West Yorkshire. In this partnership, Afemai Children's Trust is responsible for providing financial management support to Heritage Corner. This collaboration not only strengthens the operational capabilities of both organisations but also enhances our sustainability and growth. By working together, we are able to pool our resources and expertise, resulting in more comprehensive and effective services for our communities. This partnership exemplifies our commitment to fostering resilience and long-term success for both organisations.

### **Financial review**

The income for the year was £71,965.00 and expenditure of £84,435.17.

All income is restricted

### **Reserves policy**

No reserves policy is in place as the Trust has no reserves, all monies are accounted for.

### **Risk Management**

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Trustees are taking action to increase income through fund raising, grants, donations and possibly membership.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Name: Amanesi Ekpeh Trustee

Date: 27/03/2026

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025  
FOR  
AFEMAI CHILDRENS TRUST**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

**AFEMAI CHILDRENS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

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**AFEMAI CHILDRENS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1138899

**Principal address**

23 Beech Street  
Tingley  
Wakefield  
WF3 1RW

**Trustees**

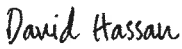
Mr A J Ekpeh  
Mr D Hassan  
Mrs S Deo  
Mr A T Onitiri

**Independent Examiner**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

Approved by order of the board of trustees on 22 April 2026 and signed on its behalf by:

Signed by:

  
61B59E50D45843F...

Mr D Hassan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AFEMAI CHILDRENS TRUST**

**Independent examiner's report to the trustees of Afemai Childrens Trust**

I report to the charity trustees on my examination of the accounts of Afemai Childrens Trust (the Trust) for the year ended 31 October 2025.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Sherice Parfitt FCCA

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

22 April 2026

**AFEMAI CHILDRENS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	71,965	71,965	70,214
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	1,567	53,532	55,099	50,025
Other trading activities		-	29,261	29,261	23,706
		1,567	82,793	84,360	73,731
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,567)</b>	<b>(10,828)</b>	<b>(12,395)</b>	<b>(3,517)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		6,277	21,072	27,349	30,866
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,710</b>	<b>10,244</b>	<b>14,954</b>	<b>27,349</b>

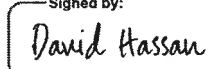
The notes form part of these financial statements

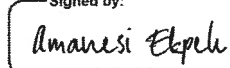
**AFEMAI CHILDRENS TRUST**

**BALANCE SHEET  
31 OCTOBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		5,370	10,304	15,674	28,143
<b>CREDITORS</b>					
Amounts falling due within one year	5	(660)	(60)	(720)	(794)
<b>NET CURRENT ASSETS</b>		<u>4,710</u>	<u>10,244</u>	<u>14,954</u>	<u>27,349</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,710</u>	<u>10,244</u>	<u>14,954</u>	<u>27,349</u>
<b>NET ASSETS</b>		<u><u>4,710</u></u>	<u><u>10,244</u></u>	<u><u>14,954</u></u>	<u><u>27,349</u></u>
<b>FUNDS</b>					
Unrestricted funds	6			4,710	6,277
Restricted funds				10,244	21,072
<b>TOTAL FUNDS</b>				<u><u>14,954</u></u>	<u><u>27,349</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2026 and were signed on its behalf by:

Signed by:  
  
 61B59E50D45843F...  
 Mr D Hassan - Trustee

Signed by:  
  
 360D9769B8BE435...  
 Mr A J Ekpeh - Trustee

The notes form part of these financial statements

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. RAISING DONATIONS AND LEGACIES**

	2025	2024
	£	£
Support costs	<u>55,099</u>	<u>50,025</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	70,214	70,214
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	2,059	47,966	50,025
Other trading activities	508	23,198	23,706
	<u>2,567</u>	<u>71,164</u>	<u>73,731</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,567)	(950)	(3,517)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	8,844	22,022	30,866
	<u>6,277</u>	<u>21,072</u>	<u>27,349</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	60	164
Other creditors	660	630
	<u>720</u>	<u>794</u>

**6. MOVEMENT IN FUNDS**

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
<b>Unrestricted funds</b>			
General fund	6,277	(1,567)	4,710
<b>Restricted funds</b>			
Restricted	21,072	(10,828)	10,244
	<u>27,349</u>	<u>(12,395)</u>	<u>14,954</u>

