

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

Unaudited Financial Statements for the year ended
31st March 2023

Registered Charity No: 1164422.

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT
CHARITY LEGAL AND ADMINISTRATIVE INFORMATION
AS AT 31st MARCH 2023

TRUSTEES AND MANAGEMENT COMMITTEE:

Amdani Juma	Chair.
Alex Asidi	Vice chair
Françoise Muhorakeye	Secretary
Hussein Hassan	
Charmaine Dickson	
Abakar Hassane	

PRINCIPAL OFFICE:

Suite 3
Technology Wings
Nottingham Business Centres
Lenton Boulevard
Nottingham
NG7 2BY

REGISTERED NUMBER: 1164422.

INDEPENDENT EXAMINERS:

Laurent Tchouleng
Qualified Accountant
51 Bellevue Court

Nottingham
NG3 3NA

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

The Trustees present their report with the financial statements of the charity for the period ended 31st March 2023. The financial statements have been prepared using the accounting policies set out on page 10 and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published 16 July 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT is constituted under a document adopted 15th September 2010 and is a registered charity number 1164422. The charity is controlled by this governing document, a deed of trust.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The aim of the organisation is to promote health, support, educate and inform African communities through education, intervention, awareness, advice and campaign.

Enhancing their capacities so that they may integrate enough and grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The programmes carried out by the charity can be broadly categorised as follows:

- Health awareness
- Campaign and promotion
- Integration

Work is carried out by the charity through joint programmes funded by various funding agencies. We believe that this helps utilise local knowledge effectively and assists in our educational work. In all cases, the work is monitored directly by our own Management Committee to ensure that the programme is delivered in accordance with our own standards and to maximise the value to the beneficiary groups. During the year, numerous programmes were delivered in partnership with other organisations such as Nottingham Nottinghamshire Refugee Forum, Belong Nottingham, Cameroon Support Group, Zimbabwe community, Congolese community Kenya community, Nigeria community and other African groups.

The charity is located within the inner city of Nottingham. We work closely with community groups to ensure a co-ordinated effort in the areas in which we operate and to influence longer-term strategies to relieve poverty in development areas of the inner cities. In addition, the charity raises funds through

a network of charitable events, e.g. the training centre, special fundraising events, and the social and community activities

FINANCIAL RESULTS

Information regarding the financial results of the charity for the year ended 31st March 2023 is contained on pages 5 to 15

INVESTMENT POLICY

The Trustees have the power to invest in such assets as they see fit.

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

RISK MANAGEMENT

The Trustees actively review the major risks which the charity faces on a regular basis through monthly Management Committee meetings. Systems have been implemented to mitigate these risks and these systems are reviewed annually.

VOLUNTARY HELP AND GIFTS IN KIND

The Trustees are very grateful to the many volunteers who helped by staffing our health events and activities, during the year.

ORGANISATION

The Trustees in office during the year and up to the date of this report are set out on page 1. The Trustees are appointed by the Management Committee annually.

The charity is controlled by a Management Committee, elected annually by the AISD members.

All property and assets of the charity is vested in the Trustees.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity

and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the charities constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Chair, Amdani Juma

Dated 12 January 2024

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT

REPORT OF THE INDEPENDENT EXAMINERS TO THE TRUSTEES OF AISD

I report on the Accounts for the year ended 31st March 2023 set out on pages 6 to 14.

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 a 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 any 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 gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with 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.

Dated: 12th January 2024

Laurent Tchouleng

Qualified Accountant

51 Bellevue Court

NG3 3NA

Nottingham

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT (AISD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

INCOMING RESOURCES

DETAILS	Unres- tricted Fund	Restric- ted Fund £	£ 2021	£ 2022	£ 2023
NOTTINGHAM EQUAL	0.00	4,000.00	2,000.0 0	2,000.00	0.00
DERBYSHIRE COMMUNITY HEALTH	0.00	19,974.0 0	0.00	9,987.00	9,987.00
TERRENCE HIGGINS TRUST	0.00	19,069.0 0		6,025.00	13,044.0 0
NOTTINGHAM CITY COUNCIL		3,443.52		3,443.52	0.00

DONATIONS	1,330.0 0		200.00	1,130.00	0.00
Total Income	1,330.0 0	43,043.0 0	2,200. 00	22,585. 52	23,031. 00

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT (AISD)
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2023

RESOURCES EXPENDED

DETAILS	UNRE S TRICT ED	RESTRICT ED	2021 £	2022 £	2023 £
Office rent	0.00	2550.72	2,763. 28	2,550.7 2	2,763.28
Bank Charges	0.00	0.03	0.15	0.03	0.00
Health Event		4982.90	493.00	4,982.9 0	2,460.00
Hall Hire					4,679.04
Petrol					60.02

