

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2021

Charity Number: 1093453

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

FINANCIAL STATEMENTS FOR THE YEAR

31 DECEMBER 2021

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TRINITY PRESBYTERIAN CHURCH OF GHANA, LONDON CONGREGATION

CHARITY INFORMATION

Trustees	Dr Emmanuel Owusu Akuffo	(Senior Presbyter)
	Ms Maurine Donkor	(Session Clerk)
	Mr Emmanuel Amponsah	(Treasurer)
	Ms Joyce Asare	
	Ms Felicity Asantewaa	
	Ms Rebecca Darko	
	Dr Ampaabeng Kyeremeh	
	Mr Ebenezer Kofi Marfo	
	Ms Christiana Odartey	
	Mr Ebenezer Ofe-Boakye	
	Mrs Comfort Ofosuhene Ofei	
	Mr Kwabena Osei-Bonsu	
Other Session Members	Rev Henry Addo Darko	
	Rev David Asante Akuffo	
	Ms Ivy Thompson	
	Mr Kwaku Amoako	
Registered Office	Trinity Presbyterian Church of Ghana	
	London Congregation	
	South Lee Christian Centre	
	Baring Road	
	London SE12 0PW	
Principal Bankers	Barclays Bank Plc	
	Croydon Business Centre	
	P O Box 3	
	1 North End	
	Croydon	
	Surrey CR9 1UF	
Charity Registration No.	1093453	
Accountants	Peter Kwakwa FCCA	
	CHARTERED CERTIFIED ACCOUNTANT	
	55 Barville Close	
	St. Norbert Road	
	London SE4 2LN	

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees of the church present their report together with the financial statements for the year ended 31 December 2021. The Trustees have adopted the provisions of the Accounting and Reporting Charities guide issued in 2005 and the Statement of Recommended Practice (SORP) in preparing the Annual Report and Financial Statement of the church.

The Trustees are elected from the congregation by the entire membership of the church through a secret ballot. They serve for a period of four years and are eligible for re-election for another four year term. The Trustees control and manage the day to day activities of the church.

GOVERNANCE AND INTERNAL CONTROL

The Trustees meet once a month, to discuss all relevant matters. When required, an emergency meeting can be called outside these scheduled meetings. They have considered whether there are any major risks that the church may currently be exposed to and, thus far, are of the opinion that none exist. They consider that, good financial control and monitoring within the Trustees and the entire congregation would serve to mitigate any such risk that may come up.

OBJECTIVES

The objectives of the Church is to advance religion in accordance with the Christian faith by means of education and training, the relief of poverty and religious activities.

PUBLIC BENEFIT STATEMENT

Trinity Presbyterian Church of Ghana, London Congregation is a registered charity in the UK. Legally, all charities must carry out charitable purposes for public benefit. The advancement of religion is a recognised charitable purpose. The Trustees refer to the Charities Commission's guidance on provision of Public Benefit as best guide and practice to follow.

The Trustees are of the opinion that one way the public can benefit is by making our facilities available to the people who can make use of them to their benefit. We have therefore welcomed requests from various organisations to make use of our facilities at minimal or no cost. The Church premises and its facilities are also put at the disposal of Baring Primary School, the local primary school.

The Church takes its responsibility as a charity seriously.

The Church also helped to promote social well-being by supporting the activities of some charities.

It also seeks to be as inclusive as possible in its work and aims to reach out to people of all ages from different ethnic and cultural backgrounds.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 - continued

FINANCIAL REVIEW

The main source of funds for the church are voluntary contributions through Offertories, Tithes, Thanksgiving and Annual Harvests during Sunday Services. Details of the church's financial activities for the year and the state of affairs as at 31 December 2021 are set on pages 5 to 13

The Church incurred a surplus of £20,230 from ordinary activities, (2020: £14,451 deficit).

RESERVES

The Church needs to have sufficient reserves to cover known liabilities and contingencies, absorb any losses and take advantage of changes and opportunities. The Trustees provide for this by putting aside a portion of our current unrestricted income as a reserve against future uncertainties.

