

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.

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- 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	
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			£ 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 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 Cocker mouth 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