

The Charity Registration Number is :- 1169273

## THE SHEPHERDESS

### Report and Accounts

31 July 2023

Timi and Co.  
Chartered Certified Accountants  
Unit One  
Kings Estate  
Broadway Parade  
Hornchurch  
RM12 4RS

**THE SHEPHERDESS**  
**Report and accounts**  
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# THE SHEPHERDESS

## Charitable Incorporated Organisation

### Legal and Administrative Information

CHARITY NUMBER: 1169273

COMPANY NUMBER: CE007889

#### The Board of Directors/Trustees

Iyabode Adedeji-Tiwo  
Christine Winsala  
Oludamilare Wasiru Lawal

#### Registered Office

Flat 10  
Carneige Court  
Burgess Springs  
Chelmsford  
CM1 1DG

#### Bankers

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

#### Independent Examiner Daniel Dele-Ojo FCCA

Timi and Co.  
Chartered Certified Accountants  
Unit One  
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**THE SHEPHERDESS**  
**Charitable Incorporated Organisation**  
**Report of the Trustees**

Year ended 31 July 2023

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The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 July 2023. The Shepherdess is a charitable incorporated organisation and a registered charity governed by its memorandum and articles of association. Charity number: 1169273. Company number: CE007889.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the organization and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**OBJECTIVES OF THE ASSOCIATION**

The Shepherdess aims to encourage and motivate people of all age from the ethnic minorities who are struggling to overcome rejection as a result of past life experiences. Organise community-based workshops across Colchester and Essex in the main area of healthcare education and poverty alleviation. Providing food and giving out old clothes overseas.

## THE SHEPHERDESS

### Charitable Incorporated Organisation

#### Independent Examiner's Report on the unaudited Accounts of The Shepherdess

**Year ended 31 July 2023**

We report on the accounts of the charitable company for the year ended 31 July 2023 which are set out on pages 4 to 10.

#### **Respective responsibilities of trustees and examiner.**

The trustees who are also the directors of the company for the purposes of company law are responsible for the preparation of the accounts. The trustees 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 needed. Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7) (b) of the Act, as amended); and
- state whether particular matters have come to our attention

#### **Basis of independent examiner's statement**

Our examination was carried out in accordance with 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 our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Account and Reporting by Charities have not been met; or
2. to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Daniel Dele-Ojo FCCA  
Timi and Co.  
Chartered Certified Accountants

Date: 7 May 2024

**THE SHEPHERDESS - Statement of Financial Activities for the year ended 31 July 2023**

***Statement of Financial Activities for the year ended 31 July 2023***

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
<b>Income from:</b>				
Donations & Legacies	9,400	-	9,400	27,504
<b>Expenditure on:</b>				
Charitable activities	9,197	-	9,197	27,172
<b>Total expenditure</b>	<b>9,197</b>	<b>-</b>	<b>9,197</b>	<b>27,172</b>
<b>Net income for the year</b>	<b>203</b>	<b>-</b>	<b>203</b>	<b>332</b>
<b>Net income after transfers</b>	<b>203</b>	<b>-</b>	<b>203</b>	<b>332</b>
<b>Net movement in funds</b>	<b>203</b>	<b>-</b>	<b>203</b>	<b>332</b>
<b>Reconciliation of funds:-</b>				
Total funds brought forward	2,333	-	2,333	2,001
<b>Total funds carried forward</b>	<b>2,536</b>	<b>-</b>	<b>2,536</b>	<b>2,333</b>

## THE SHEPHERDESS - Balance Sheet as at 31 July 2023

	2023 £	2022 £
<b>Current assets</b>		
Cash at bank and in hand	3,086	2,883
<b>Creditors: amounts falling due within one year</b>	<u>(550)</u>	<u>(550)</u>
<b>Net current assets</b>	2,536	2,333
<b>The total net assets of the charity</b>	<u>2,536</u>	<u>2,333</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Restricted funds

-

### Unrestricted Funds

Unrestricted Revenue Funds	2,536	2,333
	2,536	2,333
<b>Total charity funds</b>	<u>2,536</u>	<u>2,333</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



**Christine Winsala**

Trustee

Approved by the board of trustees on 7 May 2024

The accounting policies and notes on pages 6 to 10 form part of these financial statements.

