

FRIENDS OF FREETOWN

England & Wales · Charity number 1165635

Details

Status Registered

Legal form CIO

Registered 2016-02-18

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

Contact

Address 6 Lode Avenue
Waterbeach
Cambridge
CB25 9PX

Phone 01223860886

Email fof@friendsoffreetown.org.uk

Website www.friendsoffreetown.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:-(1) THE RELIEF OF POVERTY(2) THE RELIEF OF SICKNESS(3) THE ADVANCEMENT OF EDUCATION BY PROVIDING GRANTS TO INDIVIDUALS AND ORGANISATIONS IN SIERRA LEONE WORKING TOWARDS ANY OR ALL OF THE ABOVE.

Activities: We are a grant giving charity. We give financial grants to organisations in Sierra Leone working to relieve sickness and/or relieve poverty and/or advance education.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Sierra Leone

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,167	£39,795	-	-
2024-03-31	£37,710	£30,420	-	-
2023-03-31	£36,822	£37,122	-	-
2022-03-31	£37,184	£35,213	-	-
2021-04-05	£28,993	£29,414	-	-

Trustees

Name	Role	Appointed
AMY LOUISE BROOKMAN	Chair	2015-09-21
ALISON RUTH GILES		2016-10-29
Adelheid Russenberger		2016-04-02
HEATHER DENISE HOBDAV		2015-09-21
JEREMY GRAHAM BROOKMAN		2017-11-11
PETER WILLIAM STEPHENSON		2015-09-21

FRIENDS OF FREETOWN

England & Wales - Charity number 1165635

Accounts

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

**Trustees' Annual Report
and Accounts
2024-2025**

Legal and Administrative Information

Status

Friends of Freetown is a Charitable Incorporated Organisation, established under the 'Foundation' model constitution. It is a registered charity in England and Wales, registered charity number 1165635. Trustees are appointed by existing trustees.

Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Heather Hobday	
Peter Stephenson	
Adelheid Russenberger	
Alison Giles	Treasurer
Jeremy Brookman	Secretary
Helen Ireton	
Annie Dawson	

Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants and/or gifts in kind to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2024-2025, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2024-2025, funds were primarily raised through two channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs.

Since Covid, the charity has been largely reliant upon donations made by regular donors (people and organisations), as well as through some specific campaigns on social media. The charity additionally applied for a grant from another charitable.

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2024-2025 for donations made during the year 2023-2024 as well as during the year 2024-2025.

In addition to financial donations, a number of gifts in kind have been received which were sent as Christmas presents to children in Mercy Children's Home.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Childrens Home (MCH)

Overview

Mercy Childrens Home (previously known as Mercy Childrens Orphanage) is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others continue to be placed there by social services. Most recently, ten ebola orphans came to live there. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

During 2024-2025 we continued financial support for 15 children, and added support for one more child who arrived at MCH in April 2024. Our support also included shipping donated Christmas presents to them, which we have been doing annually the last few years. Several of the children we supported are supported specifically under a sponsorship program.

In 2021 MCH had some land donated which they have been using for farming, and which we have previously approved grants to develop, some in partnership with external grant agencies. Following the unfortunate failure of many crops in March 2024 in extreme weather, we supported them, in partnership with a grant which we applied for and received a from an external charitable foundation, to survive the consequences of the crop failure, and get back on their feet. The support enabled them to continue to exist in the absence of the expected crop harvest and plant a rice crop which they were able to harvest later in 2024.

Long-standing Grants

Named child sponsorships	During the year we supported 16 children at MCH.
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Standalone Grants

Emergency relief for farm <i>May, September 2024</i>	A grant was approved to provide emergency relief to MCH following the failure of the harvest in March 2024 and re-establish the farm with seeds for a new crop.
Shipment of gifts in kind <i>December 2024</i>	A grant was approved to pay for the shipment of Christmas gifts to the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2024-2025 we have continued to support the clinic with a grant for the supply of medicines and staffing costs, including clinic assistant.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. During 2024-25 we funded the construction of a new borehole and solar pump to provide increased (flushing) toilet capacity to cope with the school's growth. We have also continued to pay a grant to provide school fees for two students who had been bereaved,

Long-standing Grants

Medicine Supply and Clinic running costs	Grant paid quarterly for the supply of medicines and staffing and running costs.
School fees for students	Grant paid annually for school fees for two recently bereaved students.

Standalone Grants

Borehole and solar pump for Kate McGrath School for Girls <i>April 2024</i>	A grant was approved to fund the construction and installation of a new borehole and solar pump to increase the supply of running water to the school.
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Experiential Christian International Ministries (ECIM)

Overview

ECIM, an NGO in Sierra Leone, has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. We have also previously provided support to ECM via the UK registered charity Experiential Christian Ministries (ECM) but during this year have provided support directly to ECIM in Sierra Leone.

The school now provides education to over 300 children across primary and secondary schools and employs 24 teachers with further auxiliary staff. In addition to high quality education, the school provides daily healthy meals and fresh clean water.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

<i>(None this year)</i>	
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Financial Statements

We received no contracts from central government or local authorities.

We received no government grants.

Statement of Financial Activity 2024-2025 (1)

Covers the accounting period from 1st April 2024 to 31st March 2025.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

Receipts (2)				
	Unrestricted	Restricted (3)	2024-25 Total	2023-24 total
Donations and legacies	£ 29,564	£ 4,268	£ 33,832	£ 28,310
Charitable activities	£ 0	£ 0	£ 0	£ 0
Other trading (fundraising)	£ 0	£ 0	£ 0	£ 60
Gift Aid	£ 5,315	£ 0	£ 5,315	£ 9,386
Interest and investments	£ 20	£ 0	£ 20	£ 14
Total gross income	£ 34,900	£ 4,268	£ 39,167	£ 37,710
Payments (4)				
MCH	£ 12,592	£ 3,908	£ 16,500	£ 13,620
PDO	£ 14,591	£ 0	£ 14,591	£ 5,801
ECIM	£ 7,640	£ 360	£ 8,000	£ 9,986
Fundraising costs	£ 5	£ 0	£ 5	£ 0
Charity costs (5)	£ 699	£ 0	£ 699	£ 1,013
Total	£ 35,527	£ 4,268	£ 39,795	£ 30,420
Net of receipts/payments			£ -628	£ 7,290
Cash funds last year end			£ 11,051	£ 3,761
Cash funds this year end			£ 10,423	£ 11,051

Notes on the Statement of Financial Activity

Note 1 - Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period runs from the 1st of April to the 31st March each year.

Note 2- Receipts

Our single highest value donation received from an individual was £10,000. Our single highest value donation from a related party was the same donation of £10,000.

We did not receive any income from outside the United Kingdom.

We do not have any trading subsidiaries.

Note 3 - Restricted Funds

This year restricted donations were received for the following projects:

MCO Child Sponsorship	£	855
MCH Crop Failure	£	3,053
ECM School Fee Sponsorship	£	360

Note 4 - Payments

Grant making is the main way in which our charity carries out its purposes. In this financial period:

No grants were made to individuals

£39,795 was given in grants to organisations in Sierra Leone whose objectives are charitable (there is no international definition of charity so it is currently unclear whether these are official charities or not).

None of the grant recipients are related parties.

Trustees have not been paid and the charity does not have any employees.

Charitable activities were carried out and funds spent outside the United Kingdom in Sierra Leone.

We are in regular written contact with our beneficiaries and all charitable activities delivered on our behalf are approved by the trustees.

