

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

TRUSTEES' REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

Charity Number: 1093453

**TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION**

**FINANCIAL STATEMENTS FOR THE YEAR
31 DECEMBER 2023**

CONTENTS

	Page
Charity information	1
Trustees & Presbyters Report	2 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13
Treasurer's statement	14
Independent examiner's report	14

TRINITY PRESBYTERIAN CHURCH OF GHANA, LONDON CONGREGATION

CHARITY INFORMATION

Trustees	Mr David Osei - Ofori	(Senior Presbyter)
	Mr Emmanuel Apau Danso	(Session Clerk)
	Ms Beatrice Naa Bersah Mettle - Nunoo	(Treasurer)
	Ms Lydia Yaa Amofo	
	Ms Felicity Asantewaa	
	Ms Rebecca Asantewa Darko	
	Mrs Doris Owusu	
	Mr Francis Kofi Katey	
	Mr Eric Kwame Nkansah	
	Mr Wiafe Osei - Bonsu	
	Mr Prince Kwame Osei - Tutu	
Other Session Members	Rev Dr Victor Okoe Abbey	
	Rev David Asante Akuffo	
	Mr Kwaku Amoako	
	Ms Doreen Boateng	
	Ms Linda Koranteng Oduro	
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 2023

The Trustees of the Church present their report together with the financial statements for the year ended 31 December 2023. The Trustees have adopted the provisions of the Accounting and Reporting Charities guide issued in 2008 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. The Church inducted into office New Trustees on 13th August 2023.

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 2023 - 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 2023 are set on pages 5 to 13

The Church incurred a deficit of £14,742 from ordinary activities, (2022: £16,268 surplus).

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 2023 was £449,015 (2022 £455,585). These funds included £63,000 designated for the building of a gallery and £144,090 belonging to groups within the Church. The total free reserves is low. This is due to the joint effect of the Cost of Living Crisis resulting in an increase in demand for help and a reduction in donations. The Trustees aim to continuously build up the reserve in the coming years.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 - 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 and its incoming resources and application of resources of the Charity 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 2022 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



Mr David Osei - Ofori
Senior Presbyter / Trustee

Date: 15/4/24

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2023

		Unrestricted Funds		Restricted Funds	TOTAL	TOTAL
		General	Designated	Funds	2023	2022
	Note	£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	166,637			166,637	173,481
Activities for generating funds	3	56,382	52,441	-	108,823	82,612
Investment income	4	1,187	-	-	1,187	600
Total incoming resources		224,206	52,441	-	276,648	256,692
RESOURCES EXPENDED						
Costs of generating funds	5	2,385	-	-	2,385	1,640
Charitable activities:						
Ministerial costs	6	50,891	-	-	50,891	39,539
Costs of church activities	7	179,842	44,269	-	224,112	182,991
Grants payable and restricted donations passed on	8	746	-	-	746	1,750
Governance costs	9	5,084	-	-	5,084	3,200
South London District Set Up Costs W/off		0			0	0
Total resources expended		238,948	44,269	-	283,217	229,140
Net incoming/ (outgoing) resources before transfers		(14,742)	8,172	-	(6,570)	27,551
Net movement in funds		(14,742)	8,172	-	(6,570)	27,551
Total Resources b/fwd 1 January 2023		256,669	135,916	63,000	455,585	428,034
Total Resources c/fwd 31 December 2023		£ 241,927	£ 144,088	£ 63,000	£ 449,015	£ 455,585
			(Note 17)	(Note 15)		

