

FRESH START FOUNDATION

England & Wales · Charity number 1118109

Details

Status Registered

Legal form Trust

Registered 2007-02-26

Register [View on the Charity Commission register](#)

Contact

Address Fresh Start Foundation
Suite 147
79 Friar Street
Worcester
WR1 2NT

Phone 07577745162

Email info@fsgambia.org

Website www.fsgambia.org

Activities

Objects: TO RELIEVE THE NEEDS OF CHILDREN AND YOUNG PEOPLE UNDER THE AGE OF 18, WHO ARE AFFECTED BY CHILDHOOD TRAUMA, SUCH AS SEXUAL ABUSE OR ILL HEALTH AND TO HELP THEM RECOVER BOTH PHYSICALLY AND PSYCHOLOGICALLY FROM THE TRAUMA THROUGH THE PROVISION OF CARE, SUPPORT AND ACCESS TO COUNSELLING AND TREATMENT. TO PROMOTE AND PROTECT GOOD HEALTH BY PROVIDING EDUCATIONAL AND INFORMATIVE SESSIONS ON HEALTH ISSUES AND CONCERNS SUCH AS HIV/AIDS AWARENESS TALKS DELIVERED TO ORPHANS, VULNERABLE CHILDREN AND THEIR FAMILIES. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Support children to access uninterrupted education Providing suitable provisions that support a conducive learning environment. Providing books, stationery, uniforms, furniture, pay school fees Renovate classrooms and provide means to supply clean water and sanitation

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE THE GAMBIA
- The Gambia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£15,392	£16,042	-	-
2024-03-30	£23,268	£23,783	-	-
2023-03-30	£21,871	£21,851	-	-
2022-03-30	£34,000	£34,000	-	-
2021-03-30	£43,042	£53,842	-	-

Trustees

Name	Role	Appointed
REBECCA MARIA DAFFEH	Chair	
Dr LAMIN FILIJEH DAFFEH		
JOHN HENRY EVANS		
LESLEY EVANS		

FRESH START FOUNDATION

England & Wales - Charity number 1118109

Accounts

Charity registration number: 1118109

Fresh Start Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Fresh Start Foundation

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 13

Fresh Start Foundation

Reference and Administrative Details

Trustees	Mrs RM Daffeh L F Daffeh JH Evans L Evans
Charity Registration Number	1118109
Principal Office	Suite 147 79 Friar Street Worcester WR1 2NT
Independent Examiner	M A Skellum FCA Ballards LLP 11c Kingswood Road Hampton Lovett Droitwich Worcestershire WR9 0QH

Fresh Start Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The charity was established in 2006 to support orphans and other vulnerable children in The Gambia, West Africa. The mission statement of the Foundation is to provide a safe and emotionally nurturing environment where extremely vulnerable children can have access to basic and uninterrupted education whereby they can develop skills and self awareness to achieve personal autonomy.

Public benefit

The trustees have complied with their duty to have due regard to the public benefit guidance published by the Commission; the trustees consider that the charity meets the public benefit requirements of the Charities Act 2011 by carrying out its normal activities.

Fresh Start Foundation

Trustees' Report (continued)

Achievements and performance

Education Support

The Fresh Start School

One of the Fresh Start Foundation's greatest achievements is maintaining the attainment and retention of pupil at our school. The school enables vulnerable children to access uninterrupted education.

We are delighted to report that our pupils made an outstanding progress in their learning. Below is the National Assessment Test results:

- English pass rate: 91% of the boys and 83% of girls
- Mathematics pass rate: 67% boys passed and 79% girls
- Integrated studies (Social and Environmental Studies, Agricultural Science, Geography, History) pass rate: 68% of boys and 76% of girls
- Phonics pass rate: 88% boys and 93% of girls

In addition, the pupils are now progressively able to write and speak the English language and we consider this to be a great achievement for these children and the school. In particular, we are very proud to report that girls' performance is better than boys in some of the core subjects, which illustrates that every individual child has a potential to flourish in life if given the chance. The FSF places a huge emphasis on equal access to education for both boys and girls. As our school pupils continue to make excellent progress in their learning, the school administration is able to move the children to upper grades or sets.