£14,591 was sent through Worldwide Currencies, a Money Service Business. All other payments were sent through the regulated banking system.

Note 5- Charity costs

Charity costs included trustee liability insurance, bank and currency transfer fees, ICO registration and fees for the independent examination of the 2023-24 annual report and accounts.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 9,381	£ 1,042	£
	Total	£ 9,381	£ 1,042	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use	N/A		£ 0	£ 0
			£ 0	£ 0

	Details	Fund to which liability relates	Amount due	When due
Liabilities	N/A		£ 0	
			£ 0	



Oaktree Accountancy

01900 268086 and 07889 181080,

www.oakacc.co.uk

Independent examiner's report to the trustees of Friends of Freetown

Charity Number 1165635

I report on the accounts of the charity for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income was below £250,000 and I am qualified to undertake the examination by:

- Being independent of Friends of Freetown and its trustees.
- Having qualified as a Chartered Accountant on 1 December 1991.
- Having relevant professional experience since 1991, including having been Secretary of Copeland Mind, having held various trustee roles in Cokermonth Round Table and other organisations which report to the Charities Commission.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, 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 Commission under section 145(5) (b) of the 2011 Act.
- 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 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:

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act.
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris MacLeod ACA
Oaktree Accountancy (Cockermouth) Limited

Date: 25 August 2025

FRIENDS OF FREETOWN

England & Wales - Charity number 1165635

Accounts

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

**Trustees' Annual Report
and Accounts
2023-2024**

Legal and Administrative Information

Status

Friends of Freetown is a Charitable Incorporated Organisation, established under the 'Foundation' model constitution. It is a registered charity in England and Wales, registered charity number 1165635. Trustees are appointed by existing trustees.

Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Heather Hobday	
Peter Stephenson	
Adelheid Russenberger	
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Jeremy Brookman	Secretary
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Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants and/or gifts in kind to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2023-2024, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2023-2024, funds were primarily raised through two channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs.

Although Covid restrictions have largely passed, the charity did not participate in any fundraising events and was once again largely reliant upon donations made by regular donors, as well as through some specific campaigns on social media. The charity additionally applied for a grant from another charitable foundation which was approved - further details are given below.

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2023-2024 for donations made during the year 2022-2023 as well as during the year 2023-2024.

In addition to financial donations, a number of gifts in kind have been received for some of the projects that are supported.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Childrens Home (MCH)

Overview

Mercy Childrens Orphanage have now renamed themselves as Mercy Childrens Home, following advice from Sierra Leonean social services at an event for Sierra Leonean and Ivory Coast representatives to which they were invited. MCH is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others continue to be placed there by social services. Most recently, ten ebola orphans came to live there. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

During 2023-2024 we continued financial support for 15 children, including shipping donated Christmas presents to them, which we have been doing annually the last few years. Several of the children we supported are supported specifically under a sponsorship program and an additional donation allowed us to provide school uniforms and equipment for the academic year.

In 2021 MCH had some land donated which they have been using for farming. We applied for and received a grant from an external charitable foundation funding further development of the farm including renovating the piggery, and purchasing a bailing (watering) machine. At the beginning of the year, the farm was doing very well, providing food for MCH and for the community, as well as employment opportunities. Unfortunately around March 2024 extreme heat in Sierra Leone caused the loss of many crops. MCH are also attempting to step up their bakery production business to help mitigate the effects of these losses.

Long-standing Grants

Named child sponsorships	During the year we continued the support of 15 children at the orphanage.
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Standalone Grants

School uniforms and equipment <i>September 2023</i>	A grant was approved to fund the provision of uniforms, stationery and equipment for the academic year for children at the orphanage.
Farm repairs and equipment <i>September 2023</i>	A grant was approved to fund the renovation of the piggery, construction of a storehouse and purchase of watering equipment for the farm.
Shipment of gifts in kind <i>December 2023</i>	A grant was approved to pay for the shipment of Christmas gifts to the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2023-2024 we have continued to support the clinic with a grant for the supply of medicines and staffing costs. The ambulance whose purchase we funded in 2018 is now only used occasionally following the welcome provision of an official ambulance for the district and the ambulance driver has been redeployed to a general clinic assistant. During the year with the assistance of a further grant, the clinic completed necessary repairs and renovation, including the transformation of a former birthing room into a laboratory where routine tests could be carried out.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. During 2023-24 we shipped a significant donation comprising science equipment both from a Cambridge-based secondary school and from a local museum, including a class set of optical microscopes. Additionally we have approved a grant for chairs and tables for newly built classrooms.

The Trustees were very saddened by the news of a road traffic accident affecting the families of two students at the school and have approved a grant to fund the school fees of the affected students.

Long-standing Grants

Medicine Supply and Clinic running costs	Grant paid quarterly for the supply of medicines and staffing and running costs.
School fees for students <i>(from Jan 2024)</i>	Grant paid annually for school fees for two recently bereaved students.

Standalone Grants

Completion of clinic repairs and furnishing of new laboratory room at Gbongay clinic <i>Nov 2023</i>	Grant was approved to complete renovation of the laboratory room including tiling the floor, and to provide furniture.
Science equipment for Kate McGrath School for Girls <i>Jun - Sep 2023</i>	Grant was approved to fund shipping donation of science equipment including microscopes, and to purchase some necessary accessories.
Chairs and tables for new classrooms <i>Jul 2023</i>	Grant was approved for the purchase of chairs and tables for newly built classrooms at the school.

Experiential Christian Ministries (ECM)

Overview

ECM is a UK based charity that has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. This charity was formerly known as Experiential Christian International Ministries (ECIM) but is now registered as a charity (UK registered charity number 1178716) under the name ECM.

The school now provides education to over 300 children across primary and secondary schools and employs 24 teachers with further auxiliary staff. In addition to high quality education, the school provides daily healthy meals and fresh clean water.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships. We have continued this support through the year at a high level, in line with the continued pressure on prices within Sierra Leone.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

<i>(None this year)</i>	
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Financial Statements

We received no contracts from central government or local authorities.

We received no government grants.

Statement of Financial Activity 2023-2024 (1)

Covers the accounting period from 1st April 2023 to 31st March 2024.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

Receipts (2)				
	Unrestricted	Restricted (3)	2023-24 Total	2022-23 total
Donations and legacies	£ 21,777	£ 6,533	£ 28,310	£ 30,814
Charitable activities	£ 0	£ 0	£ 0	£ 0
Other trading (fundraising)	£ 0	£ 0	£ 0	£ 60
Gift Aid	£ 9,386	£ 0	£ 9,386	£ 5,938
Interest and investments	£ 14	£ 0	£ 14	£ 10
Total gross income	£ 31,177	£ 6,533	£ 37,710	£ 36,822
Payments (4)				
MCH	£ 9,971	£ 3,649	£ 13,620	£ 19,360
PDO	£ 5,009	£ 792	£ 5,801	£ 5,450
ECIM	£ 9,856	£ 130	£ 9,986	£ 11,533
Fundraising costs	£ 0	£ 0	£ 0	£ 225
Charity costs (5)	£ 1,013	£ 0	£ 1,013	£ 554
Total	£ 25,849	£ 4,571	£ 30,420	£ 37,122
Net of receipts/payments			£ 7,290	£ -300
Cash funds last year end			£ 3,761	£ 4,061
Cash funds this year end			£ 11,051	£ 3,761

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period runs from the 1st of April to the 31st March each year.

Note 2- Receipts

Our single highest value donation received from an individual was £5,000. Our single highest value donation from a related party was the same donation of £5,000.