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

TRINITY PRESBYTERIAN CHURCH OF GHANA
LONDON CONGREGATION

6

BALANCE SHEET AS AT 31 DECEMBER 2023

		Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
		General	Designated			
	Note	£	£	£	£	£
FIXED ASSETS						
Tangible assets	11	658,050	-	0	658,050	679,753
Investments		-	-	0	-	-
		<u>658,050</u>	<u>-</u>	<u>0</u>	<u>658,050</u>	<u>679,753</u>
CURRENT ASSETS						
Debtors	12	0	-	0	0	0
Bank and cash balances	13	10,848	49,650	63,000	123,498	142,010
		<u>10,848</u>	<u>49,650</u>	<u>63,000</u>	<u>123,498</u>	<u>142,010</u>
CURRENT LIABILITIES						
Creditors payable within one year	14	42,568	-	0	42,568	47,837
NET CURRENT ASSETS		<u>(31,720)</u>	<u>49,650</u>	<u>63,000</u>	<u>80,931</u>	<u>94,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		626,330	49,650	63,000	738,980	773,926
Creditors payable after one year	15	289,965	-	0	289,965	318,342
TOTAL NET ASSETS		<u>336,364</u>	<u>49,650</u>	<u>£ 63,000</u>	<u>449,015</u>	<u>455,585</u>
THE FUNDS OF THE CHARITY						
Funds:						
General Unrestricted funds	17	241,927	-	0	241,927	256,669
Designated Unrestricted funds	18		144,088		144,088	135,916
Restricted funds	16	-	-	63,000	63,000	63,000
		<u>241,927</u>	<u>144,088</u>	<u>63,000</u>	<u>449,015</u>	<u>455,585</u>

(0)

APPROVED by the Church Meeting held on 15/04/2024
and signed on its behalf by Beatrice Mettle - Nunoo (Treasurer / Trustee)

15/04/2024
(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 2023**

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 subjected to restrictions on their expenditure 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 2023

	Unrestricted Funds		Restricted Funds	TOTAL 2023	TOTAL 2022
	General £	Designated £	£	£	£
2 VOLUNTARY INCOME					
Tithes and Offerings:					
General Collections	52,697			52,697	41,312
Music Sunday	-			0	-
Tithes	82,337			82,337	75,228
Gift aid - Tax refund	10,503			10,503	18,783
Sundries	4,415			4,415	244
Insurance Claim - Loss of Earnings	-			0	20,120
Anniversary Cloth	-			0	
Special Offerings and donations	-				
Thanks Offering	16,684			16,684	17,794
	<u>£ 166,637</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 166,637</u>	<u>£ 173,481</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Church lettings	2,784			2,784	3,160
Fund raising events:					
Harvest	53,598			53,598	37,126
Group Funds		52,441		52,441	42,326
	<u>£ 56,382</u>	<u>£ 52,441</u>	<u>£ -</u>	<u>£ 108,823</u>	<u>£ 82,612</u>
4 INVESTMENT INCOME					
Bank interest	692			692	83
Loyalty Reward	495			495	518
	<u>£ 1,187</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 1,187</u>	<u>£ 600</u>
5 COSTS OF GENERATING FUNDS					
Cost of fund raising events					
Harvest expenditure	2,385			2,385	1,640
	<u>£ 2,385</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 2,385</u>	<u>£ 1,640</u>
6 MINISTERIAL COSTS					
District assessment costs	35,041	0	0	35,041	23,439
Other District Expenses	400			400	-
Europe Presbytery	-			0	-
Ministers/Preachers expenses	12,300			12,300	13,000
Wages - Catechist	3,150			3,150	3,120
	<u>£ 50,891</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 50,891</u>	<u>£ 39,559</u>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
7 COSTS OF CHURCH ACTIVITIES					
Church costs:					
Mortgage Servicing	22,109			22,109	12,479
Insurance	6,653			6,653	4,963
Water rates	-			0	419
Buildings refurbishment & maintenance	24,569			24,569	23,468
Electricity	6,477			6,477	4,266
Gas	6,603			6,603	7,040
Cleaning expenses	9,635			9,635	9,393
Church Band expenses	4,340			4,340	2,470
Salaries for Administration (included in Note 11)	4,000			4,000	7,667
National Insurance & Pay as You Earn	3,409			3,409	1,098
Conference Expenses	-			0	3,013
Church Visits and General Welfare	9,559	0	0	9,559	4,610
Junior Youth expenses	4,826			4,826	1,427
Grace Team Expenses	7,587			7,587	-
Communion Expenses	670			670	485
	<u>110,435</u>	<u>-</u>	<u>-</u>	<u>110,435</u>	<u>82,797</u>
Management and Administration:					
Postage & Stationery	1,795			1,795	2,573
Motor & Travel Expenses	9,657			9,657	4,904
Telephone expenses	8,524			8,524	7,298
Computing expenses	501			501	1,165
Bank charges	2,506			2,506	2,638
Rental of equipment	14,165			14,165	13,312
Fixed Assets Under £1,000	1,756			1,756	670
Alarm	2,837			2,837	1,473
Sundry expenses	591			591	935
	<u>42,332</u>	<u>-</u>	<u>-</u>	<u>42,332</u>	<u>34,968</u>
Other programmes:					
Hospitality expenses	5,393			5,393	8,431
Group expenses		44,269		44,269	31,042
	<u>5,393</u>	<u>44,269</u>	<u>-</u>	<u>49,663</u>	<u>39,473</u>
Other expenses					
Loss/(profit) on disposal of tangible asset				-	-
Depreciation and Amortisation	21,702			21,702	25,783
Anniversary Cloth	0	0	0	0	
Anniversary Concert	(20)			(20)	(30)
Anniversary Dinner Dance	0			0	-
Other Anniversary Expenses	0			0	-
	<u>21,682</u>	<u>-</u>	<u>-</u>	<u>21,682</u>	<u>25,753</u>
£ 179,842	£ 44,269	£ -	£ -	£ 224,112	£ 182,991

