

THE TREETOP FOUNDATION

England & Wales · Charity number 1188404

Details

Status Registered

Legal form CIO

Registered 2020-03-06

Register [View on the Charity Commission register](#)

Contact

Address 33a Newton Way
Woolsthorpe By Colsterworth
Grantham
NG33 5NR

Phone 07455132259

Email jo.smithers@aol.co.uk

Website www.thetreetopfoundation.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF SCHOOL AGED CHILDREN IN TOMBODU, KONO DISTRICT SIERRA LEONE AND SURROUNDING AREAS BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES, INCLUDING, BUT NOT EXCLUSIVELY A SCHOOLS FEEDING PROGRAM.

Activities: The treetop foundation provides teaching resources, food and supplies internationally to areas in need.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Sierra Leone

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,222	£1,253	-	-
2023-12-31	£17,996	£18,378	-	-
2022-12-31	£43,356	£44,845	-	-
2021-12-31	£32,761	£31,266	-	-
2020-12-31	£500	£474	-	-

Trustees

Name	Role	Appointed
Joanne Claire Smithers	Chair	2020-03-06
Evie Freya Roberta Pearce		2020-03-06

THE TREETOP FOUNDATION

England & Wales - Charity number 1188404

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name The Treetop Foundation	No (if any) 1188404
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CC16a

Receipts and payments accounts

For the period from	Period start date 01/01/2024	To	Period end date 31/12/2024
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Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations	1,222	-	-	1,222	17,996
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	1,222	-	-	1,222	17,996
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	1,222	-	-	1,222	17,996
A3 Payments					
Direct costs - feeding programme	-	-	-	-	11,677
Direct costs - repairs & maintenance	-	-	-	-	3,005
Direct costs - other resources	-	-	-	-	2,308
Other support costs	1,253	-	-	1,253	1,388
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	1,253	-	-	1,253	18,378
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	1,253	-	-	1,253	18,378
Net of receipts/(payments)	- 31	-	-	- 31	- 382
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	1	-	-	1	383
Cash funds this year end	- 30	-	-	- 30	1

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	- 30	-	-
		-	-	-
		-	-	-
	Total cash funds	- 30	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

THE TREETOP FOUNDATION

England & Wales - Charity number 1188404

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name The Treetop Foundation	No (if any) 1188404
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CC16a

Receipts and payments accounts

For the period from	Period start date 01/01/2023	To	Period end date 31/12/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	17,996	-	-	17,996	43,356
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	17,996	-	-	17,996	43,356
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	17,996	-	-	17,996	43,356
A3 Payments					
Direct costs - feeding programme	11,677	-	-	11,677	15,333
Direct costs - repairs & maintenance	3,005	-	-	3,005	22,296
Direct costs - other resources	2,308	-	-	2,308	4,571
Other support costs	1,388	-	-	1,388	2,485
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	18,378	-	-	18,378	44,685
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	18,378	-	-	18,378	44,685
Net of receipts/(payments)	- 382	-	-	- 382	- 1,329
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	383	-	-	383	1,712
Cash funds this year end	1	-	-	1	383

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	1	-	-
		-	-	-
		-	-	-
	Total cash funds	1	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

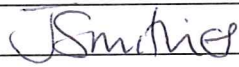
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	JOANNE SMITHERS	29/10/24

THE TREETOP FOUNDATION

England & Wales - Charity number 1188404

Accounts

CHARITY REGISTRATION NUMBER: 1188404

**THE TREETOP FOUNDATION
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

THE TREETOP FOUNDATION
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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THE TREETOP FOUNDATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name	The Treetop Foundation
Charity registration number	1188404
Principal office	33A Newton Way Woolsthorpe by Colsterworth Grantham NG33 5NR Lincs

The trustees

J C Smithers
E F R Pearce

Independent examiner	Georgina Gale Streets LLP Windsor House A1 Business Park at Long Bennington Lincs NG23 5JR
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Structure, governance and management

The charity is a Charitable Incorporated Organisation and its governing document was registered on 6 March 2020.

Details of the trustees who served during the year, and to the date these accounts are approved, are included on Page 1.

Objectives and activities

To advance the education of school aged children in Tombodu, Kono district, Sierra Leone and surrounding areas by providing and assisting in the provision of facilities, including, but not exclusively, extending the school to reduce class sizes and reinstating the well to aid school feeding.

Achievements and performance

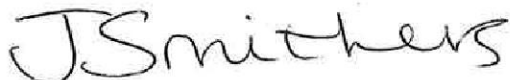
This year The Treetop Foundation has made great progress and we have extended the school to reduce overcrowding and help the age range. We have reinstated the well so children no longer have to carry water from the village well to the school. We have also provided sanitary bags to all girls requiring such items.

THE TREETOP FOUNDATION
TRUSTEES' ANNUAL REPORT *(continued)*
YEAR ENDED 31 DECEMBER 2022

Financial review

During the year total expenditure was in excess of incoming resources. The excess of expenditure over income for the period was £1,489. The charity held fund balances at 31 December 2022 of £32.