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,567)	(1,567)
<b>Restricted funds</b>			
Restricted	71,965	(82,793)	(10,828)
<b>TOTAL FUNDS</b>	<u>71,965</u>	<u>(84,360)</u>	<u>(12,395)</u>

**Comparatives for movement in funds**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	8,844	(2,567)	6,277
<b>Restricted funds</b>			
Restricted	22,022	(950)	21,072
<b>TOTAL FUNDS</b>	<u>30,866</u>	<u>(3,517)</u>	<u>27,349</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(2,567)	(2,567)
<b>Restricted funds</b>			
Restricted	70,214	(71,164)	(950)
<b>TOTAL FUNDS</b>	<u>70,214</u>	<u>(73,731)</u>	<u>(3,517)</u>

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.23 £	Net movement in funds £	At 31.10.25 £
<b>Unrestricted funds</b>			
General fund	8,844	(4,134)	4,710
<b>Restricted funds</b>			
Restricted	22,022	(11,778)	10,244
<b>TOTAL FUNDS</b>	<u>30,866</u>	<u>(15,912)</u>	<u>14,954</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(4,134)	(4,134)
<b>Restricted funds</b>			
Restricted	142,179	(153,957)	(11,778)
<b>TOTAL FUNDS</b>	<u>142,179</u>	<u>(158,091)</u>	<u>(15,912)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2025.

## AFEMAI CHILDRENS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	71,965	70,214
	<hr/>	<hr/>
<b>Total incoming resources</b>	71,965	70,214
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Workshops, projects, equipment	(2)	1,107
Managers and session workers	29,263	23,199
	<hr/>	<hr/>
	29,261	24,306
<b>Support costs</b>		
<b>Management</b>		
Staff costs inc volunteer exps	50,415	42,079
Rent, rates and water	2,761	5,431
Insurance	84	96
Telephone	591	633
Advertising	200	300
Sundries	388	256
	<hr/>	<hr/>
	54,439	48,795
<b>Governance costs</b>		
Accountancy and legal fees	660	630
	<hr/>	<hr/>
Total resources expended	84,360	73,731
<b>Net expenditure</b>	<u>(12,395)</u>	<u>(3,517)</u>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025  
FOR  
AFEMAI CHILDRENS TRUST**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

**AFEMAI CHILDRENS TRUST**

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FOR THE YEAR ENDED 31 OCTOBER 2025**

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**AFEMAI CHILDRENS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1138899

**Principal address**

23 Beech Street  
Tingley  
Wakefield  
WF3 1RW

**Trustees**


Mr A J Ekpeh  
Mr D Hassan  
Mrs S Deo  
Mr A T Onitiri

**Independent Examiner**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

Approved by order of the board of trustees on 22 April 2026 and signed on its behalf by:

Signed by:

  
61B59E50D45843F...

Mr D Hassan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AFEMAI CHILDRENS TRUST**

**Independent examiner's report to the trustees of Afemai Childrens Trust**

I report to the charity trustees on my examination of the accounts of Afemai Childrens Trust (the Trust) for the year ended 31 October 2025.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Sherice Parfitt FCCA

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

22 April 2026

**AFEMAI CHILDRENS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	71,965	71,965	70,214
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	1,567	53,532	55,099	50,025
Other trading activities		-	29,261	29,261	23,706
		1,567	82,793	84,360	73,731
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,567)</b>	<b>(10,828)</b>	<b>(12,395)</b>	<b>(3,517)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		6,277	21,072	27,349	30,866
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,710</b>	<b>10,244</b>	<b>14,954</b>	<b>27,349</b>

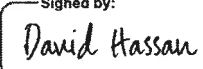
The notes form part of these financial statements

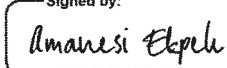
**AFEMAI CHILDRENS TRUST**

**BALANCE SHEET  
31 OCTOBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		5,370	10,304	15,674	28,143
<b>CREDITORS</b>					
Amounts falling due within one year	5	(660)	(60)	(720)	(794)
<b>NET CURRENT ASSETS</b>		<u>4,710</u>	<u>10,244</u>	<u>14,954</u>	<u>27,349</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>4,710</u>	<u>10,244</u>	<u>14,954</u>	<u>27,349</u>
<b>NET ASSETS</b>		<u><u>4,710</u></u>	<u><u>10,244</u></u>	<u><u>14,954</u></u>	<u><u>27,349</u></u>
<b>FUNDS</b>					
Unrestricted funds	6			4,710	6,277
Restricted funds				<u>10,244</u>	<u>21,072</u>
<b>TOTAL FUNDS</b>				<u><u>14,954</u></u>	<u><u>27,349</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 April 2026 and were signed on its behalf by:

Signed by:  
  
 61B59E50D45843F...  
 Mr D Hassan - Trustee

Signed by:  
  
 360D9769B8BE435...  
 Mr A J Ekpeh - Trustee

The notes form part of these financial statements

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. RAISING DONATIONS AND LEGACIES**

	2025	2024
	£	£
Support costs	<u>55,099</u>	<u>50,025</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	70,214	70,214
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	2,059	47,966	50,025
Other trading activities	508	23,198	23,706
	<u>2,567</u>	<u>71,164</u>	<u>73,731</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,567)</b>	<b>(950)</b>	<b>(3,517)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	8,844	22,022	30,866
	<u>6,277</u>	<u>21,072</u>	<u>27,349</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	60	164
Other creditors	660	630
	<u>720</u>	<u>794</u>

**6. MOVEMENT IN FUNDS**

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
<b>Unrestricted funds</b>			
General fund	6,277	(1,567)	4,710
<b>Restricted funds</b>			
Restricted	21,072	(10,828)	10,244
	<u>27,349</u>	<u>(12,395)</u>	<u>14,954</u>

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,567)	(1,567)
<b>Restricted funds</b>			
Restricted	71,965	(82,793)	(10,828)
<b>TOTAL FUNDS</b>	<u>71,965</u>	<u>(84,360)</u>	<u>(12,395)</u>

**Comparatives for movement in funds**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	8,844	(2,567)	6,277
<b>Restricted funds</b>			
Restricted	22,022	(950)	21,072
<b>TOTAL FUNDS</b>	<u>30,866</u>	<u>(3,517)</u>	<u>27,349</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(2,567)	(2,567)
<b>Restricted funds</b>			
Restricted	70,214	(71,164)	(950)
<b>TOTAL FUNDS</b>	<u>70,214</u>	<u>(73,731)</u>	<u>(3,517)</u>

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2025**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.23 £	Net movement in funds £	At 31.10.25 £
<b>Unrestricted funds</b>			
General fund	8,844	(4,134)	4,710
<b>Restricted funds</b>			
Restricted	22,022	(11,778)	10,244
<b>TOTAL FUNDS</b>	<u>30,866</u>	<u>(15,912)</u>	<u>14,954</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(4,134)	(4,134)
<b>Restricted funds</b>			
Restricted	142,179	(153,957)	(11,778)
<b>TOTAL FUNDS</b>	<u>142,179</u>	<u>(158,091)</u>	<u>(15,912)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2025.

## AFEMAI CHILDRENS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	71,965	70,214
	<hr/>	<hr/>
<b>Total incoming resources</b>	71,965	70,214
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Workshops, projects, equipment	(2)	1,107
Managers and session workers	29,263	23,199
	<hr/>	<hr/>
	29,261	24,306
<b>Support costs</b>		
<b>Management</b>		
Staff costs inc volunteer exps	50,415	42,079
Rent, rates and water	2,761	5,431
Insurance	84	96
Telephone	591	633
Advertising	200	300
Sundries	388	256
	<hr/>	<hr/>
	54,439	48,795
<b>Governance costs</b>		
Accountancy and legal fees	660	630
	<hr/>	<hr/>
Total resources expended	84,360	73,731
<b>Net expenditure</b>	<u>(12,395)</u>	<u>(3,517)</u>

This page does not form part of the statutory financial statements

**AFEMAI CHILDREN'S TRUST**

England & Wales - Charity number 1138899

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# Accounts

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**Afemai Children's Trust**

**Trustees Annual Report**

**Year End: 31<sup>st</sup> October 2023**

**Registered Charity Number: 1138899**

## **Afemai Children's Trust**

Charity Name: Afemai Children's Trust

Registered Address: 23 Beech Street, Wakefield, WF3 1RW

Charity Trustees: David Hassan  
Sangeeta Deo  
Adesegun Taiwo Onitiri  
Mr A J Ekpeh

Employees: Oshione Ekpeh  
Joe Williams

Bankers: Lloyds Bank  
17 Westgate, Wakefield WF1 1JZ

# **Afemai Children's Trust**

## **Trustees Report**

The Trustees present their annual report together with the financial statements for Afemai Children's Trust for the year ending 31 October 2024. The Trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)).

