

COMPANY REGISTRATION NUMBER: 08517052

CHARITY REGISTRATION NUMBER: 1155624

Minority Development & Advocacy (MDA) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2022

AUDITAX ACCOUNTANTS

Professional Accountants/Tax Consultants

Auditax Lodge
99 Victoria Avenue
Hillingdon
Uxbridge
Middlesex
UB10 9AJ

Minority Development & Advocacy (MDA) Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2022

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Minority Development & Advocacy (MDA) Ltd
Company Limited by Guarantee
Annual Report (Incorporating the Director's Report)
Year ended 31 May 2022

The Secretary, who is also the director for the purposes of company law, presents his report and the unaudited financial statements of the charity for the year ended 31 May 2022.

Reference and administrative details

Registered charity name Minority Development & Advocacy (MDA) Ltd

Charity registration number 1155624

Company registration number **08517052**

Principal office and registered Office. 42 Upper
Berkeley Street,
London,
W1H 5PW

The **Mr. Abby**

Company secretary Abdi Abby

Accountants Auditax Accountants
Professional Accountants/Tax Consultants
Auditax Lodge
99 Victoria Avenue
Hillingdon Uxbridge
Middlesex
UB10 9AJ

Minority Development & Advocacy (MDA) Ltd
Company Limited by Guarantee
Annual Report (Incorporating the Director's Report)
Year ended 31 May 2022

Objectives and activities

OUR AIMS & OBJECTIVES

1) Increase the quality and accessibility of legal advice and support to secure the rights of 2) vulnerable and disadvantaged minorities, regardless of ethnicity.
3) Promote social inclusion through community-based services that give voice to ethnic 4) minorities and drives forward user-led services in greeter London & in the UK.

SUPPORTING THE COMMUNITY

" Tackling isolation: Access to advocacy reduces isolation by securing the rights of the most" socially excluded through free legal advice and representation, enabling them to integrate and become active citizens.

" One to one support is provided for complex cases as well as personal support and signposting to services to improve emotional and physical wellbeing.

" Strengthening local voluntary organisations: Working in partnership with One Westminster Access to Advocacy will support around 30-50 local voluntary organisations through its training workshops and advice consultancies.

" These services will equip local voluntary organisations with the knowledge and skills necessary to effectively increase their engagement with ethnic minorities and promote the social inclusion of recent arrivals.

GUIDANCE

- i. The Immigration Law can often be complex and intimidating, and is subject to constant change; ii. We are dedicated to achieving the best possible outcome for you, regardless of the circumstances you may find yourself in;
- iii. We are here to guide and support you, ensuring your rights are exercised to their fullest capacity

Achievements and performance

Minority Development & Advocacy (MDA) Ltd
Company Limited by Guarantee
Annual Report (Incorporating the Director's Report)
Year ended 31 May 2022

Achievements and performance *(continued)*

Minority Development and Advocacy - MDA

There has never been a more important time for an organisation like MDA to exist. The denial of access to justice and a culture of disbelief require committed and capable Caseworkers to ensure that rights of vulnerable clients are protected and the rule of law upheld.

We are pleased to have been awarded a new contract by the Legal Aid Agency, allowing us to provide support to an even greater number of those vulnerable clients who need it.

WHO WE ARE

MDA is a small, industrious organisation based in Central London which provides specialist legal advice services, representing and advocating on behalf of individuals dealing with Human Rights and Immigration issues. MDA is regarded as the safety net for the invisible minority; those that may not have the means or understanding to best represent themselves at the Home Office and respective courts in England and Wales. In addition to its legal services, MDA is affiliated and works closely with Human Rights Organisations such as 'No Going Back' (LGBTI), and Universities including SOAS & Middlesex University for Social Policy Work.

WHAT WE DO

We offer high standard, one-to-one specialist legal advice and representation in areas such as, but not limited to:

1. International protection, immigration & Human Rights Applications;
2. Social integration
3. Statelessness and violation of the right to nationality;
4. Domestic Violence & Trafficking;
5. LGBTI cases;
6. Mental illness;
7. Social Policy Advisory services.

The technical aspect of the Immigration team's work is predominately taken up with securing the rights and entitlements of vulnerable or marginalised groups, as well as cases involving the infringement of basic Human Rights. These categories of clients are, by definition, socially excluded.