Additionally, supportive approaches are implemented based on the principles of inclusiveness, integration and participation of children with special needs, creating a friendly school environment so that they too can have access to quality education led by experienced teaching staff all of which have achieved the qualified teacher status. The school also employs teachers with Early Childhood Development certificates and each classroom has a teaching assistant to enable teachers to deliver the curriculum more effectively. We provide all teaching resources to enable the effective delivery of curriculum to all levels.

FSF expects that the lasting impact of this school will enable the pupils to access the wider world confidently and with the skills they need to progress in life. It is also envisage that the surrounding community will continue to acknowledge the importance of education, for both boys and girls.

Water and electricity supplies

The FSF continue to maintain five important water infrastructures, that provide clean drinking water to communities, schools, health care facilities and agricultural farms, to enable people and their livestock to access clean water. The water supply is also used to irrigate two large farms and provide electricity, through the use of solar panels.

Fresh Start Foundation
Trustees' Report (continued)

Financial review

Policy on reserves

The charity is still in the early stages of its development and has not yet had an opportunity to build up reserves.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of trustees

The recruitment and training of new trustees is at the discretion of the existing trustees.

24 Jan 2023

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
L F Daffeh
Trustee

Fresh Start Foundation

Statement of Trustees' Responsibilities

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

The law applicable to charities requires 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

24 Jan 2023

Approved by the trustees of the charity on and signed on its behalf by:



.....
L F Daffeh
Trustee

Fresh Start Foundation

Independent Examiner's Report to the trustees of Fresh Start Foundation

I report to the trustees on my examination of the accounts of Fresh Start Foundation for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of Fresh Start Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Start Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fresh Start Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 no concerns and 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.



.....
M A Skellum FCA

Ballards LLP
11c Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Date:.....25 January 2023.....

Fresh Start Foundation

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
Income and Endowments from:			
Donations and legacies		33,628	30,244
Other trading activities		523	31,420
Total income		<u>34,151</u>	<u>61,664</u>
Expenditure on:			
Raising funds		(6,500)	(10,800)
Charitable activities		<u>(8,828)</u>	<u>(43,042)</u>
Total expenditure		<u>(15,328)</u>	<u>(53,842)</u>
Net movement in funds		18,823	7,822
Reconciliation of funds			
Total funds brought forward		<u>117,756</u>	<u>109,934</u>
Total funds carried forward	9	<u><u>136,579</u></u>	<u><u>117,756</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 9.

Fresh Start Foundation
(Registration number: 1118109)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	6	137,619	137,826
Current assets			
Cash at bank and in hand	7	310	331
Creditors: Amounts falling due within one year	8	<u>(1,350)</u>	<u>(20,401)</u>
Net current liabilities		<u>(1,040)</u>	<u>(20,070)</u>
Net assets		<u>136,579</u>	<u>117,756</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>136,579</u>	<u>117,756</u>
Total funds	9	<u>136,579</u>	<u>117,756</u>

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 24 Jan 2023 and signed on their behalf by:



.....
Mrs RM Daffeh
Trustee



.....
L F Daffeh
Trustee

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Fresh Start Foundation meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% on reducing balance
Motor vehicles	25% on reducing balance
Office and computer equipment	25% on reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	523	523
Total for 2022	523	523
Total for 2021	31,420	31,420

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Gambia projects		6,680	6,680
Governance costs		2,148	2,148
Total for 2022		8,828	8,828
Total for 2021		43,042	43,042

4 Trustees remuneration and expenses

No trustees have received any reimbursed expenses from the charity during the year.

Two trustees were paid remuneration relating to hours worked on fundraising and administration amounting to £7,800 (2021 - £18,000) for the year; these payments were approved by the other trustees as payments for services other than the normal duties of trustees.