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
8 DONATIONS					
Other donations	746			746	1,750
	<u>£ 746</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 746</u>	<u>£ 1,750</u>
9 GOVERNANCE COSTS					
Independent Examiner	1,200			1,200	1,200
Training costs	873			873	1,500
Accounting Services	100			100	500
Legal Fees	2,911			2,911	-
	<u>£ 5,084</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 5,084</u>	<u>£ 3,200</u>
10 EMPLOYMENT COSTS					
Wages and salaries	£ 17,600			17,600	20,402
Employer's NIC	3,087			3,087	1,801
	<u>20,687</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 20,687</u>	<u>£ 22,203</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**

11

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11 TANGIBLE FIXED ASSETS

	Freehold Buildings £	P A Systems £	Equipment £	Motor Vehicles £	Church Manse £	Total £
Costs						
Brought forward 1 January 2023	800,000	68,831	0	0	242,000	1,110,831
Additions in the year		-	0	0		-
Released in the year		0	0	0		0
Disposals in the year						
Carried forward 31 December 2023	800,000	68,831	0	0	242,000	1,110,831
Depreciation						
Brought forward 1 January 2023	293,333	67,968	0	0	69,777	431,078
Depreciation for year	16,000	863	0	0	4,840	21,703
Released in the year		0	0	0		0
Carried forward 31 December 2023	309,333	68,831	0	0	74,617	452,781
Net Book Values						
As at 30 December 2023	490,667	(0)	0	0	167,383	658,050
As at 31 December 2022	506,667	863	0	0	172,223	679,753