The trustees' annual report was approved on 24/10/23 and signed on behalf of the board of trustees by:



J C Smithers
Trustee

THE TREETOP FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE TREETOP FOUNDATION

YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of The Treetop Foundation ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

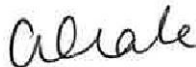
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.



Georgina Gale
Streets LLP
Independent Examiner

Windsor House
A1 Business Park at
Long Bennington
Lincs
NG23 5JR

24 October 2023

THE TREETOP FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2022

		2022		2021
		Unrestricted		Total funds
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	<u>43,356</u>	<u>43,356</u>	<u>32,761</u>
Total income		<u>43,356</u>	<u>43,356</u>	<u>32,761</u>
Expenditure				
Expenditure on charitable activities	5,6	<u>44,845</u>	<u>44,845</u>	<u>31,266</u>
Total expenditure		<u>44,845</u>	<u>44,845</u>	<u>31,266</u>
Net (expenditure)/income and net movement in funds		<u>(1,489)</u>	<u>(1,489)</u>	<u>1,495</u>
Reconciliation of funds				
Total funds brought forward		<u>1,521</u>	<u>1,521</u>	<u>26</u>
Total funds carried forward		<u>32</u>	<u>32</u>	<u>1,521</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

THE TREETOP FOUNDATION
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	12		400	559
Current assets				
Cash at bank and in hand		382		1,712
Creditors: amounts falling due within one year	13	<u>750</u>		<u>750</u>
Net current liabilities			<u>(368)</u>	<u>962</u>
Total assets less current liabilities			<u>32</u>	<u>1,521</u>
Net assets			<u>32</u>	<u>1,521</u>
Funds of the charity				
Unrestricted funds			<u>32</u>	<u>1,521</u>
Total charity funds	14		<u>32</u>	<u>1,521</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~24/10/23~~ and are signed on behalf of the board by:



J C Smithers
Trustee

The notes on pages 6 to 11 form part of these financial statements.

THE TREETOP FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 33A Newton Way, Woolsthorpe by Colsterworth, Grantham, NG33 5NR, Lincs.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 3, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

THE TREETOP FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2022

3. Accounting policies *(continued)*

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the academy and their measurement bases are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations	43,356	<u>43,356</u>	32,761	<u>32,761</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gifts and donations	42,199	42,199	29,761	29,761
Support costs	<u>2,646</u>	<u>2,646</u>	<u>1,505</u>	<u>1,505</u>
	<u>44,845</u>	<u>44,845</u>	<u>31,266</u>	<u>31,266</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Gifts and donations	42,199	1,348	43,547	30,516
Governance costs	-	<u>1,298</u>	<u>1,298</u>	<u>750</u>
	<u>42,199</u>	<u>2,646</u>	<u>44,845</u>	<u>31,266</u>

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

7. Analysis of support costs

	Analysis of support costs activity 1	Total 2022	Total 2021
	£	£	£
Communications and IT	1,189	1,189	680
Governance costs	1,298	1,298	750
Depreciation	159	159	75
	<u>2,646</u>	<u>2,646</u>	<u>1,505</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>159</u>	<u>75</u>

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>750</u>

10. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

THE TREETOP FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2022

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2022 and 31 December 2022	634	<u>634</u>
Depreciation		
At 1 January 2022	75	75
Charge for the year	159	<u>159</u>
At 31 December 2022	<u>234</u>	<u>234</u>
Carrying amount		
At 31 December 2022	400	<u>400</u>
At 31 December 2021	<u>559</u>	<u>559</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>750</u>	<u>750</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022		Income	Expenditure	At 31 December 2022
	2		£	£	£
General funds	<u>1,521</u>		<u>43,356</u>	<u>(44,845)</u>	<u>32</u>

	At 1 January 2021		Income	Expenditure	At 31 December 2021
	1		£	£	£
General funds	<u>26</u>		<u>32,761</u>	<u>(31,266)</u>	<u>1,521</u>

THE TREETOP FOUNDATION

England & Wales - Charity number 1188404

Accounts



Streets LLP
Windsor House
A1 Business Park
Long Bennington
Nottingham
NG23 5JR

November 2022

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the period ended 31 December 2021.

We confirm that the following representations are made to the best of our knowledge and belief, having made appropriate enquiries of other trustees, management and staff with relevant knowledge and experience and, where appropriate, inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you:-

- 1) We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, the FRS 102 Charity SORP, and for making accurate representations to you as independent examiner.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We further confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve the financial statements.

- 2) We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. We confirm all other records and related information, including minutes of all management and trustees' meetings, have been made available to you. We confirm that we have given you unrestricted access to persons within the charity in order to obtain information and have provided any additional information that you have requested for the purposes of your independent examination. We further confirm the financial statements are free from material misstatements, including omissions.
- 3) We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 4) We confirm that the charity had no other liabilities or contingent liabilities other than those disclosed in the financial statements.
- 5) We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
- 6) We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity for trustees), nor to provide

TREE TOP FOUNDATION 1188404

notified to you and correctly disclosed in the financial statements. We further confirm that there have been no breaches of terms or conditions during the period regarding the application of such income.