Having considered the source of income, mainly, from donations and contributions by the congregation, and the extent to which expenditure is committed, it is the policy of the Trustees to maintain the unrestricted reserves to a level approximating six months of forthcoming unavoidable operational expenditure,

In deciding upon the reserve policy, the Trustees were guided by:

- Likely income in future years, taking into account the reliability of each income and the prospect for opening up new sources
- Likely income in future years, taking into account the reliability of each income
- Any future needs or opportunities not likely to be met out of income
- Likely expenditure in future years on the basis of planned activity

Taking into account the need to cover:

- Usual running costs
- Surplus funds to cover unforeseen expenditure
- Property repairs and maintenance
- Planned development

Total funds held as at 31 December 2021 was £428,034 (2020 £399,976). These funds included £63,000 designated for the building of a gallery and £124,632 belonging to groups within the Church. The effective free reserve is £29,958. The Trustees acknowledge that this is low and serious efforts need to go into the rebuild of the reserves. The trustees aim to continuously build up the reserve in the coming years.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 - continued

STATEMENT OF TRUSTEES RESPONSIBILITIES

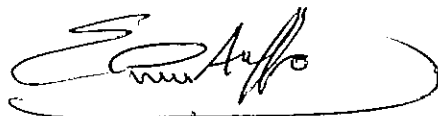
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Laws applicable to charities in England and Wales require the Trustees to prepare financial statements for each financial year. This should give a true and fair view of the charity's incoming resources and the application of resources for that year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures 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 operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulation 2008. They are also responsible for safeguarding the assets of the charity. They are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Dr Emmanuel Owusu Akuffo
Senior Presbyterian / Trustee

Date: 22/10/2022

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
		General	Designated			
	Note	£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	121,354			121,354	128,737
Activities for generating funds	3	32,446	44,236	-	76,683	44,173
Investment income	4	228	-	-	228	356
Total incoming resources		154,028	44,236	-	198,265	173,266
RESOURCES EXPENDED						
Charitable activities:						
Ministerial costs	6	21,042	-	-	21,042	33,512
Costs of church activities	7	110,492	36,409	-	146,902	148,039
Grants payable and restricted donations passed on	8	440	-	-	440	2,150
Governance costs	9	1,824	-	-	1,824	3,915
South London District Set Up Costs W/off		0			0	0
Total resources expended		133,798	36,409	-	170,208	187,616
Net incoming/(outgoing) resources before transfers		20,230	7,827		28,057	(14,350)
Net movement in funds		20,230	7,827		28,057	(14,350)
Total Resources b/fwd 1 January 2021		220,171	116,805	63,000	399,976	414,326
Total Resources c/fwd 31 December 2021		£ 240,401	£ 124,632	£ 63,000	£ 428,033	£ 399,976

(Note 17)

(Note 15)

The notes on pages 7 to 13 form part of these financial statements

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

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BALANCE SHEET AS AT 31 DECEMBER 2021

		Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
		General	Designated			
	Note	£	£	£	£	£
FIXED ASSETS						
Tangible assets	12	705,536	-	0	705,536	731,320
Investments		-	-	0	-	-
		<u>705,536</u>	<u>-</u>	<u>0</u>	<u>705,536</u>	<u>731,320</u>
CURRENT ASSETS						
Debtors	13	2,000	-	0	2,000	0
Bank and cash balances	14	<u>29,958</u>	<u>34,615</u>	<u>63,000</u>	<u>127,573</u>	<u>124,523</u>
		31,958	34,615	63,000	129,574	124,523
CURRENT LIABILITIES						
Creditors payable within one year	15	<u>50,740</u>	<u>-</u>	<u>0</u>	<u>50,740</u>	<u>68,236</u>
NET CURRENT ASSETS		<u>(18,781)</u>	<u>34,615</u>	<u>63,000</u>	<u>78,834</u>	<u>56,288</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		686,755	34,615	63,000	784,371	787,608
Creditors payable after one year	16	356,337	-	0	356,337	387,631
TOTAL NET ASSETS		<u><u>330,419</u></u>	<u><u>34,615</u></u>	<u><u>63,000</u></u>	<u><u>428,034</u></u>	<u><u>399,976</u></u>
THE FUNDS OF THE CHARITY						
Funds:						
General Unrestricted funds	18	240,401	-	0	240,401	220,172
Designated Unrestricted funds	19		124,632		124,632	116,805
Restricted funds	17	<u>-</u>	<u>-</u>	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>
		<u><u>240,401</u></u>	<u><u>124,632</u></u>	<u><u>63,000</u></u>	<u><u>428,034</u></u>	<u><u>399,977</u></u>

