



Faith-Based Global Human Development

CONGRESS WBN 1089807  
REPORTS AND ACCOUNTS  
YEAR ENDED 30 SEPTEMBER 2022

Congress House  
250-256 Kingsland Road  
Hackney  
London  
E8 4DG  
0207 249 6633

## CONGRESS WBN 1089807

LEGAL & ADMINISTRATIVE DETAILS  
YEAR ENDED 30 SEPTEMBER 2022

REGISTERED ADDRESS	Congress House 250-256 Kingsland Road Hackney London E8 4DG
CHARITY NUMBER	1089807
GOVERNING DOCUMENT	Declaration of Trust dated 1 September 2000
TRUSTEES	Dr Noel Woodroffe Paul Humberstone Paul Lindo
PRINCIPAL BANKERS	HSBC Bank PLC
INDEPENDENT EXAMINER	George A Kitcher FCA Regus 15th Floor, Brunel House 2 Fitzalan Road Cardiff CF24 0EB

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## CONGRESS WBN 1089807

TRUSTEE REPORT  
YEAR ENDED 30 SEPTEMBER 2022

The trustees have pleasure in presenting their report for the year ended 30 September 2022.

## OBJECTS

The objectives Congress WBN are focused on effecting human, social and national transformation through the propagation of clearly defined faith based, moral, ethical, and values-based principles, patterns, and approaches. The organisation is composed of eight sectors of strategic global initiatives involving networks of professional groups, educational institutions, businesses, churches, individual national leaders, university students, and global technology initiatives.

## STUCTURE, GOVERNANCE AND MANAGEMENT

The trustees consider the board of trustees in charge of directing and controlling the charity. Meetings of the trustees are quorate and regular with additional communication between meetings. Routine discussions include the wellbeing of volunteers, the development of new philosophical & operational platforms, upcoming programmes or events, the level of reserves, the financial position and risk management.

The operational management of the charity is delegated to Paul Lindo. With a leadership team of volunteers, regular leadership meetings are convened to review the charity's programmes and set targets to be achieved in line with the objects of the charity.

## REVIEW OF ACTIVITIES

The past year has been a momentous one for our charity. Having successfully navigated the challenges brought about by the global (Covid-19) pandemic, we are pleased to report that we were able to resume full operations, having previously faced restrictions that limited in-person gatherings and face-to-face activities.

A major highlight of the year was the completion of the Congress House Renovation Project. This crucial milestone now enables us to facilitate various community gatherings and administer wider regional projects more effectively. Two such projects were the Nicaragua Disaster Recovery effort, and the Ukraine War Relief initiative where resources were channelled to support individuals and communities in need.

Additionally, we organized a regional youth event in the Republic of Ireland, bringing together over 120 young people from across Europa region. This gathering provided a vital platform for important developmental and networking opportunities for young people aged 15-23, fostering a sense of unity and collaboration among our youth participants.

Overall, the year 2022 has proven to be an outstanding testament to our resilience and ongoing commitment to fulfilling our core objectives and making a positive impact on the communities we serve.

## FINANCIAL REVIEW

### Income Generation

The charity does not undertake fund raising activities. Instead, it is funded by the financial contributions of individuals and connected communities committed to its values and objectives.

### Financial Performance

Total Incoming resources for the year to 30<sup>th</sup> September was £258k. c79% (£204k) of this is made up of individual charitable donations (see page 8). Individual donations continue to grow, increasing by 2% over the previous year. Donations reduced overall by 8% between years due to the fall in income received from connected communities.

Operating Expenditure was £227k for the year, (£287k in 2020/21). The completion of renovation of Congress House was a significant proportion of the premises expense in year (see page 12). As the charity returns to typical operating levels, the costs of seminars and conferences aligned to the objectives of the Trust have increased accordingly.

### Investment Policy

The trustees undertake an annual review of the operations of the charity to determine opportunities for investment. By default, the charity holds in reserve funds intended for future events and activities in the coming months.