- 18) We confirm that we are not aware of any matters of material significant that should be reported to the Charity Commission.
- 19) We confirm that all assets have been included in the balance sheet.
- 20) We confirm that all assets included in the balance sheet exist.
- 21) We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
- 22) We confirm that the cost, (or value), of all the assets in the balance sheet are fairly stated.
- 23) We confirm that all liabilities have been fully recorded in the balance sheet.
- 24) We confirm that there has been no netting off of assets and liabilities.
- 25) We confirm that all income has been fully recorded and correctly classified.

Yours faithfully



J C Smithers
Signed on behalf of the trustees of The Treetop Foundation

Date: 29 / 11 / 22

CHARITY REGISTRATION NUMBER: 1188404

THE TREETOP FOUNDATION
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

THE TREETOP FOUNDATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name The Treetop Foundation
Charity registration number 1188404
Principal office 33A Newton Way
 Woolsthorpe by Colsterworth
 Grantham
 NG33 5NR
 Lincs

The trustees

J C Smithers
E F R Pearce

Independent examiner Streets LLP
 Windsor House
 A1 Business Park at
 Long Bennington
 Notts
 NG23 5JR

Structure, governance and management

The charity is a Charitable Incorporated Organisation and its governing document was registered on 6 March 2020.

Details of the trustees who served during the year, and to the date these accounts are approved, are included on Page 1.

Objectives and activities

To advance the education of school aged children in Tombodu, Kono district Sierra Leone and surrounding areas by providing and assisting in the provision of facilities, including, but not exclusively a schools feeding program.

THE TREETOP FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE TREETOP FOUNDATION

YEAR ENDED 31 DECEMBER 2021

I report to the trustees on my examination of the financial statements of The Treetop Foundation ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Streets LLP
Independent Examiner

Windsor House
A1 Business Park at
Long Bennington
Notts
NG23 5JR

THE TREETOP FOUNDATION
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	559	–
Current assets			
Cash at bank and in hand		1,712	426
Creditors: amounts falling due within one year	13	<u>750</u>	<u>400</u>
Net current assets		<u>962</u>	<u>26</u>
Total assets less current liabilities		<u><u>1,521</u></u>	<u><u>26</u></u>
Funds of the charity			
Unrestricted funds		<u>1,521</u>	<u>26</u>
Total charity funds	14	<u><u>1,521</u></u>	<u><u>26</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 29/11/22, and are signed on behalf of the board by:



J C Smithers
Trustee

The notes on pages 6 to 11 form part of these financial statements.

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

3. Accounting policies *(continued)*

Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

7. Analysis of support costs

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
Communications and IT	<u>680</u>	<u>680</u>	<u>74</u>

8. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>75</u>	<u>-</u>

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>400</u>

10. Staff costs

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

THE TREETOP FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2021

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	559	559
Current assets	1,712	1,712
Creditors less than 1 year	<u>(750)</u>	<u>(750)</u>
Net assets	<u>1,521</u>	<u>1,521</u>
	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	–	–
Current assets	426	426
Creditors less than 1 year	<u>(400)</u>	<u>(400)</u>
Net assets	<u>26</u>	<u>26</u>

PRIVATE & CONFIDENTIAL

Mrs J C Smithers
The Treetop Foundation
33A Newton Way
Woolsthorpe by Colsterworth
Grantham, Lincs
NG33 5NR

28 November 2022

Dear Joanne

PROVISION OF PROFESSIONAL SERVICES

Thank you for engaging us for the provision of professional services. This letter and the attached detailed schedules of service, together with our standard terms of business, set out the basis on which we are to provide those services.

We are bound by the code of ethics of ICAEW, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

We have listed overleaf on the **Summary Schedule of Services Provided** the work which you have instructed us to carry out, the detail of which is contained in the attached detailed schedules. The attached **Key Facts** schedule lists the specific facts relevant to your entity for the services we are to provide, and must be read in conjunction with the detailed schedules. Together these state your and our responsibilities in relation to the work to be carried out.

Only the services which are listed in the attached detailed schedules, as tailored for your specific circumstances in **Key Facts**, are included within the scope of our instructions. If there is additional work that you wish us to carry out, or the **Key Facts** do not accurately describe the services to be provided, please let us know as soon as possible. If we agree to carry out additional work for you, we will provide you with an amended or additional engagement letter, **Key Facts** and, if relevant, new detailed schedules.

Limitation of liability

We would like to draw your attention to the limitation of liability schedule (1.02) as agreed with you, which clearly sets out the terms of our limitation with regard to work we shall perform on your behalf, where applicable. This should be read in conjunction with section 18 of our standard terms of business schedule (1.01) which, in particular, excludes liability to third parties.

Windsor House, A1 Business Park at Long Bennington, Nottinghamshire NG32 5JR

▪ Telephone 01476 590838 / 0115 941 5445 ▪ Fax 01476 590795 ▪ Email info@streetsweb.co.uk
www.streetsweb.co.uk

Streets Chartered Accountants is a trading style of Streets LLP.