£

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
13 BANK AND CASH BALANCES					
Barclays Premium	3,370	0	63,000	66,370	100,678
Barclays Current	6,514	-		6,514	643
Group funds	-	49,650		49,650	39,726
Cash in hand	963			963	963
	<u>£ 10,848</u>	<u>£ 49,650</u>	<u>£ 63,000</u>	<u>£ 123,497</u>	<u>£ 142,010</u>
14 CURRENT LIABILITIES					
Creditors payable within one year:					
Loans - Mortgage from Barclays Bank Plc < 1yr (note 16)	33,000			33,000	33,000
South London District Assessment	8,368			8,368	13,637
Independent Examiner	1,200			1,200	1,200
	<u>£ 42,568</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 42,568</u>	<u>£ 47,837</u>
The mortgage from Barclays Bank Plc balance of £33,000 (2022: £33,000) included in current liabilities represents the portion the principal payable within one year.					
15 LONG TERM LIABILITIES					
Creditors payable after more than one year:					
Loans - Mortgage from Barclays Bank Plc > 1yr	322,965			322,965	351,342
Mortgage from Barclays Bank Plc < 1yr maturity (note 15)	(33,000)			(33,000)	(33,000)
	<u>£ 289,965</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 289,965</u>	<u>£ 318,342</u>
The mortgage loan from Barclays is secured on the church premises and the church manse.					
16 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 2023

17 UNRESTRICTED FUNDS

	At 1 Jan 23	Incoming resources	Outgoing resources	Transfer	At 31 Dec 23
General funds	256,669	(14,742)	0		241,927
	<u>£ 256,669</u>	<u>£ (14,742)</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 241,927</u>

18 DESIGNATED FUNDS

	At 1 Jan 23	Incoming resources	Outgoing resources	Loan	At 31 Dec 23
Building funds	63,000				63,000
PCG TV	-	440	-		440
10th Anniversary Cloth & T-shirt		3,340	4,505	-	1,165
Evelyn Duah	705	-	-		705
Grace Brown	180	-	-		180
Bible Society	-	-	-		-
Kwame Adu	360	-	-		360
Homeless Offertory	567	-	-		567
Welfare Committee	64,948	7,788	6,489		66,247
Ampaabeng Kyeremeh		50	50		-
Simon Henaku	30	-	30	-	-
Church Welfare	1,283	1,182	700		1,765
Women's Fellowship	11,808	16,639	10,741		17,706
Singing Band	9,860	11,170	13,070		7,960
YPG	5,032	690	362	-	5,360
YAF	6,465	712	556		6,621
Bible Study & Prayer Group	9,485	4,035	1,450		12,070
Men's Fellowship	7,315	3,331	4,030	-	6,616
Junior Y	-	-	-	-	-
Children Service	11,130	185	-		11,315
Church Choir	5,274	1,329	1,394		5,209
Music Sunday	308	320	-		628
Presbyters Conference	300	1,230	892		638
Presbyterian Church of Ghana - Land Deposit	-	900	-	-	900
Europe Presbytery - Collection	177	-	-		177
Europe Presbytery - Manse Purchase	600	-	-		600
Ukraine - Appeal	30	-	-		30
Moderator Appeal for Funds	961	-	-		961
	<u>£ 198,918</u>	<u>£ 52,441</u>	<u>£ 44,269</u>	<u>£ 0</u>	<u>£ 207,090</u>

19 RELATED PARTY

There was no hospitality expenses paid to any Trustee during the year (2022 - Nil).

In Note 7, under Administrative Costs, no Trustees were paid £ (2022 - NIL)

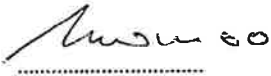
20 CONTINGENT LIABILITY

Pending litigation involves legal claims against the Charity that may be resolved at a future point in time. The outcome of the potential lawsuit has yet to be determined but could have negative future impact on the Charity.

**FINANCIAL STATEMENTS YEAR ENDED
31 DECEMBER 2023**

TREASURER'S STATEMENT

I have prepared the financial statements on pages 1 to 13 for the year ended 31 December 2023.



Date: 15/04/2024

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Trinity Presbyterian Church of Ghana - London Congregation for the year ended 31 December 2023, 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 1993 (the 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 Kwakwa FCCA
CHARTERED CERTIFIED ACCOUNTANT
55 Barville Close
St. Norbert Road
London SE4 2LN

Date: 15/4/2024