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APPROVED by the Church Meeting held on
and signed on its behalf by Emmanuel Amponsah (Treasurer / Trustee)

.....
(Signature)

The notes on pages 7 to 13 form part of these financial statements

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 ACCOUNTING POLICIES

1a Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued by the Charity Commission. The accruals basis of accounting has been adopted, and the principal accounting policies set out below are applied consistently.

1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subject to restrictions on their expenditure as imposed by the donor, or contained in the terms of a grant.

Endowment funds are funds the capital of which must be maintained; normally only income arising from investment of the endowment may be used, either as restricted or unrestricted funds depending on the purpose and terms on which the endowment was established.

1c Tangible Fixed Assets

All assets costing more than £1,000 are capitalised.

Depreciation is provided on tangible fixed assets at the following annual rates calculated to write off assets over their estimated useful lives:

Freehold Property & Church Manse	Over 50 years
Choir robes, Communion cups and Musical Instruments	10% straight line (over 10 years)
Equipment, Fixtures & Fittings	25% straight line (over 4 years)
Motor vehicles	25% straight line (over 4 years)

1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is generally recognised when it is receivable.

1e Resources Expended

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

1f Taxation

The church is a registered charity within the meaning of the Taxes Acts.

Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
2 VOLUNTARY INCOME					
Tithes and Offerings:					
General Collections	26,570			26,570	18,686
Tithes	70,042			70,042	71,929
Gift aid - Tax refund	13,450			13,450	23,900
Sundries	259			259	362
Special Offerings and donations					
Thanks Offering	11,033			11,033	13,860
	<u>£ 121,354</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 121,354</u>	<u>£ 128,737</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Church lettings	13,838			13,838	14,388
Fund raising events:					
Harvest	18,609			18,609	500
Group Funds		44,236		44,236	29,285
	<u>£ 32,446</u>	<u>£ 44,236</u>	<u>£ -</u>	<u>£ 76,683</u>	<u>£ 44,173</u>
4 INVESTMENT INCOME					
Bank Interest	8			8	69
Loyalty Reward	219			219	287
	<u>£ 228</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 228</u>	<u>£ 356</u>
5 COSTS OF GENERATING FUNDS					
Cost of fund raising events					
Harvest expenditure	-			0	0
	<u>£ 0</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 0</u>	<u>£ 0</u>

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
6 MINISTERIAL COSTS					
District assessment costs	7,200	0	0	7,200	20,292
Other District Expenses	692			692	300
Ministers/Preachers expenses	10,000			10,000	7,920
Wages - Catechist	3,150			3,150	5,000
	<u>£ 21,042</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 21,042</u>	<u>£ 33,512</u>

