

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

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