We did not receive any income from outside the United Kingdom.

We do not have any trading subsidiaries.

Note 3 – Restricted Funds

This year restricted donations were received for the following projects:

School Fees for two specific children at PDO	£	2,574
MCO Child Sponsorship	£	960
Science Equipment for PDO	£	20
MCO	£	2,719
ECM School Fee Sponsorship	£	260

It was agreed that the small fund previously set aside for school mattresses could be used as unrestricted.

Note 4 - Payments

Grant making is the main way in which our charity carries out its purposes. In this financial period: No grants were made to individuals

£29,407 was given in grants to organisations in Sierra Leone whose objectives are charitable (there is no international definition of charity so it is currently unclear whether these are official charities or not).

None of the grant recipients are related parties.

Trustees have not been paid and the charity does not have any employees.

Charitable activities were carried out and funds spent outside the United Kingdom in Sierra Leone.

We are in regular written contact with our beneficiaries and all charitable activities delivered on our behalf are approved by the trustees.

£5,801 was sent through Worldwide Currencies, a Money Service Business. All other payments were sent through the regulated banking system.

Note 5- Charity costs

Charity costs included trustee liability insurance, bank and currency transfer fees, ICO registration and fees for the independent examination of the 2022-23 annual report and accounts. This year we also hired a van to help transport some gifts to Mercy Children's Orphanage.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 9,005	£ 2,046	£
	Total	£ 9,005	£ 2,046	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use	N/A		£ 0	£ 0
			£ 0	£ 0

	Details	Fund to which liability relates	Amount due	When due
Liabilities	N/A		£ 0	
			£ 0	

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UK Registered Charity 1165635

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- To reduce poverty;
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Although Covid restrictions have largely passed, the charity did not participate in any fundraising events and was once again largely reliant upon donations made by regular donors, as well as through some specific campaigns on social media. The charity additionally applied for a grant from another charitable foundation which was approved - further details are given below.

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In 2021 MCH had some land donated which they have been using for farming. We applied for and received a grant from an external charitable foundation funding further development of the farm including renovating the piggery, and purchasing a bailing (watering) machine. At the beginning of the year, the farm was doing very well, providing food for MCH and for the community, as well as employment opportunities. Unfortunately around March 2024 extreme heat in Sierra Leone caused the loss of many crops. MCH are also attempting to step up their bakery production business to help mitigate the effects of these losses.

Long-standing Grants

Named child sponsorships	During the year we continued the support of 15 children at the orphanage.
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Standalone Grants

School uniforms and equipment <i>September 2023</i>	A grant was approved to fund the provision of uniforms, stationery and equipment for the academic year for children at the orphanage.
Farm repairs and equipment <i>September 2023</i>	A grant was approved to fund the renovation of the piggery, construction of a storehouse and purchase of watering equipment for the farm.
Shipment of gifts in kind <i>December 2023</i>	A grant was approved to pay for the shipment of Christmas gifts to the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2023-2024 we have continued to support the clinic with a grant for the supply of medicines and staffing costs. The ambulance whose purchase we funded in 2018 is now only used occasionally following the welcome provision of an official ambulance for the district and the ambulance driver has been redeployed to a general clinic assistant. During the year with the assistance of a further grant, the clinic completed necessary repairs and renovation, including the transformation of a former birthing room into a laboratory where routine tests could be carried out.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. During 2023-24 we shipped a significant donation comprising science equipment both from a Cambridge-based secondary school and from a local museum, including a class set of optical microscopes. Additionally we have approved a grant for chairs and tables for newly built classrooms.

The Trustees were very saddened by the news of a road traffic accident affecting the families of two students at the school and have approved a grant to fund the school fees of the affected students.

Long-standing Grants

Medicine Supply and Clinic running costs	Grant paid quarterly for the supply of medicines and staffing and running costs.
School fees for students <i>(from Jan 2024)</i>	Grant paid annually for school fees for two recently bereaved students.

Standalone Grants

Completion of clinic repairs and furnishing of new laboratory room at Gbongay clinic <i>Nov 2023</i>	Grant was approved to complete renovation of the laboratory room including tiling the floor, and to provide furniture.
Science equipment for Kate McGrath School for Girls <i>Jun - Sep 2023</i>	Grant was approved to fund shipping donation of science equipment including microscopes, and to purchase some necessary accessories.
Chairs and tables for new classrooms <i>Jul 2023</i>	Grant was approved for the purchase of chairs and tables for newly built classrooms at the school.

Experiential Christian Ministries (ECM)

Overview

ECM is a UK based charity that has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. This charity was formerly known as Experiential Christian International Ministries (ECIM) but is now registered as a charity (UK registered charity number 1178716) under the name ECM.

The school now provides education to over 300 children across primary and secondary schools and employs 24 teachers with further auxiliary staff. In addition to high quality education, the school provides daily healthy meals and fresh clean water.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships. We have continued this support through the year at a high level, in line with the continued pressure on prices within Sierra Leone.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

<i>(None this year)</i>	
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Financial Statements

We received no contracts from central government or local authorities.

We received no government grants.

Statement of Financial Activity 2023-2024 (1)

Covers the accounting period from 1st April 2023 to 31st March 2024.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

Receipts (2)				
	Unrestricted	Restricted (3)	2023-24 Total	2022-23 total
Donations and legacies	£ 21,777	£ 6,533	£ 28,310	£ 30,814
Charitable activities	£ 0	£ 0	£ 0	£ 0
Other trading (fundraising)	£ 0	£ 0	£ 0	£ 60
Gift Aid	£ 9,386	£ 0	£ 9,386	£ 5,938
Interest and investments	£ 14	£ 0	£ 14	£ 10
Total gross income	£ 31,177	£ 6,533	£ 37,710	£ 36,822
Payments (4)				
MCH	£ 9,971	£ 3,649	£ 13,620	£ 19,360
PDO	£ 5,009	£ 792	£ 5,801	£ 5,450
ECIM	£ 9,856	£ 130	£ 9,986	£ 11,533
Fundraising costs	£ 0	£ 0	£ 0	£ 225
Charity costs (5)	£ 1,013	£ 0	£ 1,013	£ 554
Total	£ 25,849	£ 4,571	£ 30,420	£ 37,122
Net of receipts/payments			£ 7,290	£ -300
Cash funds last year end			£ 3,761	£ 4,061
Cash funds this year end			£ 11,051	£ 3,761

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period runs from the 1st of April to the 31st March each year.

Note 2- Receipts

Our single highest value donation received from an individual was £5,000. Our single highest value donation from a related party was the same donation of £5,000.

We did not receive any income from outside the United Kingdom.

We do not have any trading subsidiaries.

Note 3 – Restricted Funds

This year restricted donations were received for the following projects:

School Fees for two specific children at PDO	£	2,574
MCO Child Sponsorship	£	960
Science Equipment for PDO	£	20
MCO	£	2,719
ECM School Fee Sponsorship	£	260

It was agreed that the small fund previously set aside for school mattresses could be used as unrestricted.

Note 4 - Payments

Grant making is the main way in which our charity carries out its purposes. In this financial period: No grants were made to individuals

£29,407 was given in grants to organisations in Sierra Leone whose objectives are charitable (there is no international definition of charity so it is currently unclear whether these are official charities or not).

None of the grant recipients are related parties.

Trustees have not been paid and the charity does not have any employees.

Charitable activities were carried out and funds spent outside the United Kingdom in Sierra Leone.

We are in regular written contact with our beneficiaries and all charitable activities delivered on our behalf are approved by the trustees.