## **Structure, governance and management**

### **Constitution**

The company a not for profit organisation and is governed by its constitution. Afemai Children's Trust is a registered charity (number 1138899). The aims and objectives of Afemai Children's Trust are to provide aid, education and learning opportunities to children struggling within the area:

1. The advancement of education of children living in Nigeria, in particular but not exclusively, by providing support to schools and their pupils in Nigeria.
2. The advancement of education of the public, in particular but not exclusively in African arts and culture.

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

The management of the company is the responsibility of the Trustees who are elected under the terms of the Constitution. Any full member of the Trust may be nominated to

stand for election to the Board of Trustees. The Trustees have the power to co-opt new Trustees who then stand for election at the next AGM.

Membership is open to anyone aged 18 and above who sign a declaration that s/he agrees with the Objects of the Trust. Junior Membership is open to anyone aged under 18 who sign a declaration that s/he agrees with the Objects of the Trust.

## **Objectives and activities**

### **The charity's objects**

The aims and objectives of Afemai Children's Trust are to provide aid, education and learning opportunities to children struggling within the area:

1. The advancement of education of children living in Nigeria, in particular but not exclusively, by providing support to schools and their pupils in Nigeria.
2. The advancement of education of the public, in particular but not exclusively in African arts and culture.

### **The charity's main activities**

In furtherance of these objects but not otherwise, the trustees shall have power: To deliver workshops, training and learning sessions to develop and promote the charities aims and objectives.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of community development.

### **Achievements and performance**

The Trust has successfully secured a three-year grant from the National Lottery Community Fund for our Healthy Minds project, which provides free counselling services to people of African heritage. This funding guarantees sustained support for our community, enabling us to offer essential mental health services and promote overall well-

being.

Additionally, Afemai Children's Trust has established a partnership with Heritage Corner in Leeds, West Yorkshire. In this partnership, Afemai Children's Trust is responsible for providing financial management support to Heritage Corner. This collaboration not only strengthens the operational capabilities of both organisations but also enhances our sustainability and growth. By working together, we are able to pool our resources and expertise, resulting in more comprehensive and effective services for our communities. This partnership exemplifies our commitment to fostering resilience and long-term success for both organisations.

### **Financial review**

The income for the year was £70,213.50 and expenditure of £73,536.65

All income is restricted

### **Reserves policy**

No reserves policy is in place as the Trust has no reserves, all monies are accounted for.

### **Risk Management**

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Trustees are taking action to increase income through fund raising, grants, donations and possibly membership.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the

incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Name: Amanesi Ekpeh Trustee

Date: 31/03/2025

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024  
FOR  
AFEMAI CHILDRENS TRUST**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

**AFEMAI CHILDRENS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024**

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<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8
<b>Detailed Statement of Financial Activities</b>	9

**AFEMAI CHILDRENS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1138899

**Principal address**

23 Beech Street  
Tingley  
Wakefield  
WF3 1RW

**Trustees**

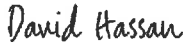
Mr A J Ekpeh  
Mr D Hassan  
Mrs S Deo  
Mr A T Onitiri

**Independent Examiner**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

Approved by order of the board of trustees on 24 March 2025 and signed on its behalf by:

Signed by:



61B59E50D45843F...

Mr D Hassan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AFEMAI CHILDRENS TRUST**

**Independent examiner's report to the trustees of Afemai Childrens Trust**

I report to the charity trustees on my examination of the accounts of Afemai Childrens Trust (the Trust) for the year ended 31 October 2024.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Sherice Parfitt FCCA

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

24 March 2025

**AFEMAI CHILDRENS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	70,215	70,215	80,032
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	2,059	47,966	50,025	26,240
Other trading activities		508	23,199	23,707	33,687
		2,567	71,165	73,732	59,927
<b>NET INCOME/(EXPENDITURE)</b>		(2,567)	(950)	(3,517)	20,105
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		8,844	22,022	30,866	10,761
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>6,277</u>	<u>21,072</u>	<u>27,349</u>	<u>30,866</u>

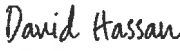
The notes form part of these financial statements

