

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	
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 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.
--------------------------	---

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.
--------------------------	--

Standalone Grants

<i>(None this year)</i>	
-------------------------	--

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	

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	
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 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.
--------------------------	---

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.
--------------------------	--

Standalone Grants

<i>(None this year)</i>	
-------------------------	--

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 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: 6 September 2024