£5,801 was sent through Worldwide Currencies, a Money Service Business. All other payments were sent through the regulated banking system.

Note 5- Charity costs

Charity costs included trustee liability insurance, bank and currency transfer fees, ICO registration and fees for the independent examination of the 2022-23 annual report and accounts. This year we also hired a van to help transport some gifts to Mercy Children's Orphanage.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 9,005	£ 2,046	£
	Total	£ 9,005	£ 2,046	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use	N/A		£ 0	£ 0
			£ 0	£ 0

	Details	Fund to which liability relates	Amount due	When due
Liabilities	N/A		£ 0	
			£ 0	



Oaktree Accountancy

01900 268086 and 07889 181080,

www.oakacc.co.uk

Independent examiner's report to the trustees of Friends of Freetown

Charity Number 1165635

I report on the accounts of the charity for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income was below £250,000 and I am qualified to undertake the examination by:

- Being independent of Friends of Freetown and its trustees.
- Having qualified as a Chartered Accountant on 1 December 1991.
- Having relevant professional experience since 1991, including having been Secretary of Copeland Mind, having held various trustee roles in Cockermonth Round Table and other organisations which report to the Charities Commission.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, 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 Commission under section 145(5) (b) of the 2011 Act.
- 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 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:

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act.
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris MacLeod ACA ICPA (Fellow)
Oaktree Accountancy (Cockermouth) Limited

Date: 6 September 2024

FRIENDS OF FREETOWN

England & Wales - Charity number 1165635

Accounts

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

**Trustees' Annual Report
and Accounts
2022-2023**

Legal and Administrative Information

Status

Friends of Freetown is a Charitable Incorporated Organisation, established under the 'Foundation' model constitution. It is a registered charity in England and Wales, registered charity number 1165635. Trustees are appointed by existing trustees.

Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Heather Hobday	Treasurer (until July 2022)
Andy Hobday	(until October 2022)
Peter Stephenson	
Adelheid Russenberger	
Alison Giles	Treasurer (July 2022 onwards)
Jeremy Brookman	Secretary
Helen Ireton	
Annie Dawson	

Andy Hobday served on the board of trustees from the formation of the charity until he sadly passed away in October 2022. The board expresses its gratitude for all his service, generosity and encouragement over the past years.

Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants and/or gifts in kind to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2022-2023, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2022-2023, funds were primarily raised through two channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs.

Although Covid restrictions have largely passed, only one fundraising event was participated in, and the charity was once again largely reliant upon donations made by regular donors, and also through some specific campaigns on social media. The charity additionally applied for a grant from the MPM Charitable Foundation which was approved - further details are given below.

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2022-2023 for donations made during the year 2021-2022.

In addition to financial donations, a number of gifts in kind have been received for some of the projects that are supported.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Childrens Orphanage (MCO)

Overview

MCO is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others have been placed there by social services. Most recently, ten ebola orphans came to live there. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

During 2022-2023 we continued financial support for 15 children, including shipping donated Christmas presents to them. Several of these are supported specifically under a sponsorship program, and during July we funded a shipment of gifts from sponsors and children, as well as our now customary shipment of Christmas gifts collected during the course of the year in December.

MCO's costs were significantly impacted by the war in Ukraine, and on top of the regular financial support payments, we made two additional grants to top up and help with the unusually high costs throughout the year.

This year we supported two additional specific projects. Firstly, during the summer of 2021 MCO had some land donated, which MCO intended to use for farming. On behalf of MCO we applied for and received a grant from an external charitable foundation to cover farming tools and materials (such as fertilizer and seeds) to be used to farm the new land. Secondly, a grant was approved to fund repairs to the roof of the accommodation for the staff living quarters at the orphanage.

Long-standing Grants

Named child sponsorships	During the year we continued the support of 15 children at the orphanage.
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Standalone Grants

Shipment of gifts in kind <i>July 2022</i>	A grant was approved to pay for the shipment of gifts and communication from sponsors to sponsees at the orphanage.
Farm tools and materials <i>November 2022</i>	A grant was approved to fund the purchase of farming tools and materials (such as fertilizer and seeds) to farm the newly donated wetland.
Roof repair <i>November 2022</i>	A grant was approved to fund repairs to the living quarters of the residential staff at the orphanage, which required significant work.
Shipment of gifts in kind <i>December 2022</i>	A grant was approved to pay for the shipment of Christmas gifts to the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2022-2023 we have continued to support the clinic, including providing a grant for the supply of medicines and equipment for the clinic and maternity unit. We have continued to fund the insurance and driver's salary for an ambulance whose purchase we funded in 2018. The vehicle has been widely used in rough terrain and is consequently nearing the end of its useful life. However we are delighted to hear that the Sierra Leone government now provides regular ambulance services to the clinic and other health units in the district and the services of the ambulance are now less critical. During the year, the replacement of the mattresses on the clinic beds (which was begun during the previous year) was completed.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. A Cambridge-based secondary school has kindly donated a class set of microscopes for use by the school which we hope to be able to ship out during 2023.

Long-standing Grants

Medicine Supply	Grant paid quarterly for the supply of medicines and equipment for the clinic and maternity unit.
Ambulance Driver	Grant paid quarterly to fund the wages of the clinic ambulance driver.
Ambulance Insurance and Licensing	Grant paid annually to fund the cost of insuring and licensing the clinic ambulance.

Standalone Grants

Mattresses for PDO clinic <i>March 2022 - May 2022</i>	Grant was approved to pay for new mattresses for the four beds/couches in the Gbongay clinic which were shipped from the UK.
Additional medicines <i>Sep 2022</i>	Following an additional donation, a grant was paid to provide additional medicines for the clinic and maternity unit.

Experiential Christian Ministries (ECM)

Overview

ECM is a UK based charity that has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. This charity was formerly known as Experiential Christian International Ministries (ECIM) but is now registered as a charity (UK registered charity number 1178716) under the name ECM.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships. The community experienced particular hardship during this year as a result of the pandemic, and in addition to our regular donations we made two standalone grants to boost the funding for the 10 scholarships and allow a further number of children to continue in education when their funding was threatened.

Once again various local communities have been generous in providing material for the school, and we once again approved a grant to ship donated equipment including a number of school chairs and sewing machines for the tailoring centre.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

Shipping donated equipment <i>March 2022 - April 2022</i>	Grant was approved for shipping of donated equipment including school chairs and sewing machines.
Construction of borehole for well for school <i>April 2022</i>	Grant was approved for subsidising the construction of a bore hole to provide water to the school site.
Additional school fees <i>Throughout the year</i>	Grants were approved for further donations of school fees as a short term measure to allow more children to remain in school, with support to be reviewed at a later time.

Financial Statements

We received no contracts from central government or local authorities.

We received no government grants.

Statement of Financial Activity 2022-2023 (1)

Covers the accounting period from 1st April 2022 to 31st March 2023.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

Receipts (2)	Unrestricted	Restricted (3)	2022-23 Total	2021-22 total
Donations and legacies	27028	3786	30814	31288
Charitable activities	0	0	0	0
Other trading (fundraising)	0	60	60	97
Gift Aid	5938	0	5938	5799
Interest and investments	10	0	10	0
Total gross income	32976	3846	36822	37184
Payments (4)				
MCO	15951	3409	19360	11960
PDO	5139	311	5450	19057
ECM	11423	110	11533	3563
Fundraising costs	225	0	225	55
Charity costs (5)	536	0	554	578
Total	33274	3830	37122	35213
Net of receipts/payments			-300	1970
Cash funds last year end			4061	2091
Cash funds this year end			3761	4061

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period runs from the 1st of April to the 31st March each year.

