

African Institute for Social Development (AISD)

Report of the independent examiners to the trustees of AISD.

I report on the Accounts for the year ended 05 April 2021 set out on the next pages.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the Accounts. The Charity's Trustees consider that the incomes and activities of the charity have been severely impacted by COVID 19 and therefore an audit is not required for this year (undersection 144 of the Charities Act 2011 – The 2011 Act) and that an independent examination is required

It is my responsibility to:

Examine the Accounts under section 145 of the 2011 Act

To follow the procedures laid down in the General directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act), and

To state whether particular matters have come to my attention

Income recognition

The income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to expended in a future period. Where income is restricted to a specific purpose it is recognised in the accounting period in which the expenditure for the specified project is incurred.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure heading.

Irrecoverable VAT

AISD is exempt from VAT registration, therefore is irrecoverable VAT and is charged against the expenditure heading for which it was incurred.

Charitable activities

Costs of charitable activities consist of the direct costs of activities, volunteering costs in club providing services to the users.

Basis of the independent Examiner's report

My examination was carried out in accordance with general directions given by the charity Commission. An examination includes review of the accounting records kept by the charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the Accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no material matters have come to my attention which cause me to believe that in, any material respect:

The accounting records were not kept in accordance with the section 130 of the Charities Act, or

The Accounts did not accord with the accounting records, or

The Accounts did 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 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.

Laurent Tchouleng

Member of AAT

ACCA Trainee

32 Gregory Boulevard

Nottingham NG7 6BG

21 JANUARY 2022

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

SUITE 3 TECHNOLOGY WING

LENTON BUSINESS CENTRES

NG7 2BY

NOTTINGHAM

INCOMING RESOURCES FOR THE YEAR ENDED 05 APRIL 2021

DETAILS	Unrestricted	Restricted	TOTAL £	TOTAL £	TOTAL £
	Fund	Fund £	2019	2020	2021
NOTTINGHAM EQUAL	0.00	6000.00	4850.00	6000.00	2000.00
NNRF	0.00	0.00	3000.00	0.00	
TERRENCE HIGGINS TRUST	0.00	13693.00	14275.00	13693.00	
DONATION	200.00				200.00
Total Income	200.00	19693.00	22125.00	19693.00	2200.00

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NG7 2BY**

RESOURCES EXPENDED FOR THE YEAR ENDED 05 APRIL 2021

DETAILS	UNRESTRICTED £	RESTRICTED £	2019 £	2020 £	2021 £
Office rent	0.00	2550.72	2763.28	2550.72	2763.28
Bank Charges	0.00	415.91	463.35	415.91	466.43
Health Event		7396.49	8366.50	7396.49	2039.00
Room Hire		369.00	2500.00	369.00	
Public Liability Insurance		289.50	275.16	289.50	
Publicity & Advertisement		100.00	368.00	100.00	
Volunteers' expenses		1000.00		1000.00	1986.50
Activities	0.00	1900.00	5000.00	1900.00	1206.00
TOTAL	0.00	14021.62	19736.29	14021.62	8461.21

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VOLUNTEERING FROM 06 APRIL 2020 TO 05 APRIL 2021

MEMBERS & VOLUNTEERS

DESIGNATION	2019	2020	2021	TOTAL
Administrative	10	6	6	22
Board Members	8	8	8	24
Seasonal	60	43	31	134
Total	78	57	45	180

NOTE 1

CURRENT ASSETS

Description	2019	2020	2021	TOTAL £
Barclays	3299.21	5671.38		5671.38
TOTAL	3299.21	5671.38		5671.38

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LENTON BUSINESS CENTRE
NOTINGHAM
NG7 2BY

INCOME STATEMENT FOR THE YEAR ENDED 05 APRIL 2021

DETAILS	NOTE	UNRES TRICTED FUND £	RESTRIC TED FUND £	2019 £	2020 £	2021 £
Income for the year		0.00		22125.00	19693.00	7871.38
TOTAL INCOME		0.00	19693.00	22125.00	19693.00	7871.38
Resources Expended		0.00	14021.62	19736.29	14021.62	8461.00
Total resources expended		0.00	14021.62	19736.29	14021.62	8461.00
Net Income		0.00	5671.38	2388.71	5671.38	-589.62

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 LENTON BUSINESS CENTRES
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BALANCE SHEET AS AT 05 APRIL 2021

DESIGNATION	NOTE	2019 £	2020 £	2021 £
Fixed Assets				
		0.00	0.00	
CURRENT ASSETS				
Barclays Bank	1	3299.21	5671.38	-589.62
Current Liabilities				
Trade & other Payables		0.00	0.00	
Net Assets		3299.21	5671.38	-589.62
Financed by				
Restricted Fund		3299.21	5671.38	
Unrestricted Fund				-589.62
Total		3299.21	5671.38	-589.62

END