## THE SHEPHERDESS

### Charitable Incorporated Organisation

Notes to the Financial Statements

**Year ended 31 July 2023**

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#### 1 Accounting Policies

##### a) **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008), the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005. No separate income and expenditure account has been included because the company has no endowment funds.

##### b) **Donations and grants**

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- When donors impose conditions, which have to be fulfilled, before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

##### c) **Income**

Income is accounted of on accrual basis. The Charity's income is mainly from grants and donations.

## THE SHEPHERDESS

### Notes to the Financial Statements

Year ended 31 July 2023

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#### 2 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes VAT as the Charity is not registered for VAT and therefore is reported as part of the expenditure to which it relates

- Costs of generating funds comprise the costs associated with attracting grant income. No such cost has been recognized in the year.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its charitable activities of Advocacy and Support, Children and Family Services and Respite & Support. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are therefore not shown separately in the statement of financial activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include accountancy fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g., time based and used.

#### 3 Taxation

There is no liability to any UK Tax arising neither from the results nor from any activity of the Charity

## THE SHEPHERDESS

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 4 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Donations and gifts from individuals</b>				
Janet Packer	-	-	-	1,150
Angela Arnold	-	-	-	1,352
Susan Salami	-	-	-	1,020
Ekperuoh Theodore	-	-	-	500
Adebiyi O A J	-	-	-	500
Samson J	-	-	-	500
A Ojodu	-	-	-	1,500
Kayode L O	-	-	-	450
Apampa O	1,500	-	1,500	-
Kelvin Akhigbe	1,950	-	1,950	-
Olatunbosun Benson	3,100	-	3,100	-
Adewale Adeyemi-Olojo	1,500	-	1,500	-
<b>Total donations and gifts from individuals</b>	<b>8,050</b>	<b>-</b>	<b>8,050</b>	<b>6,972</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Grants</b>				
Pinnacle Care and Support Services	400	-	400	20,532
Ametinna Enterprise Ltd	950	-	950	-
<b>Total public sector revenue grants</b>	<b>1,350</b>	<b>-</b>	<b>1,350</b>	<b>20,532</b>

## THE SHEPHERDESS

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

### Total Donations, Grants and Legacies

Total Donations, Grants and Legacies

9,400	-	9,400	27,504
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### 5 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Housing Benefit for residents / rent	-	-	-	15,900
<b>Total direct spending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,900</b>

### 6 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Administrative overheads</b>				
Telephone, fax and internet	121	-	121	-
Postage	35	-	35	-
Stationery and printing	93	-	93	-
Equipment expenses	564	-	564	-
Equipment, repairs, expenses and maintenance	692	-	692	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Consultancy fees	7,142	-	7,142	10,722
<b>Support costs before reallocation</b>	<b>8,647</b>	<b>-</b>	<b>8,647</b>	<b>10,722</b>
<b>Total support costs - Current Year</b>	<b>8,647</b>	<b>-</b>	<b>8,647</b>	<b>10,722</b>

All the expenditure in the prior year was unrestricted.

## THE SHEPHERDESS

Detailed analysis of income and expenditure for the year ended 31 July 2023 as required by the SORP 2015

### 7 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	550	-	550	550
<b>Total Governance costs</b>	<b>550</b>	<b>-</b>	<b>550</b>	<b>550</b>

All the expenditure in the prior year was unrestricted.

### 8 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	-	-	-	15,900
Total support costs	8,647	-	8,647	10,722
Total Governance costs	550	-	550	550
<b>Total charitable expenditure</b>	<b>9,197</b>	<b>-</b>	<b>9,197</b>	<b>27,172</b>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total direct spending	15,900	-	15,900
Total support costs	10,722	-	10,722
Total Governance costs	550	-	550
<b>Total charitable expenditure</b>	<b>27,172</b>	<b>-</b>	<b>27,172</b>