Streets LLP is registered in England and Wales as a limited liability partnership. Registered Number OC309545.

Registered Office: Tower House, Lucy Tower Street, Lincoln LN1 1XW.

A list of members is open to inspection at the registered office.

VAT Registration Number: 127 9401 67. Offices in Bedford (Wyboston Lakes), Cambridge, Grantham & Newark (Long Bennington), Hull, Lincoln, London, Manchester, Newmarket, Peterborough, Sheffield and Stevenage.



The Treetop Foundation

SUMMARY SCHEDULE OF SERVICES PROVIDED

Unless marked with a YES in the appropriate box below we have not been engaged to provide the service marked.

		Yes if applies
1	Standard Terms of Business	Yes
	1.01 Standard Terms of Business	Yes
	1.02 Limitation of Liability	Yes
2	Audit	
	2.01 Limited company, Community Interest company or Unlimited company	
	2.02 LLP	
	2.03 Charitable company audited under the Companies Act 2006	
	2.04 Small charitable company audited under the Charities Act 2011	
	2.05 Unincorporated charity/CIO: accruals accounts	
	2.06 Unincorporated charity/CIO: receipts & payments accounts	
	2.07 Academy	
	2.08 Friendly Society	
	2.09 Co-operative or Community Benefit Society	
	2.10 Housing Association	
	2.11 Pension scheme	
	2.12 Pension scheme: earmarked	
	2.13 Pension scheme: Small Scheme	
3	Independent examination/other assurance	Yes
	3.01 Limited company: assurance engagement	
	3.02 Charitable company: independent examination	
	3.03 Unincorporated charity/CIO: accruals accounts - independent examination	Yes
	3.04 Unincorporated charity/CIO: receipts & payments accounts - independent examination	

6.03 Review of iXBRL tagged accounts only	
6.04 Self-assessment (Partnerships and LLPs)	
6.05 Benefits-in-kind (P11D) returns	
6.06 Subcontractors Construction Industry Scheme (CIS) – client operated for online submission by firm	
6.07 Subcontractors Construction Industry Scheme (CIS) – client operated and submission of paper returns	
6.08 Subcontractors Construction Industry Scheme (CIS) – firm operated	
6.09 VAT	
6.10 Personal tax (individuals, sole traders & couples)	
6.11 Personal tax Credits	
6.12 Trust tax	
6.13 Direct taxation – charities & pension schemes	
6.14 Annual Tax on Enveloped Dwellings (ATED)	
6.15 Taxation of Community Amateur Sports Club (CASC)	
6.16 Capital allowances review	
6.17 Research & Development Tax Credits	
6.18 Patent Box	
6.19 Taxation consultancy services	
7 Other services	Yes
7.01 Payroll	
7.02 Secretarial services for companies/LLPs	
7.03 Secretarial services for charities	
7.04 Secretarial services for societies	
7.05 Pension scheme - one-off auto enrolment services	
8 Specialist reporting requirements	
8.01 FCA Regulated entity	
8.02 Estate Agents	
8.03 Solicitors - Reports under the SRA Accounts Rules 2011	

The Treetop Foundation

KEY FACTS FOR SERVICES PROVIDED

All the attached detailed schedules have been standardised for all our services. Where it is necessary to tailor the schedules to the specific services being provided to you, those details are provided below, together on the left hand side with the version date (YYMM) when the detailed schedule was last updated and the relevant paragraph number in the detailed schedule.

1 Standard Terms of Business

Version:
2107(S)

1.01 Standard Terms of Business

- 1.1 Details of the firm's professional registrations, including audit registration where applicable, can be found at www.streetsweb.co.uk/legal
- 1.2, 2.5, 4.1, 10.2 The firm is a member of ICAEW and its code of ethics can be found at www.icaew.com/regulations/.
- 1.3 The firm's professional indemnity insurer is Starr International (Europe) Limited, who can be located at 4th Floor, 30 Fenchurch Avenue, London. EC3M 5AD.
- 3.1 Where the firm or its associates earn commission in respect of transactions we arrange for you, our fees otherwise payable by you will not be abated by such amounts.
- 4.2 Interest on client monies will be calculated using the prevailing rate applied by Barclays Bank Plc.
- 4.5 The firm is not wholly owned and/or controlled by a single member.
- 5.5 We accept settlement of fees by certain credit cards.
- 9.3 The firm does not use the HMRC Agent Toolkits as outlined in paragraph 9.3, their use being voluntary.
- 10.1 The principal contact at the firm if you would like to discuss any aspect of our services is Georgii Gale who can be contacted on 01476 590838.
- 11.1 This engagement letter is governed by, and construed in accordance with English law.
- 24.2 Streets Tax LLP are licensed/authorised by the ICAEW for the reserved legal activity of non-contentious probate.
- 24.3 To discuss any aspect of our probate service, contact the Head of Legal Practice, Linda Lord, who can be contacted on 01522 551200.
- 24.5 The firm has more than one authorised individual to do probate work.

