

**GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
ANNUAL REPORT AND UNAUDITED ACCOUNTS
CONTENTS

	Page
Charity information	3
Trustees' report	4
Accountants' report	5
Statement of income and retained earnings	6
Statement of financial position	7
Notes to the accounts	8
Detailed profit and loss account	10

**GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Fatoumata Binta Diallo Abdoulai Bah Amadou Bah Mohamed Aliou Alpha Sow Kadiatou Diallo Chadia Diallo Safiatou Diallo
Charity Number	1179022 (England and Wales)
Registered Office	MALIN STREET SMETHWICK BIRMINGHAM WEST MIDLANDS B66 1 QZ UK
Accountants	Accountae Ltd 3 The Quadrant Warwick Road Coventry CV1 2DY

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
(CHARITY NO: 1179022 ENGLAND AND WALES)
TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31 March 2024.

Trustees

The following Trustees held office during the whole of the period:

Fatoumata Binta Diallo
Abdoulai Bah
Amadou Bah
Mohamed Aliou Alpha Sow
Kadiatou Diallo
Chadia Diallo
Safiatou Diallo

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Charity law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the profit or loss of the Charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Companies provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of Trustees

.....
Abdoulai Bah
Trustee

Approved by the board on: 26 August 2024

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS FOR THE YEAR ENDED 31 MARCH 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS for the year ended 31 March 2024 as set out on pages 6 - 9 from the Charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the Board of Trustees of GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS, as a body, in accordance with the terms of our engagement letter dated 30 April 2022. Our work has been undertaken solely to prepare for your approval the accounts of GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS and state those matters that we have agreed to state to the Board of Trustees of GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS. You consider that GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Accountae Ltd
Chartered Certified Accountants

3 The Quadrant
Warwick Road
Coventry
CV1 2DY

26 August 2024

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Income from donations and charitable activities	110,187	77,843
Charitable activities	(6,239)	(12,149)
Gross profit	<u>103,948</u>	<u>65,694</u>
Administrative expenses	(49,535)	(46,310)
Operating profit	<u>54,413</u>	<u>19,384</u>
Profit on ordinary activities before taxation	<u>54,413</u>	<u>19,384</u>
Tax on profit on ordinary activities	-	-
Net income/(expenditure) before tax for the reporting period	<u>54,413</u>	<u>19,384</u>
Total Funds at the start of the year	92,494	73,110
Total funds brought forward	54,413	19,384
	-	-
Total funds carried forward at the end of the year	<u>146,907</u>	<u>92,494</u>

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	4	981	175
Current assets			
Cash at bank and in hand		145,926	92,319
Net current assets		145,926	92,319
Net assets		146,907	92,494
Capital and reserves			
Total funds brought forward		146,907	92,494
Total Funds		146,907	92,494

For the year ending 31 March 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 and charities law relating to small companies. The members have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 August 2024 and were signed on its behalf by

Abdoulai Bah
Trustee

Charity Registration No. 1179022

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory information

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS is a Charity, registered in England and Wales, registration number 1179022. The registered office is MALIN STREET, SMETHWICK, BIRMINGHAM, WEST MIDLANDS, B66 1 QZ, UK.

2 Compliance with accounting standards

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

And with the Charities Act 2011.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives: 5

Computer equipment

Laptops and Printers

Going concern

there are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern,

Government grants

The charity has not received government grants in the reporting period

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 April 2023	1,174
Additions	1,051
At 31 March 2024	2,225
Depreciation	
At 1 April 2023	999
Charge for the year	245
At 31 March 2024	1,244
Net book value	
At 31 March 2024	981
At 31 March 2023	175

5 Loans to Trustees

No loans were made to Trustees during the financial year

6 Transactions with related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity

7 Average number of employees

During the year the average number of employees was 40 (2023: 40).

GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

This schedule does not form part of the statutory accounts.

	2024	2023
	£	£
Turnover		
Sales	73,160	77,843
Gift Aid	37,027	-
	<u>110,187</u>	<u>77,843</u>
Cost of sales		
Charitable Activities	6,239	12,149
	<u>103,948</u>	<u>65,694</u>
Gross profit		
Administrative expenses		
Wages and salaries	16,650	20,490
Travel and subsistence	-	300
Rent	12,000	12,000
Rates	665	665
Light and heat	8,782	3,545
Telephone and fax	196	196
Internet	147	-
Subscriptions	100	-
Bank charges	239	236
Insurance	2,368	999
Equipment expensed	1,051	825
Software	-	249
Repairs and maintenance	3,000	930
Depreciation	245	235
Sundry expenses	175	887
Accountancy fees	400	400
Legal fees	3,517	4,353
	<u>49,535</u>	<u>46,310</u>
Operating profit	<u>54,413</u>	<u>19,384</u>
Net income/(expenditure) before tax for the reporting period	<u><u>54,413</u></u>	<u><u>19,384</u></u>

**GUINEAN COMMUNITY OF BIRMINGHAM AND THE WEST MIDLANDS
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

**Independent examiner's report on
the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

**Guinean Community of Birmingham and the
West Midlands**

**On accounts for the year
ended**

31st March 2024

Reg

1179022

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st March 2024

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

***Independent
examiner's statement***

I am qualified to undertake the examination by being a part qualified member of the Association of Chartered Certified Accountants (ACCA)

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: T Sigauke

Date: 24/09/2024

Name: Tae Sigauke

Address: 3 The Quadrant

Coventry, CV1 2DY