### Risk Management

The trustees have considered the relevant operational, financial and compliance risks for the charity and have taken steps to mitigate:

- a. Financial Risks  
This includes unplanned tapering of financial contributions thereby causing the trust to be unable to meet its financial obligations. This has been mitigated by the trust through the regular convening of the finance committee wherein the trust receives regular up to date financial information to enable the trustees to plan accordingly.
- b. Operational Risks  
This includes the inappropriate management of volunteers leading to defamation and damage to reputation. This is mitigated by reporting structures being in place to enable trustees to review operational issues in a timely manner. A constantly managed culture of values-based functionality embedded in the operational structures of the organisation also mitigates against this risk.
- c. Compliance Risk  
The trustees recognise the risk of becoming non-compliant either to changes in statute or by outdated policies and procedures. The risk is mitigated by the work of their compliance team who routinely report and advise on changing legal/policy requirements.

### Reserves Policy

The trustees aim to maintain current assets at a level which equates to a month of unrestricted charitable expenditure. With robust cash and account monitoring systems in place, the trustees consider that this level provides sufficient funds to enable financial obligations to be met and allow for sufficient time to review and revise its ongoing commitments should a decrease in income be recognised. The level of current assets at 30<sup>th</sup> September 2022 was £167k. Unrestricted charity expenditure is £19k a month on average. The current level of reserve is therefore adequate as per the above policy.

## TRUSTEE RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report 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 requires the charity trustees to prepare financial statements in each 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 of the charity for that period. In preparing the financial statements, the trustees are required to:

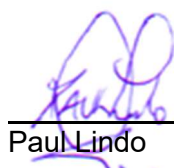
- i. Select suitable accounting policies and then apply them consistently;
- ii. Observe the methods and principles in the applicable Charities SORP;
- iii. Make judgments and estimates that are reasonable and prudent;
- iv. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- v. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue operations.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and 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. Legislation in the United Kingdom governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

## APPROVAL

This report was approved by the trustees and signed on their behalf on 24<sup>th</sup> July 2023 by:

  
\_\_\_\_\_  
Paul Lindo

## CONGRESS WBN 1089807

## Statement of Financial Activities for the year ended 30 September 2022

<b>Incoming Resources</b>	Note	Unrestricted Funds	Total Funds 2022	Total Funds 2021
		£		£
<i>Charitable Income</i>				
Individual Donations	1	203,704	203,704	200,169
KCN Contributions		54,353	54,353	80,435
Book & CD Sales		27	27	0
		258,084	<u>258,084</u>	<u>280,604</u>
<i>Other Income</i>				
Bank Interest Received		2	2	4
<b>Total Incoming Resources</b>		<b>258,086</b>	<b><u>258,086</u></b>	<b><u>280,608</u></b>
<i>Resources Expended</i>				
Expenditure in furtherance of charitable objectives				
Other Operating Costs	3	226,904	226,904	287,665
<b>Total Resources Expended</b>		<b>226,904</b>	<b><u>226,904</u></b>	<b><u>287,665</u></b>
Net Movement in Funds		<b>31,182</b>	<b><u>31,182</u></b>	<b><u>-7,058</u></b>
Fund Balances, 1 October		135,969	135,969	143,026
<b>Fund Balances, 30 September</b>		<b>167,151</b>	<b><u>167,151</u></b>	<b><u>135,969</u></b>

The above funds are unrestricted as to purpose.

All movements of funds and all recognised gains and losses are included above.


The notes on pages 10 to 13 form part of these accounts.

## CONGRESS WBN 1089807

Balance Sheet as at 30 September 2022

Description	Note	2022	2021
			£
<u>Current Assets</u>			
Cash at Bank	4	165,791	144,414
Cash in Hand		1,360	2,060
Debtors & Prepayments	5		9,495
		167,151	155,969
<i>Creditors: amounts falling due within one year</i>			
Creditors & Accruals	6		-20,000
Net Current Assets		167,151	135,969
NET ASSETS		<b>167,151</b>	<b>135,969</b>
Unrestricted Funds			
General Fund	SOFA	167,151	135,969
TOTAL FUNDS		<b>167,151</b>	<b>135,969</b>

## APPROVAL

Approved by the Trustees on 24<sup>th</sup> July 2023 and signed on their behalf by:

  
 \_\_\_\_\_
   
 Paul Lindo

The notes on pages 10 to 13 form part of these accounts.