Note 2- Receipts

Our single highest value donation received from an individual was £5000. Our single highest value donation from a related party was the same donation of £5000.
We did not receive any income from outside the United Kingdom.
We do not have any trading subsidiaries.

Note 3 – Restricted Funds

This year restricted donations were received for the following projects:

PDO Gbongay Clinic Medicine	£	250
PDO Gbongay Clinic Mattresses	£	6.25
PDO Gbongay Clinic Renovations	£	166.99
MCO Child Sponsorship	£	1109.38
MCO Farm Tools	£	2100
MCO	£	139.17
ECM School Fee Sponsorship	£	120

Agreement was obtained from donors to transfer previously restricted funds for the PDO school bus to unrestricted funds.

Note 4 - Payments

Grant making is the main way in which our charity carries out its purposes. In this financial period:

No grants were made to individuals

£36,343 was given in grants to organisations in Sierra Leone whose objectives are charitable (there is no international definition of charity so it is currently unclear whether these are official charities or not)

None of the grant recipients are related parties.

Trustees have not been paid and the charity does not have any employees.

Charitable activities were carried out and funds spent outside the United Kingdom in Sierra Leone.

We are in regular written contact with our beneficiaries and all charitable activities delivered on our behalf are approved by the trustees.

£5450 was sent through Worldwide Currencies, a Money Service Business. All other payments were sent through the regulated banking system.

Other charity costs included trustee liability insurance, bank fees, ICO registration and fees for the independent examination of the 2022-23 annual report and accounts.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 1,232	£ 2,529	£
	Total	£ 1,232	£ 2,529	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use	N/A		£ 0	£ 0
			£ 0	£ 0

	Details	Fund to which liability relates	Amount due	When due
Liabilities	N/A		£ 0	
			£ 0	

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

**Trustees' Annual Report
and Accounts
2022-2023**

Legal and Administrative Information

Status

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Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Heather Hobday	Treasurer (until July 2022)
Andy Hobday	(until October 2022)
Peter Stephenson	
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Alison Giles	Treasurer (July 2022 onwards)
Jeremy Brookman	Secretary
Helen Ireton	
Annie Dawson	

Andy Hobday served on the board of trustees from the formation of the charity until he sadly passed away in October 2022. The board expresses its gratitude for all his service, generosity and encouragement over the past years.

Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants and/or gifts in kind to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2022-2023, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2022-2023, funds were primarily raised through two channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs.

Although Covid restrictions have largely passed, only one fundraising event was participated in, and the charity was once again largely reliant upon donations made by regular donors, and also through some specific campaigns on social media. The charity additionally applied for a grant from the MPM Charitable Foundation which was approved - further details are given below.

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2022-2023 for donations made during the year 2021-2022.

In addition to financial donations, a number of gifts in kind have been received for some of the projects that are supported.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Childrens Orphanage (MCO)

Overview

MCO is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others have been placed there by social services. Most recently, ten ebola orphans came to live there. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

During 2022-2023 we continued financial support for 15 children, including shipping donated Christmas presents to them. Several of these are supported specifically under a sponsorship program, and during July we funded a shipment of gifts from sponsors and children, as well as our now customary shipment of Christmas gifts collected during the course of the year in December.

MCO's costs were significantly impacted by the war in Ukraine, and on top of the regular financial support payments, we made two additional grants to top up and help with the unusually high costs throughout the year.

This year we supported two additional specific projects. Firstly, during the summer of 2021 MCO had some land donated, which MCO intended to use for farming. On behalf of MCO we applied for and received a grant from an external charitable foundation to cover farming tools and materials (such as fertilizer and seeds) to be used to farm the new land. Secondly, a grant was approved to fund repairs to the roof of the accommodation for the staff living quarters at the orphanage.

Long-standing Grants

Named child sponsorships	During the year we continued the support of 15 children at the orphanage.
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Standalone Grants

Shipment of gifts in kind <i>July 2022</i>	A grant was approved to pay for the shipment of gifts and communication from sponsors to sponsees at the orphanage.
Farm tools and materials <i>November 2022</i>	A grant was approved to fund the purchase of farming tools and materials (such as fertilizer and seeds) to farm the newly donated wetland.
Roof repair <i>November 2022</i>	A grant was approved to fund repairs to the living quarters of the residential staff at the orphanage, which required significant work.
Shipment of gifts in kind <i>December 2022</i>	A grant was approved to pay for the shipment of Christmas gifts to the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2022-2023 we have continued to support the clinic, including providing a grant for the supply of medicines and equipment for the clinic and maternity unit. We have continued to fund the insurance and driver's salary for an ambulance whose purchase we funded in 2018. The vehicle has been widely used in rough terrain and is consequently nearing the end of its useful life. However we are delighted to hear that the Sierra Leone government now provides regular ambulance services to the clinic and other health units in the district and the services of the ambulance are now less critical. During the year, the replacement of the mattresses on the clinic beds (which was begun during the previous year) was completed.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. A Cambridge-based secondary school has kindly donated a class set of microscopes for use by the school which we hope to be able to ship out during 2023.

Long-standing Grants

Medicine Supply	Grant paid quarterly for the supply of medicines and equipment for the clinic and maternity unit.
Ambulance Driver	Grant paid quarterly to fund the wages of the clinic ambulance driver.
Ambulance Insurance and Licensing	Grant paid annually to fund the cost of insuring and licensing the clinic ambulance.

Standalone Grants

Mattresses for PDO clinic <i>March 2022 - May 2022</i>	Grant was approved to pay for new mattresses for the four beds/couches in the Gbongay clinic which were shipped from the UK.
Additional medicines <i>Sep 2022</i>	Following an additional donation, a grant was paid to provide additional medicines for the clinic and maternity unit.

Experiential Christian Ministries (ECM)

Overview

ECM is a UK based charity that has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. This charity was formerly known as Experiential Christian International Ministries (ECIM) but is now registered as a charity (UK registered charity number 1178716) under the name ECM.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships. The community experienced particular hardship during this year as a result of the pandemic, and in addition to our regular donations we made two standalone grants to boost the funding for the 10 scholarships and allow a further number of children to continue in education when their funding was threatened.

Once again various local communities have been generous in providing material for the school, and we once again approved a grant to ship donated equipment including a number of school chairs and sewing machines for the tailoring centre.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

Shipping donated equipment <i>March 2022 - April 2022</i>	Grant was approved for shipping of donated equipment including school chairs and sewing machines.
Construction of borehole for well for school <i>April 2022</i>	Grant was approved for subsidising the construction of a bore hole to provide water to the school site.
Additional school fees <i>Throughout the year</i>	Grants were approved for further donations of school fees as a short term measure to allow more children to remain in school, with support to be reviewed at a later time.

Financial Statements

We received no contracts from central government or local authorities.

We received no government grants.

Statement of Financial Activity 2022-2023 (1)

Covers the accounting period from 1st April 2022 to 31st March 2023.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

Receipts (2)	Unrestricted	Restricted (3)	2022-23 Total	2021-22 total
Donations and legacies	27028	3786	30814	31288
Charitable activities	0	0	0	0
Other trading (fundraising)	0	60	60	97
Gift Aid	5938	0	5938	5799
Interest and investments	10	0	10	0
Total gross income	32976	3846	36822	37184
Payments (4)				
MCO	15951	3409	19360	11960
PDO	5139	311	5450	19057
ECM	11423	110	11533	3563
Fundraising costs	225	0	225	55
Charity costs (5)	536	0	554	578
Total	33274	3830	37122	35213
Net of receipts/payments			-300	1970
Cash funds last year end			4061	2091
Cash funds this year end			3761	4061

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period runs from the 1st of April to the 31st March each year.