Version: 1703

1.02 Limitation of liability

- 1.2 If applicable, there is no limitation of liability in respect of the audit.
- 1.3 The limitation of liability in respect of all other services provided in this engagement letter is £40,000,000.

CLIENT RESPONSE

I/We acknowledge receipt of this letter and confirm we have read and understood the contents of this letter and the attached schedules, including your Privacy Notice available at www.streetsweb.co.uk/privacy-policy. We also confirm that the **Summary schedule of services provided, Key Facts and the Engagement Schedules**, together with the **Standard terms of business** (including, where relevant, the Schedule confirming data-processing details) and the **Limitation of liability** schedules, fully records the agreement between us concerning your appointment to carry out the work described in the schedules.

Name JC SMITHERS Signed JC Smithers Date 29/11/22

Title Trustee

For and on behalf of The Treetop Foundation

- 1.5 If, in respect of the year, the charity satisfies the above criteria, the availability of the exemption from an audit of the financial statements is conditional upon your causing an independent examiners' report to be prepared in respect of the financial statements in accordance with ChA 2011, s. 145. You are responsible for deciding whether that report shall be made and for appointing us as independent examiners to make that report to the trustees of the charity.
- 1.6 If gross income falls to £25,000 or less for the year, then, provided the other criteria set out above are met, you will need neither an audit nor an independent examiner's report. However, if the charity is a CIO it will still need to file accounts with the Charity Commission.
- 1.7 You have undertaken to make available to us, as and when required, all of the charity's accounting records and related information, including minutes of trustees' meetings and of all appropriate management meetings, necessary to carry out our work. You will make full disclosure to us of all relevant information.

2 Our responsibilities as independent examiners

- 2.1 We shall plan our work on the basis that an independent examiner's report is required for the year, unless you inform us in writing that either:
- (a) the charity requires an audit of the financial statements; or
 - (b) the charity requires neither an audit nor an independent examiner's report.
- 2.2 Should you instruct us to carry out an audit, then the terms of that assignment will be dealt with in a new engagement letter. Should you inform us that the charity requires neither an audit nor an independent examiner's report, then we shall have no responsibilities to the charity, except those specifically agreed upon between us in respect of other professional services.
- 2.3 As independent examiners, we have a statutory responsibility to report to the trustees of the charity whether, in our opinion, there is reasonable cause to believe that, in any material respect:
- (a) sufficient accounting records have not been kept, contrary to the requirements of ChA 2011, s. 130;
 - (b) the financial statements do not agree with those accounting records; or
 - (c) the financial statements do not comply with any of the accounting requirements specified in the *Charities (Accounts and Reports) Regulations 2008* (SI 2008/629), Regulation 4 (or 5 for common investment funds or common deposit funds) and applicable accounting standards as stated in **Key Facts**, except to the extent necessary to show a true and fair view.
- 2.4 Should our work indicate that the charity is not entitled to exemption from an audit of the financial statements then we will inform you. In such circumstances, we will not issue any report and will withdraw from the engagement to prepare an independent examiner's report, notifying you in writing of the reasons. In these circumstances, if appropriate, we will discuss with you the possibility of appointing us as auditors.
- 2.5 We have a professional responsibility not to allow our name to be associated with financial statements that are, or may be, misleading. Therefore, although we are not required to search for such matters, should we become aware, for any reason, that the financial statements are, or may be, misleading, if the matter cannot be adequately dealt with by means of qualifying our opinion (or by other appropriate modifications of the report), we will not issue any report. In such circumstances, we will withdraw from the engagement, and will notify you in writing of the reasons.
- 2.6 Under ChA 2011, s. 156(2), we have a statutory duty to make a written report to the Charity Commission on such matters (which relates to the activities or affairs of the charity or of any connected institution or body) of which we become aware during the course of our examination and which we have reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the Commission of its functions under ChA 2011, s. 156(3). In addition under s. 156(4) if we become aware of any matter which is not required to be reported under s. 156(2) but which we have reasonable cause to believe is likely to be relevant for the purposes of the exercise by the Charity Commission of any of its functions, then we may make a report on the matter to the Commission. We may have to make this report without your knowledge and consent and we cannot undertake to you to fetter this discretion in any manner.

STANDARD TERMS OF BUSINESS

The purpose of this schedule is to set out the standard terms of business that apply to all engagements accepted. All work carried out is subject to these terms except where changes are expressly agreed in writing.

These standard terms of business are applicable to all types of entities (e.g. companies, LLPs, charities, friendly societies, academies, pension schemes, etc.). Any reference therefore to 'director' or 'company' should be interpreted as appropriate for the entity type (e.g. partner, trustee, governor, charity, LLP, etc.)

You acknowledge that there is no contract between you and any partner or employee of the firm. You acknowledge that any advice to you or any other work done for you by any of our partners or employees is given or done by that person on behalf of the firm and not in his or her individual capacity. No such person assumes any personal responsibility to you for the advice or work.

