

Company Registration Number
08517052
Registered Charity Number
1155624

Minority Development & Advocacy (MDA) Ltd

Report and Unaudited Accounts

31 May 2023

Minority Development & Advocacy (MDA) Ltd
Report and accounts
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Minority Development & Advocacy (MDA) Ltd

Annual report (incorporating the Director's report) for the year ended 31 May 2023

Introduction

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 2023.

Reference and Administrative Details

Registered charity name	Minority Development & Advocacy (MDA) Ltd
Registered office	17 Hanover Square London W1S 1BN
Charity Registration Number	1155624
Company Registration Number	08517052
Company secretary	Mr Abdi Abby

Overview

The Director presents the annual report and financial statements for the year ended 31 May 2023, adhering to the Charities Act 2011 and the Companies Act 2006. This year, we have continued to secure numerous successful outcomes for our clients and their families.

About MDA

MDA, based in Central London, is a dedicated organization offering legal services in Human Rights and Immigration matters. We serve as a vital support system for those struggling to navigate complex legal processes, particularly focusing on marginalized and vulnerable groups. Our efforts extend to collaborating with human rights organizations and educational institutions.

Our Services

MDA offers expert legal advice and representation in areas including International protection, Immigration & Human Rights, Social integration, Statelessness, Domestic violence, LGBTI cases, Mental illness, and Social Policy Advisory services. We are dedicated to safeguarding the rights of marginalized groups.

Commitments and aims

Our commitment lies in providing all-encompassing advice on immigration and nationality law, from initial guidance to legal representation in appeals. Our aim is to enhance the quality and accessibility of legal support for vulnerable and disadvantaged minorities and to foster social inclusion through community-based services.

Community engagement

MDA is actively involved in combating social isolation, strengthening local voluntary organizations, and providing consultancy on minority issues. We facilitate annual forums to promote minority rights and promote social inclusion.

Asylum and Refugee Protection Eligibility

To qualify for asylum or refugee status, individuals must meet specific criteria, including being outside their country of origin and having a well-founded fear of persecution. The UK's recent legislation emphasizes 'safe and legal' routes for asylum seekers.

Human Rights Applications

MDA offers unparalleled expertise in managing applications rooted in family and private life within the UK, meticulously ensuring compliance with the Immigration Rules while also innovatively pursuing options beyond these parameters as required. We operate under the conviction that robust cases are the cornerstone of sound legal precedents, and we exhibit a heightened commitment to cases that significantly impact the public interest. It is with pride that we announce the MDA legal team's proficiency in navigating the most challenging scenarios, including those involving human trafficking, stateless individuals often referred to as "bidoonis," cases of domestic violence, human rights violations, and International Protection cases. Our track record of exceptional success is notably prominent in handling the delicate matters of vulnerable individuals, showcasing MDA's commitment to justice and the profound expertise of our legal team.

Social Policy and Research

MDA is dedicated to upholding human rights globally through monitoring, advocacy, research, and collaboration with think tanks and human rights organizations.

Risk Management

Our trustees implement a comprehensive risk management strategy involving annual risk reviews and establishing systems to mitigate identified risks.

Pandemic Impact

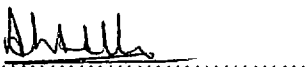
The pandemic has significantly impacted our operations, causing delays in decision-making and affecting our clients' lives. MDA remains committed to providing empathetic support and legal assistance to navigate these challenges.

Guidance

MDA offers guidance through the complexities of immigration law, aiming to achieve the best possible outcomes for our clients and ensuring their rights are fully exercised.

On behalf of the board of Trustees

This statement has been approved by the Board of Directors and Trustees on 28 March 2024.



Mr Abdi Abby

Date: 12 April 2024

Minority Development & Advocacy (MDA) Ltd
Statement of Financial Activities
for the year ended 31 May 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Income and endowments					
Donation & legacies	1	108,623	0	108,623	182,988
Total income		108,623	0	108,623	182,988
Expenditure on charitable activities	4	108,414		108,414	180,305
Total expenditure		108,414	0	108,414	180,305
Exceptional items:					
Building improvements costs written off		-		-	-
Building improvement costs (Current year)		-		-	-
Net income and net movement in funds		209		209	2,683
Balance brought forward		36,393	36,393	36,393	33,710
Balance carried forward		36,602	36,393	36,602	36,393

Minority Development & Advocacy (MDA) Ltd
Balance Sheet
as at 31 May 2023

Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>		
Fixed assets		
Fixed Assets		
Current assets		
Cash at Bank	36,811	36,393
Net current assets	<u>36,811</u>	<u>36,393</u>
Total assets less current liabilities	36,811	36,393
Net assets	<u>36,811</u>	<u>36,393</u>
Funds of the charity		
Unrestricted funds	14698	14489
Restricted funds	22,609	22,609
Endowment funds	(705)	(705)
Balance c/fwd (Unrestricted)	<u>36,811</u>	<u>36,393</u>

For the year ending 31 May 2023 the charity was entitled to exemption from audit under section 4787 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 12 April 2024, and are signed on behalf of the board by:



Mr. Abdi Abby

Approved by the trustees on 12 April 2024

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2023

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 17 Hanover Square, London, W1S 1BN.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and 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 (FRS102)) and the Companies Act 2006.

3 Accounting policies

Basis of preparation of the accounts

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 purpose.

Designated funds are unrestricted funds for particular future project or commitment.

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

Incoming resources

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2023

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 measure reliably
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at 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

Resources expended

Expenditure is recognised on an accrual 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

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2023

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

Other financial instruments are subsequently measure at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a 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 settle 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
Notes to the Accounts
for the year ended 31 May 2023

5 Donations and legacies	2023	2022
	£	£
Donations		
Grants & donations	-	98,803
LAA Cases & Training	78,433	48,765
Social Policy & Consultancy	20,600	8,119
Funding	9,590	27,301
	<u>108,623</u>	<u>182,988</u>

6 Expenditure on charitable activities by activity type	2023	2022
	£	£
Activity type 1	<u>108,414</u>	<u>180,305</u>
	<u>108,414</u>	<u>180,305</u>

7 Staff costs

The average head count of employees during the year was 3 (2022: 4).

No employees received employee benefits of more than £60,000 during the year (2022: Nil).

8 Trustee remuneration and expenses

The trustee runs the charity on day to day basis.
The amount of annual remuneration is £12,000.

9 Pensions and other post retirement benefits

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was £0 (2022: £3,647).

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2023

10 Movement in Funds

	At 1 April 2022 Net Movements 31 March 2023 in funds	
	£	£
Unrestricted funds		
General Funds	14,489	209
	<u>14,489</u>	<u>209</u>
		<u>14,698</u>

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

	Incoming resources £	Resources expended £	Movement in Funds £
Unrestricted funds			
General Funds	108,623	(108,414)	209
	<u>108,623</u>	<u>(108,414)</u>	<u>209</u>

Minority Development & Advocacy (MDA) Ltd
Schedule to the Statement of Financial Activities
for the year ended 31 May 2023

2023

2022

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2005.

Donations and legacies

	Total Funds	Prior Period Total Funds
	2023	2022
	£	£
Donations	£	£
Grants & donations	78,433	98,803
LAA Cases & Training	-	48,765
Social Policy & Consultancy	20,600	8,119
Funding	9,590	27,301
Total Incoming resources	108,623	182,988
Investment Income		
Resources Expended		
Activity type 1	108,414	180,305
	108,414	180,305
Total governance costs after reallocation	108,414	180,305