Note 2- Receipts

Our single highest value donation received from an individual was £5000. Our single highest value donation from a related party was the same donation of £5000.
We did not receive any income from outside the United Kingdom.
We do not have any trading subsidiaries.

Note 3 – Restricted Funds

This year restricted donations were received for the following projects:

PDO Gbongay Clinic Medicine	£	250
PDO Gbongay Clinic Mattresses	£	6.25
PDO Gbongay Clinic Renovations	£	166.99
MCO Child Sponsorship	£	1109.38
MCO Farm Tools	£	2100
MCO	£	139.17
ECM School Fee Sponsorship	£	120

Agreement was obtained from donors to transfer previously restricted funds for the PDO school bus to unrestricted funds.

Note 4 - Payments

Grant making is the main way in which our charity carries out its purposes. In this financial period:

No grants were made to individuals

£36,343 was given in grants to organisations in Sierra Leone whose objectives are charitable (there is no international definition of charity so it is currently unclear whether these are official charities or not)

None of the grant recipients are related parties.

Trustees have not been paid and the charity does not have any employees.

Charitable activities were carried out and funds spent outside the United Kingdom in Sierra Leone.

We are in regular written contact with our beneficiaries and all charitable activities delivered on our behalf are approved by the trustees.

£5450 was sent through Worldwide Currencies, a Money Service Business. All other payments were sent through the regulated banking system.

Other charity costs included trustee liability insurance, bank fees, ICO registration and fees for the independent examination of the 2022-23 annual report and accounts.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 1,232	£ 2,529	£
	Total	£ 1,232	£ 2,529	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use	N/A		£ 0	£ 0
			£ 0	£ 0

	Details	Fund to which liability relates	Amount due	When due
Liabilities	N/A		£ 0	
			£ 0	



Oaktree Accountancy

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www.oakacc.co.uk

Independent examiner's report to the trustees of Friends of Freetown

Charity Number 1165635

I report on the accounts of the charity for the period ended 31 March 2023.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income was below £250,000 and I am qualified to undertake the examination by:

- Being independent of Friends of Freetown and its trustees.
- Having qualified as a Chartered Accountant on 1 December 1991.
- Having relevant professional experience since 1991, including having been Secretary of Copeland Mind, having held various trustee roles in Cokermonth Round Table and other organisations which report to the Charities Commission.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, 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 Commission under section 145(5) (b) of the 2011 Act.
- 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 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:

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act.
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris MacLeod ACA ICPA (Fellow)
Oaktree Accountancy (Cockermouth) Limited

Date: 3 October 2023

FRIENDS OF FREETOWN

England & Wales - Charity number 1165635

Accounts

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

**Trustees' Annual Report
and Accounts
2021-2022**

Legal and Administrative Information

Status

Friends of Freetown is a Charitable Incorporated Organisation, established under the 'Foundation' model constitution. It is a registered charity in England and Wales, registered charity number 1165635. Trustees are appointed by existing trustees.

Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Heather Hobday	Treasurer
Andy Hobday	
Peter Stephenson	
Adelheid Russenberger	
Alison Giles	
Jeremy Brookman	Secretary
Helen Ireton	

Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2021-2022, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2021-2022, funds were primarily raised through two channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs.

Covid restrictions prevented the organisation of events for fundraising purposes, so we were reliant upon donations made by regular donors, and also through some specific campaigns on social media.

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2021-2022 for donations made during the year 2020-2021.

In addition to financial donations, a number of gifts in kind have been received for some of the projects that are supported.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Childrens Orphanage (MCO)

Overview

MCO is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others have been placed there by social services. Most recently, ten ebola orphans came to live here. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

During 2021-2022 we continued financial support for 15 children, including shipping donated Christmas presents to them. We also approved a grant to pay for replacement bedding for the orphanage.

Long-standing Grants

Named child sponsorships	During the year 2020-2021, the number of named children sponsored stayed constant at 15. The amount per child was increased to £173 per quarter.
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Standalone Grants

Back-to-school costs <i>August 2021</i>	A grant was approved to provide costs of returning to school including fees and equipment.
Shipment of gifts in kind <i>October 2021</i>	A grant was approved to pay for the shipment of Christmas presents for the orphanage.
Bedding <i>December 2021</i>	A grant was approved to pay for replacement bedding for the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2021-2022 we have continued to support the clinic, including providing a solar-powered fridge to store medication, and replacing the mattresses on the clinic beds which were thin, dirty and not washable.

The Kate McGrath School for Girls has continued its program of providing safe access to the school for children who live at some distances from the school. In the previous year we had provided a grant for mattresses for a dormitory that they had provided; this year we have been able to provide a grant for the purchase of a minibus to transport girls from surrounding villages to the school each day.

Long-standing Grants

Medicine Supply	Grant paid quarterly for the supply of medicines and equipment for the clinic and maternity unit.
Ambulance Driver	Grant paid quarterly to fund the wages of the clinic ambulance driver.
Ambulance Insurance and Licensing	Grant paid annually to fund the cost of insuring and licensing the clinic ambulance.

Standalone Grants

Solar panels and fridge <i>April 2021</i>	Grant was approved to pay for solar panels and a fridge for the Gbongay clinic.
Shipment of gifts in kind <i>July 2021</i>	Grant was approved to pay for the shipment of science equipment donated to KMSG.
Ambulance repairs <i>August 2021</i>	Grant was approved to fund replacement tyres and battery for the ambulance, needs identified during the annual service.
School bus <i>September 2021</i>	Grant was approved to fund the purchase of a new school bus.
Shipment of gifts in kind <i>October 2021</i>	Grants were approved to pay for the shipment of science equipment donated to KMSG, and baby clothes to the Gbongay clinic.
Hand pump for clinic well <i>February 2022</i>	Grant was approved to pay for a new hand pump as a temporary stand-in and backup for the clinic well.
Mattresses for PDO clinic <i>March 2022</i>	Grant was approved to pay for new mattresses for the four beds/couches in the Gbongay clinic.

Experiential Christian Ministries (ECM)

Overview

ECM is a UK based charity that has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. This charity was formerly known as Experiential Christian International Ministries (ECIM) but is now registered as a charity (UK registered charity number 1178716) under the name ECM.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships. The community experienced particular hardship during this year as a result of the pandemic, and in addition to our regular donations we made a one-off donation to allow a number of children to continue in education when their funding was threatened.

Once again various local communities have been generous in providing material for the school, and we once again approved a grant to ship donated equipment including a number of school chairs and sewing machines for the tailoring centre.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

IT equipment <i>October 2021</i>	Grant was approved for the purchase of IT equipment for the school, including laptop, printer and photocopier repair and supplies.
Additional school fees <i>February 2022-</i>	Grant was approved for further donations of school fees as a short term measure to allow more children to remain in school, with support to be reviewed at a later time.
Shipping donated equipment <i>March 2022</i>	Grant was approved for shipping of donated equipment including school chairs and sewing machines.

Financial Statements

Statement of Financial Activity 2021-2022

Covers the accounting period from 5th April 2021 to 31st March 2022.

All numbers rounded to nearest £. See next page for notes (note number in brackets).

