

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

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 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 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: 26 April 2022