

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2023
For**

COMMUNITIES WORKING TOGETHER WORLDWIDE

**Castle Accounting Ltd
18-20 The Ropewalk
Nottingham
NG1 5DT**

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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COMMUNITIES WORKING TOGETHER WORLDWIDE

Report of COMMUNITIES WORKING TOGETHER WORLDWIDE for the Year Ended 31 March 2023

COMMUNITIES WORKING TOGETHER WORLDWIDE present their report with the financial statements of the charity for the year ended 31 March 2023. COMMUNITIES WORKING TOGETHER WORLDWIDE has adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1168285

Principal address

6 Maxtoke Road
Nottingham
Nottinghamshire
NG7 1EG

COMMUNITIES WORKING TOGETHER WORLDWIDE Trustees

Mrs Malti Maini (chair)
Mrs Praduman Rani Korpai (treasurer and secretary)
Mrs Bela Khosla
Mr Praful Trivedi

Independent Examiner

Castle Accounting Ltd
18-20 The Ropewalk
Nottingham
Nottinghamshire
NG1 5DT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

COMMUNITIES WORKING TOGETHER WORLDWIDE have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE COMMITTEE:

.....
Mrs Malti Maini

Date: 02 September 2024

Independent Examiner's Report to COMMUNITIES WORKING TOGETHER WORLDWIDE

COMMUNITIES WORKING TOGETHER WORLDWIDE

I report on the accounts for the year ended 31 March 2023 set out on pages five to seven.

Respective responsibilities of COMMUNITIES WORKING TOGETHER WORLDWIDE and examiner

COMMUNITIES WORKING TOGETHER WORLDWIDE is responsible for the preparation of the accounts. COMMUNITIES WORKING TOGETHER WORLDWIDE consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 43(3)(a) of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 COMMUNITIES WORKING TOGETHER WORLDWIDE concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 requirements
 - to keep accounting records in accordance with Section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

CASTLE ACCOUNTING LTD
Chartered Accountants
18-20 The Ropewalk
Nottingham
NG1 5DT

Date: 02 September 2024

COMMUNITIES WORKING TOGETHER WORLDWIDE

INCOME & EXPENDITURE ACCOUNT

Year ended 31 March 2023

		2023	2022
	£	£	£
INCOME			
Committed Giving		2,141	3,375
Fundraising			
TOTAL INCOME		2,141	3,375
GENERAL EXPENDITURE			
Direct Costs			8,354
Sundry Expenses	65		110
Accountancy Fees	360		360
		<u>425</u>	<u>8,824</u>
(DEFICIT)/ EXCESS OF INCOME OVER EXPENDITURE		<u>1,716</u>	<u>(5,449)</u>

.....

COMMUNITIES WORKING TOGETHER WORLDWIDE

BALANCE SHEET as at 31 March 2023

		2023	2022
	£	£	£
CURRENT ASSETS			
Bank Balances	17,785		17,329
CURRENT LIABILITIES			
Trade Creditors			1,350
Accruals	<u>450</u>		<u>360</u>
	<u>450</u>		<u>1,710</u>
		<u>17,335</u>	<u>15,619</u>
ACCUMULATED FUND			
BALANCE at 01 Apr 2022	15,619		21,068
Excess of expenditure over income	<u>1,716</u>		<u>(5,449)</u>
BALANCE at 31 Mar 2023		<u>17,335</u>	<u>15,619</u>

The financial statements were approved by COMMUNITIES WORKING TOGETHER WORLDWIDE Trustees

on 02 September 2024 and were signed on its behalf by:

.....
Mrs Malti Maini

COMMUNITIES WORKING TOGETHER WORLDWIDE

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2008), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	£
Surplus On Activities	(5,449)