	Unrestricted Funds	Restricted Funds (2)	2021-2022 Total	2020-2021 Total
Receipts				
Donations	£ 15,880	£ 15,407	£ 31,288	£ 26,404
Fundraising Receipts (3)	£ -	£ 97	£ 97	£ 117
Amazon Smile	£ -	£ -	£ -	£ 32
Gift Aid (4)	£ 5,799	£ 0	£ 5,799	£ 2,440
Total	£ 21,679	£ 15,504	£ 37,184	£ 28,993

Payments

MCO	£ 10,254	£ 1,706	£ 11,960	£ 13,274
PDO	£ 7,149	£ 11,908	£ 19,057	£ 9,939
ECM	£ 3,443	£ 120	£ 3,563	£ 5,731
Fundraising Costs (3)	£ 55	£ -	£ 55	£ 0
Charity Costs (5)	£ 578	£ -	£ 578	£ 470
Total	£ 21,479	£ 13,734	£ 35,213	£ 29,414
Net of receipts/ payments (8)	£ 200	£ 1,770	£ 1,970	£ -421
Cash funds last year end	£ 1,077	£ 1,014	£ 2,091	£ 2,512
Cash funds this year end	£ 1,277	£ 2,784	£ 4,061	£ 2,091

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation and Accounting Period

These accounts have been prepared on a receipts and payments basis. The accounting period was amended during the year to run until 31st March (instead of 5th April).

Note 2 – Restricted Funds

This year restricted donations were received for the following projects:

PDO Solar Powered Fridge	£	581
PDO School Bus	£	12,127
PDO Gbongay Clinic Medicine	£	250
PDO Gbongay Clinic Mattresses	£	569
PDO Gbongay Clinic Renovations	£	150
MCO Child Sponsorship	£	1,050
MCO Bedding	£	500
MCO	£	156
ECM School Fee Sponsorship	£	120

Note 3 – Fundraising (Non-Primary Purpose) Trading

For the purposes of these accounts, fundraising costs and fundraising receipts categories are used for goods and services provided in order to raise funds, ie non-primary purpose trading. In some years Friends of Freetown has held a fundraising ceilidh, or produced and sold Christmas cards in this category. Fundraising trading was not possible during this period due to Covid restrictions and turnover was 0.

Note 4 – Gift Aid

Gift Aid was received during the year 2021-22 for donations made during the year 2020-21, and during the year 2020-21 for donations made during the year 2019-20.

Note 5 – Charity Costs

Other charity costs included trustee liability insurance, ICO registration and fees for the independent examination of the 2020-2021 annual report and accounts.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 1,277	£ 2,784	£
	Total	£ 1,277	£ 2,784	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use			£	£
			£	£

	Details	Fund to which liability relates	Amount due	When due
Liabilities			£	
			£	



Oaktree Accountancy

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www.oakacc.co.uk

Independent examiner's report to the trustees of Friends of Freetown

Charity Number 1165635

I report on the accounts of the charity for the period ended 31 March 2022.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income was below £250,000 and I am qualified to undertake the examination by:

- Being independent of Friends of Freetown and its trustees.
- Having qualified as a Chartered Accountant on 1 December 1991.
- Having relevant professional experience since 1991, including having been Secretary of Copeland Mind, having held various trustee roles in Cokermonth Round Table and other organisations which report to the Charities Commission.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, 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 Commission under section 145(5) (b) of the 2011 Act.
- 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 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:

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act.
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris MacLeod ACA ICPA (Fellow)
Oaktree Accountancy (Cockermouth) Limited

Date: 26 April 2022

FRIENDS OF FREETOWN

England & Wales - Charity number 1165635

Accounts

Friends of Freetown 
Relieving poverty and sickness in Sierra Leone

UK Registered Charity 1165635

**Trustees' Annual Report
and Accounts
2020-2021**

Legal and Administrative Information

Status

Friends of Freetown is a Charitable Incorporated Organisation, established under the 'Foundation' model constitution. It is a registered charity in England and Wales, registered charity number 1165635. Trustees are appointed by existing trustees.

Its principal address is 6, Lode Avenue, Waterbeach, Cambridge CB25 9PX. Its website is <http://www.friendsoffreetown.org.uk>, where a copy of its constitution may be found, along with various policies including grant-giving policy and privacy and data retention policy.

Trustee Board

The members of the Board during the year were:

Amy Brookman	Chair
Natasha Gray	Vice-Chair (until 11.11.20)
Heather Hobday	Treasurer
Andy Hobday	
Peter Stephenson	
Adelheid Russenberger	
Alison Giles	
Jeremy Brookman	

Objectives and Activities

The objectives of the organisation are:

- To reduce poverty;
- To relieve sickness;
- To advance education;

by providing grants to individuals and organisations in Sierra Leone working towards any or all of the above.

During the year 2020-2021, grants were made to 3 organisations to advance these objectives. These are all organisations with whom Friends of Freetown has a long-standing relationship. In some cases, grants are long-standing grants that are renewed annually, such as grants to fund a child's place in an orphanage, or a scholarship for a school; in other cases, grants have been made for standalone grant requests that will address the strategic objectives of the organisation or provide for specific emergency situations, such as emergency health treatment costs. The Trustees designate some reserves within the general fund in order to be able to respond to emergency grant requests.

Fundraising

During the year 2020-2021, funds were primarily raised through three channels:

- Regular donations. Benefactors have usually been personal contacts of existing trustees or benefactors, and fundraising events have widened the base of donors;
- One-off donations. These have included campaigns via social media and among personal contacts of trustees, targeting specific needs;

Friends of Freetown is also recognised by HMRC for Gift Aid, and Gift Aid was reclaimed during 2020-2021 for donations made during the year 2020-2021.

In addition to financial donations, a number of gifts in kind have been received for some of the projects that are supported.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting the aims and objectives, and consider how each grant application meets the objectives of the organisation, including the requirement for public benefit, before making a decision.

Project Details

Mercy Children's Orphanage (MCO)

Overview

MCO is an orphanage for around 30 children and young people ranging from infants to older teenagers. Older children were orphaned during the civil war; others have been placed there by social services. Most recently, ten ebola orphans came to live here. The orphanage is very well thought of by Sierra Leonean social services and authorities and is unusual in Sierra Leone in that it has children from several different tribes and both Muslim and Christian families.

Long-standing Grants

Named child sponsorships	During the year 2020-2021, the number of named children sponsored stayed constant at 15. The amount per child was increased to £173 per quarter.
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Standalone Grants

Grant to cover Covid-19 emergency expenses <i>May 2020</i>	A grant was approved to provide emergency funds due to the increased cost of living with Covid-19, including providing emergency food to meet needs in the local community.
Replacement generator <i>August 2020</i>	A grant was approved to pay for a new generator (replacing the previous generator which had been donated by the Canadian Army towards the end of the ebola epidemic) to provide lighting in the evenings.
Shipment of gifts in kind <i>October 2020</i>	A grant was approved to pay for the shipment of various gifts in kind, including stationery, books, educational materials and Christmas presents for the orphanage.

Pujehun Development Organisation (PDO)

Overview

PDO is a Sierra Leonean NGO led by former MP Senesi Fawundu, focusing on improving health care in the rural province of Pujehun. For a number of years through PDO we have supported the village clinic and (very basic) maternity unit in Gbongay and more recently have supported the Kate McGrath Girls' School in Bo, of which Senesi is Chair of Governors.