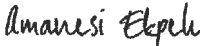
**AFEMAI CHILDRENS TRUST**

**BALANCE SHEET  
31 OCTOBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		6,907	21,236	28,143	31,466
<b>CREDITORS</b>					
Amounts falling due within one year	5	(630)	(164)	(794)	(600)
<b>NET CURRENT ASSETS</b>		<u>6,277</u>	<u>21,072</u>	<u>27,349</u>	<u>30,866</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,277</u>	<u>21,072</u>	<u>27,349</u>	<u>30,866</u>
<b>NET ASSETS</b>					
		<u>6,277</u>	<u>21,072</u>	<u>27,349</u>	<u>30,866</u>
<b>FUNDS</b>					
Unrestricted funds	6			6,277	8,844
Restricted funds				21,072	22,022
<b>TOTAL FUNDS</b>				<u>27,349</u>	<u>30,866</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2025 and were signed on its behalf by:

Signed by:  
  
 61B59E50D45843F...  
 Mr D Hassan - Trustee

Signed by:  
  
 360D9769B8BE435...  
 Mr A J Ekpeh - Trustee

## AFEMAI CHILDRENS TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. RAISING DONATIONS AND LEGACIES

	2024	2023
	£	£
Support costs	50,025	26,240

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

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

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	80,032	80,032
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	1,467	24,773	26,240
Other trading activities	450	33,237	33,687
	1,917	58,010	59,927
<b>NET INCOME/(EXPENDITURE)</b>	(1,917)	22,022	20,105
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	10,761	-	10,761
<b>TOTAL FUNDS CARRIED FORWARD</b>	8,844	22,022	30,866

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £		2023 £
Trade creditors	164		-
Other creditors	630		600
	794		600

**6. MOVEMENT IN FUNDS**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	8,844	(2,567)	6,277
<b>Restricted funds</b>			
Restricted	22,022	(950)	21,072
<b>TOTAL FUNDS</b>	30,866	(3,517)	27,349

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(2,567)	(2,567)
<b>Restricted funds</b>			
Restricted	70,215	(71,165)	(950)
<b>TOTAL FUNDS</b>	<u>70,215</u>	<u>(73,732)</u>	<u>(3,517)</u>

**Comparatives for movement in funds**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	10,761	(1,917)	8,844
<b>Restricted funds</b>			
Restricted	-	22,022	22,022
<b>TOTAL FUNDS</b>	<u>10,761</u>	<u>20,105</u>	<u>30,866</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,917)	(1,917)
<b>Restricted funds</b>			
Restricted	80,032	(58,010)	22,022
<b>TOTAL FUNDS</b>	<u>80,032</u>	<u>(59,927)</u>	<u>20,105</u>

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2024**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	10,761	(4,484)	6,277
<b>Restricted funds</b>			
Restricted	-	21,072	21,072
<b>TOTAL FUNDS</b>	<u>10,761</u>	<u>16,588</u>	<u>27,349</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(4,484)	(4,484)
<b>Restricted funds</b>			
Restricted	150,247	(129,175)	21,072
<b>TOTAL FUNDS</b>	<u>150,247</u>	<u>(133,659)</u>	<u>16,588</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2024.

**AFEMAI CHILDRENS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	70,215	80,032
	<hr/>	<hr/>
<b>Total incoming resources</b>	70,215	80,032
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Workshops, projects, equipment	1,108	450
Managers and session workers	23,199	33,237
	<hr/>	<hr/>
	24,307	33,687
 <b>Support costs</b>		
<b>Management</b>		
Staff costs inc volunteer exps	42,079	20,516
Rent, rates and water	5,431	3,000
Insurance	96	96
Telephone	633	815
Advertising	300	837
Sundries	256	376
	<hr/>	<hr/>
	48,795	25,640
 <b>Governance costs</b>		
Accountancy and legal fees	630	600
	<hr/>	<hr/>
<b>Total resources expended</b>	73,732	59,927
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(3,517)	20,105
	<hr/> <hr/>	<hr/> <hr/>

**AFEMAI CHILDREN'S TRUST**

England & Wales - Charity number 1138899

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# Accounts

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**Afemai Children's Trust**

**Trustees Annual Report**

**Year End: 31<sup>st</sup> October 2023**

**Registered Charity Number: 1138899**

## **Afemai Children's Trust**

Charity Name: Afemai Children's Trust

Registered Address: 23 Beech Street, Wakefield, WF3 1RW

Charity Trustees: David Hassan  
Oshione Ekpeh (resigned 28.04.2023)  
Sangeeta Deo  
Adesegun Taiwo Onitiri  
Mr A J Ekpeh (appointed 28.4.23)

Employees: Oshione Ekpeh (appointed 01.05.2023)  
Joe Williams (appointed 01.05.2023)

Bankers: Lloyds Bank  
17 Westgate, Wakefield WF1 1JZ

# **Afemai Children's Trust**

## **Trustees Report**

The Trustees present their annual report together with the financial statements for Afemai Children's Trust for the year ending 31 October 2023. The Trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)).