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	137,000	6,975	5,000	148,975
At 31 March 2022	137,000	6,975	5,000	148,975
Depreciation				
At 1 April 2021	-	6,360	4,789	11,149
Charge for the year	-	154	53	207
At 31 March 2022	-	6,514	4,842	11,356
Net book value				
At 31 March 2022	137,000	461	158	137,619
At 31 March 2021	137,000	615	211	137,826

7 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	310	331

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,350</u>	<u>20,401</u>

9 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General fund	<u>117,756</u>	<u>34,151</u>	<u>(15,328)</u>	<u>136,579</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General fund	<u>109,934</u>	<u>61,664</u>	<u>(53,842)</u>	<u>117,756</u>

10 Related party transactions

During the year the charity made the following related party transactions:

L F Daffeh and Mrs R M Daffeh (Trustees)

At the start of the year, L F Daffeh and Mrs R M Daffeh were owed £19,201 in relation to expenses settled on behalf of the charity for which no reimbursement had yet been made. At the year end, amounts of £20,431 owing to L F Daffeh and R M Daffeh were written off. At the balance sheet date the amount due to/from to L F Daffeh and Mrs R M Daffeh was £Nil (2021 - £19,201).

Fresh Start Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	33,628	30,244
Other trading activities (analysed below)	<u>523</u>	<u>31,420</u>
Total income	<u>34,151</u>	<u>61,664</u>
Expenditure on:		
Raising funds (analysed below)	(6,500)	(10,800)
Charitable activities (analysed below)	<u>(8,828)</u>	<u>(43,042)</u>
Total expenditure	<u>(15,328)</u>	<u>(53,842)</u>
Net income	<u>18,823</u>	<u>7,822</u>
Net movement in funds	18,823	7,822
Reconciliation of funds		
Total funds brought forward	<u>117,756</u>	<u>109,934</u>
Total funds carried forward	<u><u>136,579</u></u>	<u><u>117,756</u></u>

Fresh Start Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Grants and donations	29,181	26,516
Gift aid	4,447	3,728
	33,628	30,244
<i>Other trading activities</i>		
Fundraising	523	31,420
	523	31,420
<i>Raising funds</i>		
Fundraising expenses	(6,500)	(10,800)
	(6,500)	(10,800)
<i>Charitable activities</i>		
Project administration and expenses	(6,004)	(8,398)
Gambia office costs	(18,650)	(5,100)
Community projects	(1,650)	(18,850)
Water projects	(600)	(5,870)
Write off amounts owed to trustees	20,431	-
Plant and equipment depreciation	(70)	(94)
Motor vehicles depreciation	(53)	(70)
Office and computer equipment depreciation	(84)	(111)
Office and administration	(768)	(1,033)
Accountancy and legal fees	(1,380)	(3,516)
	(8,828)	(43,042)

FRESH START FOUNDATION

England & Wales - Charity number 1118109

Accounts

Charity registration number: 1118109

Fresh Start Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Fresh Start Foundation

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 12

Fresh Start Foundation

Reference and Administrative Details

Trustees	Mrs RM Daffeh L F Daffeh JH Evans L Evans
Principal Office	Suite 147 79 Friar Street Worcester WR1 2NT
Charity Registration Number	1118109
Independent Examiner	M A Skellum FCA Ballards LLP 11c Kingswood Road Hampton Lovett Droitwich Worcestershire WR9 0QH

Fresh Start Foundation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity was established in 2006 to support orphans and other vulnerable children in The Gambia, West Africa. The mission statement of the Foundation is to provide a safe and emotionally nurturing environment where extremely vulnerable children can have access to basic and uninterrupted education whereby they can develop skills and self awareness to achieve personal autonomy.

Public benefit

The trustees have complied with their duty to have due regard to the public benefit guidance published by the Commission; the trustees consider that the charity meets the public benefit requirements of the Charities Act 2011 by carrying out its normal activities.

Fresh Start Foundation

Trustees' Report

Achievements and performance

Education Support

The Fresh Start School

One of the Fresh Start Foundation's greatest achievements is maintaining the attainment and retention of pupil at our school. The school enables vulnerable children to access uninterrupted education.

We are delighted to report that our pupils made an outstanding progress in their learning. Below is the National Assessment Test results:

- English pass rate: 91% of the boys and 83% of girls
- Mathematics pass rate: 67% boys passed and 79% girls
- Integrated studies (Social and Environmental Studies, Agricultural Science, Geography, History) pass rate: 68% of boys and 76% of girls
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In addition, the pupils are now progressively able to write and speak the English language and we consider this to be a great achievement for these children and the school. In particular, we are very proud to report that girls' performance is better than boys in some of the core subjects, which illustrates that every individual child has a potential to flourish in life if given the chance. The FSF places a huge emphasis on equal access to education for both boys and girls. As our school pupils continue to make excellent progress in their learning, the school administration is able to move the children to upper grades or sets.