Licence					150.00
Volunteers expenses		200.00	1,045.00	200.00	2,340.28
Food Covid 19		1500.00	2,192.50	1,500.00	0.00
Food Support		1192.49		1,192.49	0.00
PASANTE		283.56		283.56	503.32
HIV		834.99		834.99	1,525.00
Health Promotion Summer			501.00		0.00
Telephone		1436.39	468.28	485.91	482.20
Groupon		189.90			189.90
Sundry		219.00			219.00
Strand banner Thakur		90.00			90.00
Autism Awareness		1200.00			1,200.00
Derby office fees		411.00			411.00
Health promotion cloths		825.00			825.00
Car hiring		800.00			800.00
S4H Sports		502.00			502.00
WSS Community event		412.00			412.00
Winter health		1160.00			1,160.00
East Midlands event		610.00			610.00
Derby Health		203.00			203.00
Day4 Derby banners		600.00			600.00
Roller banner		290.00			290.00
Equipment N Prints		805.00			805.00
Medical documents		450.00			450.00
Transport		779.10			779.10
Interpreters		50.00			50.00
Total		44,052.95	7,463.21	12,030.60	24,559.14

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AFRICAN INSTITUTE FOR SOCIAL DEVELOPMENT (AISD)
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2023

INCOME STATEMENT

DETAILS	NOT E	UNRES TRICTE D FUND £	RESTRI C TED FUND £	2021 £	2022 £	2023 £
Income for the year		0.00	48316.5	2,200.00	23,085.5	23,031.00

			2		2	
TOTAL INCOME		0.00	48316.52	2,200.00	23,085.52	23,031.00
Resources Expended		0.00	44052.95	7,463.21	12,030.60	24,559.14
Total resources expended		0.00	44052.95	7,463.21	12,030.60	24,559.14
Net Income for the Year		0.00	4263.57	5,263.21	11,054.92	-1,528.14
Net Income in 2020				5,671.38		
Final Income for 2021				408.17	408.17	
Final Income for 2022					11,463.09	11,463.09
Final Income for 2023						9,934.95

STATEMENT OF FINANCIAL POSITION

DESIGNATION	NOT E	2021 £	2022 £	2023
Fixed Assets				
			0.00	0
CURRENT ASSETS				
Barclays Bank	1	408.1 7	11,463.0 9	9,934.9 5
Current Liabilities				
Trade & other Payables			0.00	0
Net Assets		408.1 7	11,463.0 9	9,934.9 5
Financed by				
Restricted Fund		208.17	11,263.09	9,934.95
Unrestricted Fund		200.00	200.00	0
Total		408.1 7	11,463.0 9	9,934.9 5

1- ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these Accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The AISD constitutes a public benefit entity as defined by FRS 102.

The Trustees have prepared the Accounts on the going concern basis. See note 9 in relation to going concern.

Income Recognition

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 be 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 accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure heading.

Irrecoverable VAT

The club is exempt from VAT registration; therefore all VAT 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, equipment and labour cost in the club providing services to the users of the club.

Costs of Generating Funds

The costs of generating funds consist of the direct premises costs to be able to service the users of the club.

Allocation of Support and Governance Costs

Support costs have been allocated between governance costs (titled management and administration) and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Tangible Fixed Assets

All assets costing in excess of £1,000 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Realised Gains and Losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund Accounting

Funds held by the charity are:

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

2. EMPLOYEES AND STAFF COSTS

MEMBERS & VOLUNTEERS

DESIGNATION	2021	2022	2023	TOTAL
Administrative	8	10	14	32
Board Members	8	8	8	24
Seasonal	42	23	30	95
Total	58	41	52	151

No employee received remuneration.

3. TRUSTEES REMUNERATION

No trustees were remunerated.

4. TANGIBLE FIXED ASSETS

All tangible fixed have been depreciated up to their original cost. Their current value is actually £nil.

Current assets

Description	2021	2022	2023	Total £
Barclays	408.17	11,463.09	9,934.95	21,806.21
Total	408.17	11,463.09	9,934.95	21,806.21

5- INDEPENDENT EXAMINERS PROVISION OF OTHER SERVICES

In common with many other businesses of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities, provide tax advice, represent us, as necessary, at tax tribunals and assist with the preparation of the financial statements.

6- UNRESTRICTED FUNDS

No voluntary donations have been received during 2023.

7 - RESTRICTED FUNDS

Analysis of the source and application of restricted funds during the year is as follows:

Derbyshire Community Health £9,987

Terrence Higgins Trust £13,044

Totalling £23,031

	Notes	Derbyshire Community Health	Terrence Higgins Trust	Sub Total
Balance as at 31 March 2022				£11,463.09
Grant Receivable in 2023		£9,987.00	£13,044.00	£23,031.00
Sub total				£34,494.09
Health activities				(£24,559.14)
Balance at 31 March 2023				£9,934.95

8. GOING CONCERN

In determining the appropriate basis of preparation of the financial statements for the year ended March 31st, 2022, the Committee are required to consider whether African Institute for Social Development can continue in operational existence for the foreseeable future.

The Committee has concluded that it is appropriate to adopt the Going Concern basis, having undertaken a rigorous assessment of the financial forecasts, with specific consideration to the income and expenditure position of AISD in the context of the current COVID-19 pandemic in the UK, rising inflation rates and the current cost of living crisis.

At 31 March 2022 , the charity restricted funds were in surplus by £11463.09. The organisation has made a surplus on restricted funds for the financial year ending March 31st, 2023, £9,934.95

The Trustees were satisfied that the plans in place by the organisation would continue to show a restricted funds surplus and will continue to keep the unrestricted funds and restricted funds in surplus for the foreseeable future. The Trustees have a reasonable expectation that the Organisation will be able to continue in operation and meet its liabilities as they fall due