

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT(AISD)

NOTES TO THE ACCOUNTS FOR YEAR ENDED 5 APRIL 2022

Report of the independent examiners to the trustees of AISD.

I report on the Accounts for the year ended 05 April 2022 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 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 expend 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

Laurence Accounting Services

51 Bellevue Court

Nottingham

NG3 3NA

African Institute for Social Development

EXAMINER REPORT FOR THE YEAR ENDED 5 APRIL 2022

Report of the independent examiners to the trustees of AISD.

I report on the Accounts for the year ended 05 April 2022 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 an audit is not required for this year (under section 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

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

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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,

Laurence Accounting Services,

51 Bellevue Court, Nottingham. NG3 3NA

ACCOUNT REPORT 2021/2022

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

SUITE 3 TECHNOLOGY WING

LENTON BUSINESS CENTRES

NG7 2BY

NOTTINGHAM

INCOMING RESOURCES FOR THE YEAR ENDED 05 APRIL 2022

DETAILS	Unrestricted Fund	Restricted	£	£	£
		Fund £	2020	2021	2022
NOTTINGHAM EQUAL	0.00	10,000.00	6,000.00	2,000.00	2,000.00
DERBYSHIRE	0.00	9,987.00	0.00	0.00	9,987.00
TERRENCE HIGGINS TRUST	0.00	19,718.00	13,693.00		6,025.00
NOTTINGHAM CITY COUNCIL					3,443.52
DONATIONS	200.00			200.00	1,130.00
PATRA NOTTINGHAM					500.00
Total Income	200.00	39,705.00	19,693.00	2,200.00	23,085.52

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT
SUITE 3 TECHNOLOGY WINGS
LENTON BUSINESS CENTRES
NG7 2BY

RESOURCES EXPENDED FOR THE YEAR ENDED 05 APRIL 2022

DETAILS	UNRES TRICTED 2021 £	RESTRICTED 2022	2020 £	2021 £	2022 £
Office rent	0.00	2550.72	2550.72	2,763.28	2,550.72
Bank Charges	0.00	0.03	415.91	0.15	0.03
Health Event		4982.90	7396.49	493.00	4,982.90
Room Hire			369.00		
Public Liability Insurance			289.50		
Publicity & Advertisement			100.00		
Volunteers' expenses		200.00	1000.00	1,045.00	200.00
Food Covid 19		1500.00		2,192.50	1,500.00
Food Support		1192.49			1,192.49
PASANTE		283.56			283.56
HIV		834.99			834.99
Health Promotion Summer				501.00	
Telephone		485.91		468.28	485.91
Activities	0.00		1900.00		
TOTAL	0.00	12030.60	14021.62	7,463.21	12,030.60

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SUITE 3 TECHNOLOGY WINGS

LENTON BUSINESS CENTRES

NG7 2BY

VOLUNTEERING FROM 06 APRIL 2021 TO 05 APRIL 2022

MEMBERS & VOLUNTEERS

DESIGNATION	2020	2021	2022	TOTAL
Administrative	6	8	10	24
Board Members	8	8	8	24
Seasonal	43	42	23	103
Total	57	58	41	

NOTE 1

CURRENT ASSETS

Description	2020	2021	2022	TOTAL £
Barclays	5671.38	408.17	11463.09	5671.38
TOTAL	5671.38	408.17	11463.09	5671.38

AFRICAN INSTITUTE FOR SOCIAL
DEVELOPMENT

SUITE 3 TECHNOLOGY WINGS

LENTON BUSINESS CENTRE

NOTINGHAM

NG7 2BY

INCOME STATEMENT FOR THE YEAR ENDED 05 APRIL 2022

DETAILS	NOTE	UNRES TRICTED FUND £	RESTRIC TED FUND £	2020 £	2021 £	2022 £
Income for the year		0.00		19693.00	2,200.00	23,085.52
TOTAL INCOME		200.00	2000.00	19693.00	2,200.00	23,085.52
Resources Expended		0.00	7463.21	14021.62	7,463.21	12,030.60
Total resources expended		0.00	7463.21	14021.62	7,463.21	12,030.60
Net Income for the Year		200.00	-5463.21	5671.38	-5,263.21	11,054.92
Net Income in 2020					5,671.38	
Final Income for 2021					408.17	408.17
Final Income for 2022						11,463.09

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT
 SUITE 3 TECHNOLOGY WINGS
 LENTON BUSINESS CENTRES
 NG7 2BY

BALANCE SHEET AS AT 05 APRIL 2022

DESIGNATION	NOTE	2019 £	2020 £	2021 £	2022 £
Fixed Assets					
		0.00	0.00		0.00
CURRENT ASSETS					
Barclays Bank	1	3299.21	5671.38	408.17	11,463.09
Current Liabilities					
Trade & other Payables		0.00	0.00		0.00
Net Assets		3299.21	5671.38	408.17	11,463.09
Financed by					
Restricted Fund		3299.21	5671.38	208.17	11,263.09
Unrestricted Fund				200.00	200.00
Total		3299.21	5671.38	408.17	11,463.09

END OF ACCOUNT REPORT