1 Professional obligations

- 1.1 As required by the *Provision of Services Regulations 2009* (SI 2009/2999), details of the firm's professional registrations, including audit registration where applicable, can be found on our website address stated in **Key Facts**.
- 1.2 We will observe and act in accordance with the bye-laws and regulations of our professional body (see **Key Facts**) together with their code of ethics. We accept instructions to act for you on this basis. In particular you give us authority to correct errors made by HM Revenue & Customs where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations.

Professional indemnity insurance

- 1.3 In accordance with the disclosure requirements of the *Provision of Services Regulations 2009*, details of our professional indemnity insurer are provided in **Key Facts**.

2 Investment services

- 2.1 We are not authorised by the Financial Conduct Authority to conduct Investment Business. If you require investment business services we will refer you to a firm authorised by the Financial Conduct Authority.

3 Commissions or other benefits

- 3.1 In some circumstances, commissions or other benefits may become payable to us or to one of our associates in respect of transactions we or such associates arrange for you, in which case you will be notified in writing of the amount and terms of payment. See **Key Facts** for whether the fees that would otherwise be payable by you will or will not be abated by such amounts. If we reduce the fees that we would otherwise charge by the amount of commission retained, we will apply the HMRC concession which allows VAT to be calculated on the net fee after deduction of the commission. You consent to such commission or other benefits being retained by us or, as the case may be, by our associates, without our, or their, being liable to account to you for any such amounts.

4 Client monies

- 4.1 We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Money Regulations of our professional body (see **Key Facts**).
- 4.2 In order to avoid an excessive amount of administration, interest will only be paid to you where the amount of interest that would be earned on the balances held on your behalf in any calendar year exceeds £25. Any such interest would be calculated using the prevailing rate applied by the bank named in **Key Facts** for small deposits subject to the minimum period of notice for withdrawals. Subject to any tax legislation, interest will be paid gross.
- 4.3 If the total sum of money held on your behalf is enough to give rise to a significant amount of interest or is likely to do so, then the money will be placed in a separate interest-bearing client bank account designated to you. All interest earned on such money will be paid to you. Subject to any tax legislation, interest will be paid gross.

we think may be of continuing significance. You must notify us in writing if you wish us to keep any document for a longer period.

7 Conflicts of interest and independence

- 7.1 We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to clause 8 below. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting you unless we are unable to do so because of our confidentiality obligations. We have safeguards that can be implemented to protect the interests of different clients if a conflict arises. Where conflicts are identified which cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services.
- 7.2 During and after our engagement, you agree that we reserve the right to act for other clients whose interests are or may compete with or be adverse to yours, subject, of course, to our obligations of confidentiality and the safeguards set out in the paragraph on confidentiality below.

8 Confidentiality

- 8.1 We confirm that where you give us confidential information we shall at all times keep it confidential, except as required by law or as provided for in regulatory, ethical or other professional statements relevant to our engagement.
- 8.2 You agree that, if we act for other clients who are or who become your competitors, to comply with our duty of confidentiality, it will be sufficient for us to take such steps as we think appropriate to preserve the confidentiality of information given to us by you, both during and after this engagement. These may include taking the same or similar steps as we take in respect of the confidentiality of our own information.
- 8.3 In addition, if we act for other clients whose interests are or may be adverse to yours, we will manage the conflict by implementing additional safeguards to preserve confidentiality. Safeguards may include measures such as separate teams, physical separation of teams, and separate arrangements for storage of, and access to, information.
- 8.4 You agree that the effective implementation of such steps or safeguards as described above will provide adequate measures to avoid any real risk of confidentiality being impaired.
- 8.5 We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality terms.
- 8.6 If we use external or cloud-based systems, we will ensure confidentiality of your information is maintained.
- 8.7 This clause applies in addition to our obligations as to data protection below.

9 Quality control

- 9.1 As part of our ongoing commitment to providing a high quality service, our files are periodically subject to an independent regulatory or quality review. Our reviewers are highly experienced and professional people and are, of course, bound by the same requirements of confidentiality as our principals and staff.

Dealing with HM Revenue & Customs

- 9.2 When dealing with HMRC on your behalf we are required to be honest and to take reasonable care to ensure that your returns are correct. To enable us to do this, you are required to be honest with us and to provide us with all necessary information in a timely manner. For more information about 'Your Charter' for your dealings with HMRC, see www.hmrc.gov.uk/charter/index.htm. To the best of our abilities, we will ensure that HMRC meet their side of the Charter in their dealings with you.
- 9.3 Unless specified within the **Key Facts** we will take account of the steps and checks suggested by HMRC in their 'Agent Toolkits'. While use of the Toolkits is voluntary, we will ensure that our quality control procedures match or enhance the suggestions in the Toolkits so that, in the unlikely event that HMRC consider any of your tax returns with which we assist to be inaccurate, we will be able to help you demonstrate to HMRC that reasonable care has been taken in the preparation of the return, thereby significantly reducing the possibility of an inaccuracy penalty being imposed. To further reduce the possibility of an inaccuracy penalty, you will remain responsible for maintaining good quality

- 13.2 It is the responsibility of the recipient to carry out a virus check on any attachments received.