Additionally, supportive approaches are implemented based on the principles of inclusiveness, integration and participation of children with special needs, creating a friendly school environment so that they too can have access to quality education led by experienced teaching staff all of which have achieved the qualified teacher status. The school also employs teachers with Early Childhood Development certificates and each classroom has a teaching assistant to enable teachers to deliver the curriculum more effectively. We provide all teaching resources to enable the effective delivery of curriculum to all levels.

FSF expects that the lasting impact of this school will enable the pupils to access the wider world confidently and with the skills they need to progress in life. It is also envisage that the surrounding community will continue to acknowledge the importance of education, for both boys and girls.

Water and electricity supplies

The FSF continue to maintain five important water infrastructures, that provide clean drinking water to communities, schools, health care facilities and agricultural farms, to enable people and their livestock to access clean water. The water supply is also used to irrigate two large farms and provide electricity, through the use of solar panels.

Fresh Start Foundation

Trustees' Report

Agroforestry projects

The FSF continue to engage in developing communities and school agricultural projects. These projects enable people to grow their own vegetables, fruit trees and conduct agroforestry research initiatives on various varieties of crops. The project employed skilled Agronomist, whose roles are to run the farms, conduct research and field checks, take crops and soil samples and make observations, perform tests, identify and solve problems related to plants and soil nutrition. These staff focused on developing and promoting better farming practices for the FSF. These projects provide village women and youth with the opportunity to receive professional training in agroforestry, livestock and poultry management, which provide them with small income. School children are also taught in practical agricultural science skills.

Training Requirement

Training is provided to staff, local village women and youth to adopt sustainable agricultural methods that increases output but minimise soil degradation. Training is focus on Compost making, Plant propagation, Plant care, Soil preparation, Water conservation, Processing of moringa oil and powder, Woodland management, Climate change, The negative impact of deforestation and Tree planting.

We would like to thank all our supporters.

Financial review

Policy on reserves

The charity is still in the early stages of its development and has not yet had an opportunity to build up reserves.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of trustees

The recruitment and training of new trustees is at the discretion of the existing trustees.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



25 Jan 2022

.....
L F Daffeh
Trustee

Fresh Start Foundation

Statement of Trustees' Responsibilities

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

The law applicable to charities requires 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on and signed on its behalf by:



25 Jan 2022

.....
L F Daffeh
Trustee

Fresh Start Foundation

Independent Examiner's Report to the trustees of Fresh Start Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees of Fresh Start Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fresh Start Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fresh Start Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 no concerns and 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.



.....
M A Skellum FCA

Ballards LLP
11c Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Date: 25 Jan 2022...

Fresh Start Foundation

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Total Unrestricted funds 2021 £	Total Unrestricted funds 2020 £
Income and Endowments from:			
Donations and legacies		30,244	10,146
Other trading activities		31,420	17,285
Total income		<u>61,664</u>	<u>27,431</u>
Expenditure on:			
Raising funds		(10,800)	(10,800)
Charitable activities		<u>(43,042)</u>	<u>(18,657)</u>
Total expenditure		<u>(53,842)</u>	<u>(29,457)</u>
Net movement in funds		7,822	(2,026)
Reconciliation of funds			
Total funds brought forward		<u>109,934</u>	<u>111,960</u>
Total funds carried forward	9	<u><u>117,756</u></u>	<u><u>109,934</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 9.