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
	General	Designated	Funds	2021	2020
	£	£	£	£	£
7 COSTS OF CHURCH ACTIVITIES					
Church costs:					
Mortgage Servicing	8,576			8,576	9,499
Insurance	3,810			3,810	4,986
Buildings refurbishment & maintenance	13,150			13,150	17,334
Electricity	6,584			6,584	6,340
Gas	4,228			4,228	4,203
Cleaning expenses	7,824			7,824	8,328
Church Band expenses	750			750	1,490
Salaries for Administration (included in Note 11)	6,000			6,000	6,000
National Insurance & Pay as You Earn	2,525			2,525	2,190
Church Visits and General Welfare	1,050			1,050	990
Communion Expenses	185			185	113
	<u>54,683</u>	<u>-</u>	<u>-</u>	<u>54,683</u>	<u>61,474</u>
Management and Administration:					
Postage & Stationery	812			812	2,389
Motor & travel expenses	3,905			3,905	1,293
Telephone expenses	6,019			6,019	10,113
Computing expenses	271			271	-
Bank charges	1,189			1,189	1,309
Rental of equipment	13,226			13,226	13,409
Fixed Assets Under £1,000	2,059			2,059	0
Alarm	1,653			1,653	1,366
Sundry expenses	676			676	307
	<u>29,811</u>	<u>-</u>	<u>-</u>	<u>29,811</u>	<u>30,187</u>
Other programmes:					
Hospitality expenses	255			255	1,460
Group expenses		36,409		36,409	29,184
	<u>255</u>	<u>36,409</u>	<u>-</u>	<u>36,664</u>	<u>30,644</u>
Other expenses					
Loss/(profit) on disposal of tangible asset				-	-
Depreciation and Amortisation	25,783			25,783	25,783
Anniversary Cloth	(40)	0	0	(40)	50
	<u>25,743</u>	<u>-</u>	<u>-</u>	<u>25,743</u>	<u>25,733</u>
	<u>£ 110,492</u>	<u>£ 36,409</u>	<u>£ -</u>	<u>£ 146,902</u>	<u>£ 148,039</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
	General	Designated			
	£	£	£	£	£
8 DONATIONS					
Other donations	440			440	2,150
	<u>£ 440</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 440</u>	<u>£ 2,150</u>
9 GOVERNANCE COSTS					
Independent Examiner	1,200			1,200	1,200
Training costs	624			624	90
Accounting Services	-			-	195
Legal Fees	-			-	2,430
	<u>£ 1,824</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 1,824</u>	<u>£ 3,915</u>
10 EMPLOYMENT COSTS					
Wages and salaries	£ 19,150			19,150	18,000
Employer's NIC	2,181			2,181	2,499
	<u>21,331</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 21,331</u>	<u>£ 20,499</u>

No employee received emoluments of more than £60,000

During the year, the Trust had many voluntary staff

No salaries have been paid to Trustees during the year.

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11 TANGIBLE FIXED ASSETS

	Freehold Buildings £	P A Systems £	Equipment £	Motor Vehicles £	Church Manse £	Total £
Costs						
Brought forward 1 January 2021	800,000	68,831	0	0	242,000	1,110,831
Additions in the year		-				-
Released in the Year		0	0	0		0
Disposals in the year						
Carried forward 31 December 2021	<u>800,000</u>	<u>68,831</u>	<u>0</u>	<u>0</u>	<u>242,000</u>	<u>1,110,831</u>
Depreciation						
Brought forward 1 January 2021	261,333	58,081	0	0	60,097	379,511
Depreciation for year	16,000	4,943	0		4,840	25,783
Released in the year		0	0	0		0
Carried forward 31 December 2021	<u>277,333</u>	<u>63,025</u>	<u>0</u>	<u>0</u>	<u>64,937</u>	<u>405,295</u>
Net Book Values						
As at 31 December 2021	<u>522,667</u>	<u>5,806</u>	<u>0</u>	<u>0</u>	<u>177,063</u>	<u>705,536</u>
As at 31 December 2020	<u>538,667</u>	<u>10,750</u>	<u>0</u>	<u>0</u>	<u>181,903</u>	<u>731,320</u>

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

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**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