14 Data Protection

- 14.1 To enable us to discharge the services agreed under our engagement, and for other related purposes including updating and enhancing client records, analysis for management purposes and statutory returns, crime prevention and legal and regulatory compliance, we may obtain, use, process and disclose personal data about you/your business/company/partnership/its officers and employees and shareholders ('personal data').

Data controller

- 14.2 We confirm that we are each considered an independent data controller in relation to personal data and that we will each comply with the relevant provisions of applicable data protection legislation.
- 14.3 You will also ensure that any disclosure of personal data to us complies with such legislation. If you supply us with any personal data or confidential information you shall ensure you have a lawful basis to pass it to us and will fully indemnify and hold us harmless if you do not have such a basis and that causes us loss. If you are supplying us with personal data on the basis of a power of attorney for anyone you must produce to us an original or certified copy of the power of attorney on demand. You must ensure you have provided the necessary information to the relevant data subjects regarding its use. You may refer to our privacy notice at the web address shown in **Key Facts** for this purpose.
- 14.4 As a separate data controller, we may receive subject access requests from data subjects where they request copies of their personal data. We will co-operate with the request as per our own internal procedures. Should an objection or request for data erasure happen, we will assess each request on a case by case basis to establish the validity of the request.
- 14.5 In the course of providing services to you, we may disclose personal data to other firms in our network, a regulatory body, a third party or a buyer of our business. As part of our operational service, personal data supplied to us may be transferred between us and other countries where necessary. We will ensure that where any such data transfer takes place, it is covered by an appropriate safeguard such as an adequacy decision. Where an adequacy decision is not applicable another safeguard mechanism will be implemented, such as a standard contractual clause (SCC) to ensure that the transfer remains legal. Where cloud-based services are used the relevant cloud services terms and conditions will apply. In some instances, the location of data stored in the cloud may reside outside of the UK.
- 14.6 We confirm we have adequate security measures in place to protect personal data provided to us, including administrative, physical and technical safeguards.
- 14.7 We will answer your reasonable enquiries to enable you to monitor compliance with this clause. If you need to contact us about any data protection issue, please contact the person detailed in **Key Facts**.

Data processor

- 14.8 Applicable data protection legislation places express obligations on you as a data controller where we as a data processor undertake the processing of personal data on your behalf. An example would be where we operate a payroll service for you or prepare forms P11D for you. We therefore confirm that we will at all times use our reasonable endeavours to comply with the requirements of applicable data protection legislation when processing data on your behalf. In particular we confirm that we will aim to comply with any obligations equivalent to those placed on you as a data controller. You will also comply with applicable data protection legislation, including but not restricted to, ensuring that you have all appropriate consents and notices or another legal basis in place to enable the lawful transfer of personal data to us. You will fully indemnify and hold us harmless if you do not have a lawful basis and that causes us loss.
- 14.9 Schedule 1.01a forms part of this engagement letter and sets out the subject matter and duration of the processing, the nature and purpose of the processing, the type of personal data and the categories of data subjects.
- 14.10 As the data processor we shall;
- process personal data only on written instruction from you;
 - Restrict data access to authorised personnel only, who are bound by confidentiality;

- 16.3 If you undertake business that requires you to be supervised by an appropriate supervisory authority to follow anti-money laundering regulations, including if you accept or make high value cash payments of €10,000 or more (or equivalent in any currency) in exchange for goods, you should inform us.
- 16.4 Any personal data received from you to comply with our obligations under the MLR 2017 will be processed only for the purposes of preventing money laundering or terrorist financing. No other use will be made of this personal data unless use of the data is permitted by or under enactment other than the MLR 2017, or we have obtained the consent of the data subject to the proposed use of the data.

17 Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards

- 17.1 Unless agreed specifically in a separate engagement letter, we are not responsible for your compliance with the *International Tax Compliance (United States of America) Regulations 2013*, produced as a result of FATCA. In particular, we are not responsible for the categorisation of any UK entity into either a Financial Institution (FI) or an active or passive Non-Financial Foreign Entity (NFFE) nor, if a Financial Institution, for its registration with the US Internal Revenue Service (IRS) and subsequent submission of the required annual returns to HM Revenue & Customs.
- 17.2 However, if requested to do so we can provide advice on the completion of the forms supplied by Financial Institutions under these Regulations, or under Common Reporting Standards, and used by them to determine the status of an entity. We can also provide advice on setting up the appropriate systems to identify and report on your clients or beneficiaries who are foreign citizens affected by FATCA or Common Reporting Standards.