## **Structure, governance and management**

### **Constitution**

The company a not for profit organisation and is governed by its constitution. Afemai Children's Trust is a registered charity (number 1138899). The aims and objectives of Afemai Children's Trust are to provide aid, education and learning opportunities to children struggling within the area:

1. The advancement of education of children living in Nigeria, in particular but not exclusively, by providing support to schools and their pupils in Nigeria.
2. The advancement of education of the public, in particular but not exclusively in African arts and culture.

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

The management of the company is the responsibility of the Trustees who are elected under the terms of the Constitution. Any full member of the Trust may be nominated to

stand for election to the Board of Trustees. The Trustees have the power to co-opt new Trustees who then stand for election at the next AGM.

Membership is open to anyone aged 18 and above who sign a declaration that s/he agrees with the Objects of the Trust. Junior Membership is open to anyone aged under 18 who sign a declaration that s/he agrees with the Objects of the Trust.

## **Objectives and activities**

### **The charity's objects**

The aims and objectives of Afemai Children's Trust are to provide aid, education and learning opportunities to children struggling within the area:

1. The advancement of education of children living in Nigeria, in particular but not exclusively, by providing support to schools and their pupils in Nigeria.
2. The advancement of education of the public, in particular but not exclusively in African arts and culture.

### **The charity's main activities**

In furtherance of these objects but not otherwise, the trustees shall have power: To deliver workshops, training and learning sessions to develop and promote the charities aims and objectives.

### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of community development.

### **Achievements and performance**

The Trust has successfully secured a three-year grant from the National Lottery Community Fund for our Healthy Minds project, which provides free counselling services to people of African heritage. This funding guarantees sustained support for our community, enabling us to offer essential mental health services and promote overall well-

being.

Additionally, Afemai Children's Trust has established a partnership with Heritage Corner in Leeds, West Yorkshire. In this partnership, Afemai Children's Trust is responsible for providing financial management support to Heritage Corner. This collaboration not only strengthens the operational capabilities of both organisations but also enhances our sustainability and growth. By working together, we are able to pool our resources and expertise, resulting in more comprehensive and effective services for our communities. This partnership exemplifies our commitment to fostering resilience and long-term success for both organisations.

### **Financial review**

The income for the year was £80,032.00 and expenditure of £59,326.89

All income is restricted

### **Reserves policy**

No reserves policy is in place as the Trust has no reserves, all monies are accounted for.

### **Risk Management**

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Trustees are taking action to increase income through fund raising, grants, donations and possibly membership.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the

incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRSSE)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Name: Amanesi Ekpeh Trustee

Date: 26/06/2024

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023  
FOR  
AFEMAI CHILDRENS TRUST**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

**AFEMAI CHILDRENS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

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**AFEMAI CHILDRENS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1138899

**Principal address**

23 Beech Street  
Tingley  
Wakefield  
WF3 1RW

**Trustees**

Miss O Ekpeh (resigned 28.4.23)  
Mr A J Ekpeh (appointed 28.4.23)  
Mr D Hassan  
Mrs S Deo  
Mr A T Onitiri

**Independent Examiner**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

Approved by order of the board of trustees on 26 June 2024 and signed on its behalf by:

DocuSigned by:

*David Hassan*

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Mr D Hassan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AFEMAI CHILDRENS TRUST**

**Independent examiner's report to the trustees of Afemai Childrens Trust**

I report to the charity trustees on my examination of the accounts of Afemai Childrens Trust (the Trust) for the year ended 31 October 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Sherice Parfitt FCCA

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

26 June 2024

**AFEMAI CHILDRENS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	80,032	80,032	10,000
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	1,467	24,773	26,240	7,560
Other trading activities		450	33,237	33,687	5,960
		1,917	58,010	59,927	13,520
<b>NET INCOME/(EXPENDITURE)</b>		(1,917)	22,022	20,105	(3,520)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,761	-	10,761	14,281
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>