	General £	Unrestricted Funds Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
13 DEBTORS					
Wages and Salaries	2,000	0		2,000	0
	<u>£ 2,000</u>	<u>£ 0</u>	<u>£ -</u>	<u>£ 2,000</u>	<u>£ 0</u>
14 BANK AND CASH BALANCES					
Barclays Premium	17,476	0	63,000	80,476	79,714
Barclays Current	11,519	-		11,519	3,459
Nationwide	-	-		0	10,754
Group funds		34,615		34,615	29,633
Cash in hand	963			963	963
	<u>£ 29,958</u>	<u>£ 34,615</u>	<u>£ 63,000</u>	<u>£ 127,573</u>	<u>£ 124,523</u>
15 CURRENT LIABILITIES					
Creditors payable within one year:					10,225
Loans - Mortgage from Barclays Bank Plc < 1yr (note 1)	33,000			33,000	33,000
South London District Assessment	16,540			16,540	34,036
Independent Examiner	1,200			1,200	1,200
	<u>£ 50,740</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 50,740</u>	<u>£ 68,236</u>
The mortgage from Barclays Bank Plc balance of £33,000 (2020: £33,000) Included In current liabilities represents the portion the principal payable within one year.					
16 LONG TERM LIABILITIES					
Creditors payable after more than one year:					
Loans - Mortgage from Barclays Bank Plc > 1yr	389,337			389,337	420,631
Mortgage from Barclays Bank Plc < 1yr maturity (note	(33,000)			(33,000)	- 33,000
	<u>£ 356,337</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 356,337</u>	<u>£ 387,631</u>
The mortgage loan from Barclays Is secured on the church premises and the church manse.					
17 RESTRICTED FUNDS					

The restricted funds In the year and the previous year is the building fund which remains the same

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18 UNRESTRICTED FUNDS	At 1 Jan 21	Incoming resources	Outgoing resources	Transfer	At 31 Dec 21
General funds	220,171	20,230	0		240,401
	<u>£ 220,171</u>	<u>£ 20,230</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 240,401</u>

19 DESIGNATED FUNDS	At 1 Jan 21	Incoming resources	Outgoing resources	Loan	At 31 Dec 21
Building funds	63,000				63,000
Benjamin Larsey		685	-		685
Evelyn Duah		5,000	4,295		705
Grace Brown		1,740	1,560		180
Christiana Graham		370	370		-
Donation (Ring Fenced)	-	2,080	2,080		-
Homeless Offertory	567	-	-		567
Welfare Committee	57,887	6,229	5,537		58,579
Church Welfare	315	-	100		415
Women's Fellowship	5,226	12,515	6,990		10,751
Singing Band	10,711	7,795	9,442		9,064
YPG	1,928	-	-	-	1,928
YAF	6,261	195	215		6,241
Bible Study & Prayer Group	9,703	1,725	1,860		9,568
Men's Fellowship	7,238	1,467	1,050	-	7,655
Junior Y	250	872	480	-	642
Children Service	10,315	369	-		10,684
Church Choir	7,344	745	1,630		6,459
Presbyterian Church of Ghana - Land Deposit	- 1,900	2,000	1,000		- 900
Europe Presbytery - Manse Purchase		450			450
Moderator Appeal for Funds	961	-	-		961
	<u>£ 179,806</u>	<u>£ 44,236</u>	<u>£ 36,409</u>	<u>£ 0</u>	<u>£ 187,633</u>

20 RELATED PARTY

There was no hospitality expenses paid to any Trustee during the year (2020 -NIL).

In Note 7, under Administrative Costs, three Trustees were paid £ (2020 - NIL)

The breakdown is as follows:

2021	2020
-	-
-	-
-	-
<u>-</u>	<u>-</u>

TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION

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FINANCIAL STATEMENTS YEAR ENDED
31 DECEMBER 2021

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 13 for the year ended 31 December 2021.


Emmanuel Ampomah

Date: 22/10/2022

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Trinity Presbyterian Church of Ghana - London Congregation for the year ended 31 December 2021, which are set on pages 1 to 13.

Respective responsibilities of Trustees and Independent Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts and consider that 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.

Having satisfied myself that the Charity is not subject to audit under the company law and is eligible for independent examination, it is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
3. to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions of 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 you as 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 matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Peter Kwakye FCCA
CHARTERED CERTIFIED ACCOUNTANT
88 Berville Close
81, Norbert Road
London SE4 2LN

Date: 22/10/2022