During 2020-2021 we have continued to support the clinic, including a new well to provide water to the clinic and additional maintenance on the ambulance which continues to be well used. We were also finally able to fulfil a long-standing request to arrange online diabetes training for some of the staff at the clinic. As a result of the pandemic a grant was approved to provide soap and Veronica baskets to enable effective hand washing and rice to those families the PDO identified as in urgent need of support.

Grants were made to the Kate McGrath School for Girls to provide rice and sanitary towels to those girls the school had identified as in urgent need during the pandemic, and to provide mattresses for a dormitory that is being created at the school for girls who do not have a safe place to sleep locally.

Long-standing Grants

Medicine Supply	Grant paid quarterly for the supply of medicines and equipment for the clinic and maternity unit.
Ambulance Driver	Grant paid quarterly to fund the wages of the clinic ambulance driver.
Ambulance Insurance and Licensing	Grant paid annually to fund the cost of insuring and licensing the clinic ambulance.

Standalone Grants

<p>Emergency assistance to community of Gbongay</p> <p><i>April 2020</i></p>	<p>Grant was approved to fund the purchase of soap, Veronica baskets and emergency food to meet needs in the local community..</p>
<p>Rice and sanitary towels for KMSG</p> <p><i>May 2020</i></p>	<p>Grant was approved to fund the purchase sanitary towels and emergency food to meet needs of pupils at Kate McGrath Girls' School.</p>
<p>Construction of new clinic well</p> <p><i>May 2020</i></p>	<p>Grant was approved to fund the construction of a new well to supply water to the clinic, after the old well had dried up.</p>
<p>Mattresses for KMSG</p> <p><i>September 2020</i></p>	<p>Grant was approved to fund the purchase of mattresses for the new dormitory at Kate McGrath Girls' School.</p>
<p>Ambulance repairs</p> <p><i>November 2020</i></p>	<p>Grant was approved to fund emergency repairs to the ambulance, which broke down during a call-out.</p>
<p>Online diabetes training</p> <p><i>December 2020</i></p>	<p>Grant was approved to provide online diabetes training to 3 staff members at Gbongay maternity clinic.</p>

Experiential Christian Ministries (ECM)

Overview

ECM is a UK based charity that has founded a number of community projects in the village of Adonkia in Sierra Leone, including a school, community bakery, adult education classes and medical projects. We currently support the medical and educational work of this charity. This charity was formerly known as Experiential Christian International Ministries (ECIM) but has recently registered as a charity (UK registered charity number 1178716) under the name ECM.

The school is well regarded in its community as one of the few schools that is able to offer scholarships to those unable to afford the fees, and we have continued to support the school by funding 10 scholarships.

The school has been continuing to expand over the last few years and has been engaged in a significant building project (with funding from other sources). During 2020-2021 we contributed to this expansion with a grant for plumbing and electrical work.

Once again various local communities have been generous in providing material for the school. We are grateful to numerous individuals for donations of school equipment (particularly laptops), to Milton C of E primary school for the donation of several boxes of text books and to Sawston Village College for the donation of textiles for the tailoring centre. During 2020-2021 we approved a grant request for funds to transport this donated equipment.

During 2020-2021 we also began a partnership with Milton C of E school where children in UK year 6 exchanged letters with children in Adonkia.

Long-standing Grants

School place sponsorship	Grant paid annually for scholarships for 10 children to attend the school without paying fees.
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Standalone Grants

Plumbing and electrical work on school extension <i>September 2020</i>	Grant was approved to fund the plumbing and electrical component of the school's building project.
Transportation of donated school equipment <i>February 2021</i>	Grant was approved to fund the transportation of donated school equipment to Adonkia.

Financial Statements

Statement of Financial Activity 2020-2021

Covers the accounting period from 4th April 2020 to 3rd April 2021

All numbers rounded to nearest £. See next page for notes (note number in brackets).

	Unrestricted Funds	Restricted Funds (2)	2020-2021 Total	2019-2020 Total
Receipts				
Donations	£ 15,807	£ 10,597	£ 26,404	£ 12,712
Fundraising Receipts	£ 0	£ 117	£ 117	£ 2,498
Amazon Smile	£ 32	£ 0	£ 32	£ 23
Gift Aid (3)	£ 2,440	£ 0	£ 2,440	£ 5,259
Total	£ 18,279	£ 10,714	£ 28,993	£ 20,492

Payments

MCO	£ 10,684	£ 2,590	£ 13,274	£ 7,945
PDO	£ 6,199	£ 3,740	£ 9,939	£ 7,061
ECM	£ 2,361	£ 3,370	£ 5,731	£ 2,207
Fundraising Costs (4)	£ 0	£ 0	£ 0	£ 849
Charity Costs (5)	£ 470	£ 0	£ 470	£ 457
Total	£ 19,714	£ 9,700	£ 29,414	£ 18,519
Net of receipts/ payments (8)	£ -1,435	£ 1,014	£ -421	£ 1,972
Cash funds last year end	£ 2,512	£ 0	£ 2,512	£ 540
Cash funds this year end	£ 1,077	£ 1,014	£ 2,091	£ 2,512

Notes on the Statement of Financial Activity

Note 1 – Basis of Preparation

These accounts have been prepared on a receipts and payments basis.

Note 2 – Restricted Funds

This year restricted donations were received for the following projects:

PDO Solar Powered Well	£3,000
PDO Ambulance	£1,687
PDO Solar Powered Fridge	£ 250
PDO Mattresses for School	£ 67

MCO Generator	£1,200
MCO Child Sponsorship	£ 990
MCO Fundraising	£ 117
MCO Christmas treat for children	£ 198
MCO Shipping Costs of goods for orphanage	£ 85

ECIM School Building	£2,500
ECIM School Fees Sponsorship	£ 120
ECIM Shipping Costs of donated goods	£ 500

Note 3 – Gift Aid

Gift Aid was received during the year 2020-21 for donations made during the year 2019-20, and during the year 2019-20 for donations made during the year 2018-19.

Note 4 – Fundraising Costs

Fundraising costs in 2019-2020 include costs for Burns' night ceilidhs (such as venue hire) as well as costs for other fundraising activities.

Note 5 – Charity Costs

Other charity costs included trustee liability insurance, ICO registration and fees for the independent examination of the 2020-2021 annual report and accounts.

Statement of assets and liabilities at end of period

	Details	Unrestricted Funds	Restricted Funds	Endowment Funds
Cash funds	General Fund	£ 1,077	£ 1,014	£
	Total	£ 1,077	£ 1,014	£

	Details	Fund to which asset belongs	Cost	Current value
Other assets for the charity's use			£	£
			£	£

	Details	Fund to which liability relates	Amount due	When due
Liabilities			£	
			£	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	<i>Amy Brookman</i>
Name	AMY BROOKMAN
Position	CHAIR OF TRUSTEES
Date	11/11/21



Oaktree Accountancy

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Independent examiner's report to the trustees of Friends of Freetown

Charity Number 1165635

I report on the accounts of the charity for the period ended 5 April 2021.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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. The charity's gross income was below £250,000 and I am qualified to undertake the examination by:

- Being independent of Friends of Freetown and its trustees.
- Having qualified as a Chartered Accountant on 1 December 1991.
- Having relevant professional experience since 1991, including having been Secretary of Copeland Mind, having held various trustee roles in Cokermonth Round Table and other organisations which report to the Charities Commission.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, 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 Commission under section 145(5) (b) of the 2011 Act.
- 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 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:

1. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act.
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris MacLeod ACA ICPA (Fellow)
Oaktree Accountancy (Cockermouth) Limited

Date: 22 May 2021