The notes form part of these financial statements

## AFEMAI CHILDRENS TRUST

BALANCE SHEET  
31 OCTOBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		9,444	22,022	31,466	10,761
<b>CREDITORS</b>					
Amounts falling due within one year	5	(600)	-	(600)	-
<b>NET CURRENT ASSETS</b>		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>
<b>NET ASSETS</b>					
		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>
<b>FUNDS</b>					
Unrestricted funds	6			8,844	10,761
Restricted funds				22,022	-
<b>TOTAL FUNDS</b>				<u>30,866</u>	<u>10,761</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2024 and were signed on its behalf by:

DocuSigned by:

David Hassan

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Mr D Hassan - Trustee

DocuSigned by:

Amanesi Ekpeh

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Mr A J Ekpeh - Trustee

The notes form part of these financial statements

AFEMAI CHILDRENS TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Support costs	26,240	7,560

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,000	-	10,000
	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	7,560	-	7,560
Other trading activities	5,960	-	5,960
	<u>13,520</u>	<u>-</u>	<u>13,520</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,520)</b>	<b>-</b>	<b>(3,520)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	14,281	-	14,281
	<u>14,281</u>	<u>-</u>	<u>14,281</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>10,761</b>	<b>-</b>	<b>10,761</b>
	<u><u>10,761</u></u>	<u><u>-</u></u>	<u><u>10,761</u></u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	600	-
	<u>600</u>	<u>-</u>

**6. MOVEMENT IN FUNDS**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	10,761	(1,917)	8,844
<b>Restricted funds</b>			
Restricted	-	22,022	22,022
	<u>10,761</u>	<u>20,105</u>	<u>30,866</u>
<b>TOTAL FUNDS</b>	<b>10,761</b>	<b>20,105</b>	<b>30,866</b>
	<u><u>10,761</u></u>	<u><u>20,105</u></u>	<u><u>30,866</u></u>

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**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,917)	(1,917)
<b>Restricted funds</b>			
Restricted	80,032	(58,010)	22,022
<b>TOTAL FUNDS</b>	80,032	(59,927)	20,105

**Comparatives for movement in funds**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	14,281	(3,520)	10,761
<b>TOTAL FUNDS</b>	14,281	(3,520)	10,761

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,000	(13,520)	(3,520)
<b>TOTAL FUNDS</b>	10,000	(13,520)	(3,520)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	14,281	(5,437)	8,844
<b>Restricted funds</b>			
Restricted	-	22,022	22,022
<b>TOTAL FUNDS</b>	14,281	16,585	30,866

AFEMAI CHILDRENS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,000	(15,437)	(5,437)
<b>Restricted funds</b>			
Restricted	80,032	(58,010)	22,022
<b>TOTAL FUNDS</b>	<u>90,032</u>	<u>(73,447)</u>	<u>16,585</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

**AFEMAI CHILDRENS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	80,032	10,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>80,032</b>	<b>10,000</b>
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Workshops, projects, equipment	450	5,960
Managers and session workers	33,237	-
	<hr/>	<hr/>
	<b>33,687</b>	<b>5,960</b>
 <b>Support costs</b>		
<b>Management</b>		
Staff costs inc volunteer exps	20,516	7,050
Rent, rates and water	3,000	-
Insurance	96	96
Telephone	815	144
Advertising	837	90
Sundries	376	180
	<hr/>	<hr/>
	<b>25,640</b>	<b>7,560</b>
 <b>Governance costs</b>		
Accountancy and legal fees	600	-
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>59,927</b>	<b>13,520</b>
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>20,105</b>	<b>(3,520)</b>
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023  
FOR  
AFEMAI CHILDRENS TRUST**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

**AFEMAI CHILDRENS TRUST**

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FOR THE YEAR ENDED 31 OCTOBER 2023**

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**AFEMAI CHILDRENS TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1138899

**Principal address**

23 Beech Street  
Tingley  
Wakefield  
WF3 1RW

**Trustees**

Miss O Ekpeh (resigned 28.4.23)  
Mr A J Ekpeh (appointed 28.4.23)  
Mr D Hassan  
Mrs S Deo  
Mr A T Onitiri

**Independent Examiner**

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

Approved by order of the board of trustees on 26 June 2024 and signed on its behalf by:

DocuSigned by:

*David Hassan*

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Mr D Hassan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
AFEMAI CHILDRENS TRUST**

**Independent examiner's report to the trustees of Afemai Childrens Trust**

I report to the charity trustees on my examination of the accounts of Afemai Childrens Trust (the Trust) for the year ended 31 October 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Sherice Parfitt FCCA

Harrison & Co  
Chartered Accountants  
531 Denby Dale Road West  
Calder Grove  
Wakefield  
West Yorkshire  
WF4 3ND

26 June 2024

**AFEMAI CHILDRENS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	80,032	80,032	10,000
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	2	1,467	24,773	26,240	7,560
Other trading activities		450	33,237	33,687	5,960
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		1,917	58,010	59,927	13,520
<b>NET INCOME/(EXPENDITURE)</b>		(1,917)	22,022	20,105	(3,520)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,761	-	10,761	14,281
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>

The notes form part of these financial statements

## AFEMAI CHILDRENS TRUST

BALANCE SHEET  
31 OCTOBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		9,444	22,022	31,466	10,761
<b>CREDITORS</b>					
Amounts falling due within one year	5	(600)	-	(600)	-
<b>NET CURRENT ASSETS</b>		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>
<b>NET ASSETS</b>					
		<u>8,844</u>	<u>22,022</u>	<u>30,866</u>	<u>10,761</u>
<b>FUNDS</b>					
Unrestricted funds	6			8,844	10,761
Restricted funds				22,022	-
<b>TOTAL FUNDS</b>				<u>30,866</u>	<u>10,761</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2024 and were signed on its behalf by:

DocuSigned by:

David Hassan

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Mr D Hassan - Trustee

DocuSigned by:

Amanesi Ekpeh

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Mr A J Ekpeh - Trustee

The notes form part of these financial statements

AFEMAI CHILDRENS TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING DONATIONS AND LEGACIES

	2023	2022
	£	£
Support costs	26,240	7,560

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,000	-	10,000
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	7,560	-	7,560
Other trading activities	5,960	-	5,960
	13,520	-	13,520
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,520)</b>	<b>-</b>	<b>(3,520)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	14,281	-	14,281
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>10,761</b>	<b>-</b>	<b>10,761</b>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	600	-

**6. MOVEMENT IN FUNDS**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	10,761	(1,917)	8,844
<b>Restricted funds</b>			
Restricted	-	22,022	22,022
<b>TOTAL FUNDS</b>	<b>10,761</b>	<b>20,105</b>	<b>30,866</b>

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**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**6. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,917)	(1,917)
<b>Restricted funds</b>			
Restricted	80,032	(58,010)	22,022
<b>TOTAL FUNDS</b>	<u>80,032</u>	<u>(59,927)</u>	<u>20,105</u>

**Comparatives for movement in funds**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	14,281	(3,520)	10,761
<b>TOTAL FUNDS</b>	<u>14,281</u>	<u>(3,520)</u>	<u>10,761</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,000	(13,520)	(3,520)
<b>TOTAL FUNDS</b>	<u>10,000</u>	<u>(13,520)</u>	<u>(3,520)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	14,281	(5,437)	8,844
<b>Restricted funds</b>			
Restricted	-	22,022	22,022
<b>TOTAL FUNDS</b>	<u>14,281</u>	<u>16,585</u>	<u>30,866</u>

**AFEMAI CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 OCTOBER 2023**

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,000	(15,437)	(5,437)
<b>Restricted funds</b>			
Restricted	80,032	(58,010)	22,022
<b>TOTAL FUNDS</b>	90,032	(73,447)	16,585

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.

**AFEMAI CHILDRENS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 OCTOBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	80,032	10,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>80,032</b>	<b>10,000</b>
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Workshops, projects, equipment	450	5,960
Managers and session workers	33,237	-
	<hr/>	<hr/>
	<b>33,687</b>	<b>5,960</b>
 <b>Support costs</b>		
<b>Management</b>		
Staff costs inc volunteer exps	20,516	7,050
Rent, rates and water	3,000	-
Insurance	96	96
Telephone	815	144
Advertising	837	90
Sundries	376	180
	<hr/>	<hr/>
	<b>25,640</b>	<b>7,560</b>
 <b>Governance costs</b>		
Accountancy and legal fees	600	-
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>59,927</b>	<b>13,520</b>
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>20,105</b>	<b>(3,520)</b>
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This page does not form part of the statutory financial statements