Fresh Start Foundation
(Registration number: 1118109)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	6	137,826	138,102
Current assets			
Cash at bank and in hand	7	331	597
Creditors: Amounts falling due within one year	8	<u>(20,401)</u>	<u>(28,765)</u>
Net current liabilities		<u>(20,070)</u>	<u>(28,168)</u>
Net assets		<u>117,756</u>	<u>109,934</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>117,756</u>	<u>109,934</u>
Total funds	9	<u>117,756</u>	<u>109,934</u>

The financial statements on pages 7 to 12 were approved by the trustees, and authorised for issue on and signed on their behalf by:



25 Jan 2022

.....
Mrs RM Daffeh
Trustee



.....
L F Daffeh
Trustee

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Fresh Start Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% on reducing balance
Motor vehicles	25% on reducing balance
Office and computer equipment	25% on reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

2 Income from other trading activities

	Unrestricted	Total	Total
	General	2021	2020
	£	£	£
Events income;			
Fundraising	31,420	31,420	17,285
	<u>31,420</u>	<u>31,420</u>	<u>17,285</u>

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Expenditure on charitable activities

Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Gambia projects	38,493	38,493	17,055
Governance costs	4,549	4,549	1,602
	<u>43,042</u>	<u>43,042</u>	<u>18,657</u>

4 Trustees remuneration and expenses

No trustees have received any reimbursed expenses from the charity during the year.

Two trustees were paid remuneration relating to hours worked on fundraising and administration amounting to £18,000 (2020 - £18,000) for the year; these payments were approved by the other trustees as payments for services other than the normal duties of trustees.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	137,000	6,975	5,000	148,975
At 31 March 2021	<u>137,000</u>	<u>6,975</u>	<u>5,000</u>	<u>148,975</u>
Depreciation				
At 1 April 2020	-	6,155	4,718	10,873
Charge for the year	-	205	71	276
At 31 March 2021	<u>-</u>	<u>6,360</u>	<u>4,789</u>	<u>11,149</u>
Net book value				
At 31 March 2021	<u>137,000</u>	<u>615</u>	<u>211</u>	<u>137,826</u>
At 31 March 2020	<u>137,000</u>	<u>820</u>	<u>282</u>	<u>138,102</u>

7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>331</u>	<u>597</u>

Fresh Start Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>20,401</u>	<u>28,765</u>

9 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General fund	<u>109,934</u>	<u>61,664</u>	<u>(53,842)</u>	<u>117,756</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General fund	<u>111,960</u>	<u>27,431</u>	<u>(29,457)</u>	<u>109,934</u>

10 Related party transactions

During the year the charity made the following related party transactions:

L F Daffeh and Mrs R M Daffeh

(Trustees)

During the year the balance of £16,749 owed to L F Daffeh and Mrs R M Daffeh in respect of purchase of land was written off. This has been treated as a donation in the year.

L F Daffeh and Mrs R M Daffeh are owed the following amounts in relation to expenses settled on behalf of the charity for which no reimbursement has yet been made. At the balance sheet date the amount due to L F Daffeh and Mrs R M Daffeh was £19,201 (2020 - £27,564).

Fresh Start Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	30,244	10,146
Other trading activities (analysed below)	<u>31,420</u>	<u>17,285</u>
Total income	<u>61,664</u>	<u>27,431</u>
Expenditure on:		
Raising funds (analysed below)	(10,800)	(10,800)
Charitable activities (analysed below)	<u>(43,042)</u>	<u>(18,657)</u>
Total expenditure	<u>(53,842)</u>	<u>(29,457)</u>
Net income/(expenditure)	<u>7,822</u>	<u>(2,026)</u>
Net movement in funds	7,822	(2,026)
Reconciliation of funds		
Total funds brought forward	<u>109,934</u>	<u>111,960</u>
Total funds carried forward	<u><u>117,756</u></u>	<u><u>109,934</u></u>

Fresh Start Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Grants and donations	26,516	8,290
Gift aid	3,728	1,856
	<u>30,244</u>	<u>10,146</u>
<i>Other trading activities</i>		
Fundraising	31,420	17,285
	<u>31,420</u>	<u>17,285</u>
<i>Raising funds</i>		
Fundraising expenses	(10,800)	(10,800)
	<u>(10,800)</u>	<u>(10,800)</u>
<i>Charitable activities</i>		
Project administration and expenses	(8,398)	(7,528)
Gambia office costs	(5,100)	(9,160)
Community projects	(18,850)	-
Water projects	(5,870)	-
Plant and equipment depreciation	(94)	(124)
Motor vehicles depreciation	(70)	(94)
Office and computer equipment depreciation	(111)	(149)
Office and administration	(1,033)	(372)
Accountancy and legal fees	(3,516)	(1,230)
	<u>(43,042)</u>	<u>(18,657)</u>