CONGRESS WBN 1089807  
Notes to the accounts for the year ended 30 September 2022

## 1. Accounting Policies

### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

### (b) Funds structure

The unrestricted funds are available to be spent on the furthering of the objects of the charity as seen fit and proper by the trustees.

### (c) Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations from members and other donations are recognised when received.

Income in respect of HMRC Gift Aid claims is recognised when the claim has been submitted to HMRC.

Interest on funds held on deposit is included upon notification of the interest payable by the Bank.

### (d) 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 quickly.

All expenditure is recognised on an accruals basis.

## CONGRESS WBN 1089807

Notes to the accounts for the year ended 30 September 2022 – continued

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure line for which it was incurred.

(f) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include any costs incurred relating to trustee board meetings. For the period governance cost was £nil (2019/20 £nil)

(h) Charitable activities

The expenditure on charitable activities is shown in note 3.

(i) Tangible fixed assets and depreciation

The charity does not have any tangible fixed assets

(j) Pensions

The charity does not have any employees and does not pay into any pension funds on behalf of anyone.

**2. Related party transactions and trustees' expenses and remuneration**

Trustees offer their time and skill freely without remuneration.

The board of trustees have commissioned Portal Consulting Service Ltd (PCS) to undertake a process of capacity building, including management and operations reviews. Paul Lindo is a director of PCS. PCS has a successful track record of delivering such capacity building programmes to its customer base. During the year £6,000 was paid to PCS for services. (£6,000 2020/21). These costs are included in General cost category of the operating expenditure.

## CONGRESS WBN 1089807

Notes to the accounts for the year ended 30 September 2022 – continued

**3. Operating costs on charitable activities**

<b>Operating Costs</b>	<b>General Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>		
Utilities	1,511	1,511	2,985
Communication	4,432	4,432	3,367
Rents & Hires	64,532	64,532	64,299
Travel	21,537	21,537	44,771
Hotel Accommodation	1,066	1,066	-
Premises	55,688	55,688	121,838
Bank Charges	720	720	174
General	38,287	38,287	25,594
Gifts and Donations	16,406	16,406	21,518
Office & Admin	6,193	6,193	3,120
Seminars & Conferences	16,531	16,531	-
<b>Total</b>	<b>226,904</b>	<b>226,904</b>	<b>287,666</b>

## CONGRESS WBN 1089807

Notes to the accounts for the year ended 30 September 2022 – continued

	2022	2021
<b>4</b> <u>Cash at Bank</u>	£	£
HSBC - CWBN (Savings)	2,950	22,996
HSBC - CWBN	5,067	2,985
HSBC - ECEL	104,424	70,757
HSBC – GCT		
HSBC – ORC	38,016	32,744
HSBC – CWBN_RC	15,334	14,932
	<u>165,791</u>	<u>144,414</u>
<b>5</b> <u>Debtors &amp; Prepayments</u>		
Debtors	0	9,495
Prepayments	0	0
	<u>0</u>	<u>9,495</u>
All debtors and prepayment in 2021 and 2022 relate to unrestricted funds		
<b>6</b> <u>Creditors &amp; Accruals</u>		
Creditors		
Accruals	0	20,000
	<u>0</u>	<u>20,000</u>

All creditors relate to unrestricted funds

**Independent Examiner's Report to the Trustees of:****CONGRESS WBN**

I report on the accounts of the trust for the year ended 30 September 2022 which are set out on pages 8 to 13.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the general directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 you as trustees on any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit and consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited in those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounting to be reached.

George Kitcher  
Chartered Accountant