MDA seek to build on our reputation and lead the way in striving for justice for those most vulnerable and marginalized in our society. We are uniquely placed in delivering projects which address issues of integration, citizenship and social exclusion.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Minority Development & Advocacy (MDA) Ltd
Company Limited by Guarantee
Annual Report (Incorporating the Director's Report)
Year ended 31 May 2022

The annual report was approved on 11 February 2023 and signed on behalf of the board of trustees by:

Abby

Mr. Abby

Abdi Abby
Charity Secretary

Minority Development & Advocacy (MDA) Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	5	182,988	—	—	182,988
Total income		182,988	—	—	182,988
Expenditure					
Expenditure on charitable activities	6,7	180,305	—	—	180,305
Total expenditure		180,305	—	—	180,305
Net income/(expenditure) and net movement in funds		2,683	—	—	2,683
Reconciliation of funds					
Total funds brought forward		11,806	22,609	(705)	33,710
Total funds carried forward		14,489	22,609	(705)	36,393

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Minority Development & Advocacy (MDA) Ltd

Company Limited by Guarantee

Statement of Financial Position

31 May 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		<u>36,393</u>		<u>33,710</u>
Net current assets			<u>36,393</u>	<u>33,710</u>
Total assets less current liabilities			<u>36,393</u>	<u>33,710</u>
			=====	=====
Funds of the charity				
Endowment funds			(705)	(705)
Restricted funds			<u>22,609</u>	<u>22,609</u>
Unrestricted funds			<u>14,489</u>	<u>11,806</u>
Total charity funds	11		<u>36,393</u>	<u>33,710</u>
			=====	=====

For the year ending 31 May 2022 the charity 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 financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 11 February 2023, and are signed on behalf of the board by:

Abby

Mr. Abby

The notes on pages 7 to 11 form part of these financial statements.

Minority Development & Advocacy (MDA) Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is West End House, 37 Chapel Street, London, NW1 5DP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

There were no judgements and estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the _____ for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Minority Development & Advocacy (MDA) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

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

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

Minority Development & Advocacy (MDA) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Limited By Guarantee

Minority Development & Advocacy (MDA) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

5. Donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Donations				
Grants & Donations	98,803	98,803	135,356	135,356
LAA Cases & Training	48,765	48,765	12,864	12,864
Social Policy & Consultancy	8,119	8,119	17,396	17,396
Funding	27,301	27,301	28,800	28,800
	<u>182,988</u>	<u>182,988</u>	<u>194,416</u>	<u>194,416</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Activity type 1	<u>180,305</u>	<u>180,305</u>	<u>196,968</u>	<u>196,968</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
Activity type 1	<u>180,305</u>	<u>180,305</u>	<u>196,968</u>

8. Staff costs

The average head count of employees during the year was 4 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

The name of the Trustee is Mr Abdi Abby
He runs the charity on day to day basis
The amount of annual remuneration is £12,000.00

10. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,647 (2021: £15,339).

Minority Development & Advocacy (MDA) Ltd

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Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

11. Analysis of charitable funds

Unrestricted funds

	At 1 June 2021	Income	Expenditure	At 31 May 2022
	£	£	£	£
General funds	11,806	182,988	(180,305)	14,489

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	£	£	£	£
General funds	14,358	194,416	(196,968)	11,806

Restricted funds

	At 1 June 2021	Income	Expenditure	At 31 May 2022
	£	£	£	£
Restricted Fund 1 - desc in a/cs	1,000	—	—	1,000
Restricted Fund 2 - desc in a/cs	21,609	—	—	21,609
	22,609	—	—	22,609

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	£	£	£	£
Restricted Fund 1 - desc in a/cs	1,000	—	—	1,000
Restricted Fund 2 - desc in a/cs	21,609	—	—	21,609
	22,609	—	—	22,609

Endowment funds

	At 1 June 2021	Income	Expenditure	At 31 May 2022
	£	£	£	£
Expendable Endowment Fund 1 - desc in a/cs	(705)	—	—	(705)

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	£	£	£	£
Expendable Endowment Fund 1 - desc in a/cs	(705)	—	—	(705)