

Company Registration Number
08517052
Registered Charity Number
1155624

Minority Development & Advocacy (MDA) Ltd

Report and Unaudited Accounts

31 May 2024

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

	Page
Annual report (incorporating the Director's Report)	3
Statement of Financial Activities	5
Balance sheet	6
Notes to the accounts	7
Schedule to the Statement of Financial Activities	13

Minority Development & Advocacy (MDA) Ltd

Annual report (incorporating the Director's report) for the year ended 31 May 2024

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 2024.

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 Directors of Minority Development & Advocacy (MDA) LTD present this Annual Report and Financial Statements for the year ended 31 May 2024, prepared in accordance with the Charities Act 2011 and the Companies Act 2006. This year has been marked by significant achievements, despite an increasingly challenging landscape. We have secured numerous successful outcomes for our clients and their families, particularly in cases of profound legal and humanitarian complexity.

About MDA

MDA, based in Central London at Minority Development & Advocacy – MDA, 5th Floor, 72-75 Red Lion Street, London, WC1R 4NA, is a dedicated organisation specialising in Human Rights and Immigration Law. Our mission is to provide vital legal support to those navigating the complexities of the UK legal system, focusing on marginalised and vulnerable populations. Our collaborative efforts extend to working with other human rights organisations, though this year, we have had to reduce certain services due to the growing complexities of the cases we handle.

Reduction of Services

During this reporting period, we made the difficult decision to reduce some of our services, particularly our collaborations with universities for student training. This decision was necessitated by the increasing demands of highly complex cases involving Human Rights violations, mental health issues, domestic violence survivors, and victims of human trafficking. The severity and sensitivity of these cases require intensive resources and focused expertise, compelling us to prioritise direct client services over educational partnerships.

Our Services

MDA offers expert legal advice and representation in areas including International protection, Immigration & Human Rights Law, Social integration, Statelessness, Domestic violence support, LGBTI cases, Mental Health Advocacy, and Social Policy Advisory services. We remain committed to safeguarding the rights of vulnerable individuals and advocating for their fair treatment within legal frameworks.

Commitments and aims

Our unwavering commitment is to provide comprehensive legal support in immigration and nationality law — from initial consultations to full legal representation in complex appeals. Our primary aim is to enhance access to justice for vulnerable minorities and promote social inclusion through community-based services. We also focus on building strong legal precedents by taking on cases of public interest and significant societal impact.

Community engagement

MDA continues to be actively engaged in combating social isolation, strengthening local voluntary organisations, and offering consultancy services on minority rights. Our annual forums serve as a platform for raising awareness, promoting social inclusion, and advocating for equal rights across marginalised communities.

Asylum and Refugee Protection Eligibility

We provide legal assistance for individuals seeking asylum or refugee status, helping clients navigate stringent eligibility requirements. Our team ensures that applications are prepared in line with UK legislation, which currently emphasises "safe and legal" routes for asylum seekers.

Human Rights Applications

MDA brings exceptional expertise to cases rooted in family life, private life, and broader Human Rights claims. Our team demonstrates unmatched proficiency in navigating the most challenging legal scenarios, including:

- Human Trafficking Cases
- Statelessness (Bidoon Cases)
- Domestic Violence Claims
- Severe Human Rights Violations
- International Protection Applications

Our record of success is especially notable in advocating for highly vulnerable individuals, reinforcing our commitment to justice and legal excellence.

Social Policy and Research

MDA is dedicated to defending human rights on a global scale through rigorous monitoring, legal research, advocacy efforts, and collaborations with leading think tanks and international human rights organisations.

Risk Management

Our Board of Trustees implements a comprehensive risk management framework. This includes annual risk assessments and the establishment of mitigation systems to address operational, financial, and legal risks effectively.

Pandemic Impact

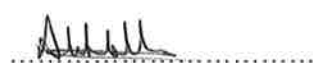
The ongoing effects of the pandemic have significantly impacted our operations, leading to delays in decision-making processes and deeply affecting the lives of our clients. Despite these challenges, MDA has remained steadfast in providing empathetic, high-quality legal support to those most in need.

Guidance and Support

We continue to offer expert guidance on immigration law complexities, striving to achieve the best possible outcomes for our clients and ensuring their rights are protected and fully exercised.

On behalf of the board of Trustees

This report has been reviewed and formally approved by the Board of Directors and Trustees on 27 March 2025.



Mr Abdi Abby

Date: 27 March 2025

Minority Development & Advocacy (MDA) Ltd
Statement of Financial Activities
for the year ended 31 May 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Last Year Total Funds
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
Income and endowments						
Donation & legacies	1	79,114	0	0	79,114	108,623
Total income		79,114	0	0	79,114	108,623
Expenditure on charitable activities	4	80,990			80,990	108,414
Total expenditure		80,990	0	0	80,990	108,414
Exceptional items:						
Building improvements costs written off		-			-	-
Building improvement costs (Current year)		-			-	-
Net income and net movement in funds		(1,876)			(1,876)	209
Balance brought forward		14,698	22,609	(705)	36,602	36,393
Balance carried forward		12,822	22,609	(705)	34,726	36,602

Minority Development & Advocacy (MDA) Ltd
Balance Sheet
as at 31 May 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Current assets			
Cash at Bank		34,726	36,811
Net current assets		<u>34,726</u>	<u>36,811</u>
Total assets less current liabilities		34,726	36,811
Net assets		<u>34,726</u>	<u>36,811</u>
<u>Funds of the charity</u>			
Restricted income funds			
Unrestricted funds		12,822	14,698
Restricted funds		22,609	22,609
Endowment funds		(705)	(705)
Balance c/fwd (Unrestricted)		<u>34,726</u>	<u>36,811</u>

For the year ending 31/05/2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

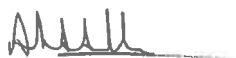
Director's responsibilities:

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts 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 27 March 2025, and are signed on behalf of the board by:



Mr. Abdi Abby

Approved by the trustees on 27 March 2025

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2024

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.

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2024

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

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 may be regarded as restricted.

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2024

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.

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2024

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.

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 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.

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2024

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

5 Donations and legacies	2024	2023
	£	£
Donations		
LAA Cases & Training	59,572	78,433
Social Policy & Consultancy	12,042	20,600
Funding	7,500	9,590
	79,114	108,623

6 Expenditure on charitable activities by activity type

	2024	2023
	£	£
Activity type 1	80,990	108,414
	80,990	108,414

7 Staff costs

The average head count of employees during the year was 3 (2023: 3).

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

Minority Development & Advocacy (MDA) Ltd
Notes to the Accounts
for the year ended 31 May 2024

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 (2023: £0).

10 Movement in Funds

	At 1 April 2023	Net Movements in funds	At 31 March 2024
	£	£	
Unrestricted funds			
General Funds	14,698	(1,876)	12,822
	<u>14,698</u>	<u>(1,876)</u>	<u>12,822</u>

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

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
Unrestricted funds			
General Funds	79,114	(80,990)	(1,876)
	<u>79,114</u>	<u>(80,990)</u>	<u>(1,876)</u>

Minority Development & Advocacy (MDA) Ltd
Schedule to the Statement of Financial Activities
for the year ended 31 May 2024

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 2024	Prior Period Total Funds 2023
	£	£
Donations		
Grants & donations	59,572	78,433
Social Policy & Consultancy	12,042	20,600
Funding	7,500	9,590
Total Incoming resources	79,114	108,623
Resources Expended		
Activity type 1	80,990	108,414
	80,990	108,414
Total governance costs after reallocation	80,990	108,414