18 General Limitation of liability

- 18.1 We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities where you or others supply incorrect or incomplete information, or fail to supply any appropriate information or where you fail to act on our advice or respond promptly to communications from us or the tax authorities. Further, we will not be liable to you for any delay or failure to perform our obligations if the delay or failure is caused by circumstances outside our reasonable control. Subject to clause 18.5 below, our liability to you shall be limited as set out in our engagement or other client letter.
- 18.2 You will not hold us, our principal(s)/director(s), shareholders and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing. This applies equally to fraudulent acts, misrepresentation or wilful default on the part of any party to the transaction and their directors, officers, employees, agents or advisers. However, this exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures which we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry.
- 18.3 You agree that you will not bring any claim in connection with services we provide to you against any of our partners, shareholders, directors or employees personally.
- 18.4 Our work is not, unless there is a legal or regulatory requirement, to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them. You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it and our legal fees on an indemnity basis.
- 18.5 Nothing in this agreement shall exclude or limit our liability for death or personal injury caused by negligence nor for fraudulent misrepresentation or other fraud which may not as a matter of applicable law be excluded or limited.

within six months of our written response to your complaint to us. The contact details for the Legal Ombudsman are:

Letter: Legal Ombudsman, PO Box 6806, Wolverhampton, WV1 9WJ

Email: enquiries@legalombudsman.org.uk

Telephone: 0300 555 0333

- 24.5 If the firm has only one authorised individual and, for whatever reason, is unable to run the practice, we have made arrangements with the person and firm stated in **Key Facts** for the continuation of probate work for our clients.

LIMITATION OF LIABILITY

The purpose of this schedule is to set out the basis for limitation of liability as agreed with you.

- 1.1 We have considered the extent of our liability to you in respect of the professional services described within this engagement letter (the professional services), comprising the **Summary Schedule of Services Provided, Key Facts** and the relevant **Engagement Schedules**.
- 1.2 The terms of the limitation of our liability in respect of our audit work, if applicable, is set out in **Key Facts**.
- 1.3 Having considered both your circumstances and our own, we propose that the amount stated in **Key Facts** for the provision of all other services except audit represents a fair maximum limit to our liability as a firm in the event of all aggregate claims arising in respect of the professional services. This maximum total liability includes any claims for loss or damage, however caused, whether in respect of breaches of contract, tort (including negligence) or otherwise in respect of the professional services and shall also include all other related costs including legal fees, interest, etc.
- 1.4 You acknowledge and agree with this proposal by signing the client response included as part of this engagement letter.
- 1.5 You acknowledge and agree that members, directors and employees of the firm and their estates may rely on the above limitation.
- 1.6 We acknowledge that the limit in respect of our total aggregate liability will not apply to any acts, omissions or representations that are in any way criminal, dishonest or fraudulent on the part of the firm, its principals/directors/members or employees.

THE TREETOP FOUNDATION

England & Wales - Charity number 1188404

Accounts

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

**THE TREETOP
FOUNDATION**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1188404

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

THE TREETOP FOUNDATION

(Charitable Incorporated Organisation)

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THE TREETOP FOUNDATION

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1188404
DATE OF REGISTRATION	6th March 2020
START OF FINANCIAL PERIOD	6th March 2020
END OF FINANCIAL PERIOD	31st December 2020
TRUSTEES AT 31ST DECEMBER 2020	Joanne Smithers Evie Pearce
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Foundation Registered 6th March 2020

OBJECTS

To advance the education of School aged Children in Tombodu, Kono District Sierra Leone and surrounding areas by providing and assisting in the provision of facilities, including, but not exclusively a Schools feeding program.

CORRESPONDENCE ADDRESS	33A Newton Way Woolsthorpe By Colsterworth Grantham NG33 5NR
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PRIMARY BANKERS	Barclays Bank Plc 1 Churchill Place London E14 5HP
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INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF
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THE TREETOP FOUNDATION
(Charitable Incorporated Organisation)

TRUSTEES' REPORT
FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

The charity was set up in March 2020 but due to the pandemic it was impossible to get a bank account open and get donations. This was achieved in November 2020 and a donation of £500 was deposited. This money was used for feeding of the UMC primary school and the Tree top academy. The headmasters of both schools have welcomed the continual feeding of the children and it has been noted the children's progress and concentration has been greatly improved with all students passing end of year exams for the first time in the school's history. It was unanimous that the feeding program should continue. There were concerns about the lack of sanitary within both schools and the children were going into the jungle to relieve themselves. This needed urgent attention for the next academic year for the safety of the children. Mr Karku had raised an issue with the secondary school not wearing school uniform and the implications that compromised their safety. This was agreed by both trustees that uniform would be provided next year. It was also discussed about the poor state of the school furniture and again it was agreed that we would get some donations in to pay for a shipping container filled with school tables and chairs etc.

The donation made for this financial year was from Mrs Smithers company who had been feeding the children each day for the past 2 years.

We hope in the future to raise financial funds to continually help progress both schools.

Trustees' Responsibilities

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 27/09/2021

Signed on their behalf by Trustee *E Pearce*

Printed Name: **EVIE PEARCE**

THE TREETOP FOUNDATION

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
INCOMING RESOURCES				
Incoming Resources from Generated Funds				
Donations, Grants & Legacies	3a	500	-	500
TOTAL INCOMING RESOURCES		500	-	500
RESOURCES EXPENDED				
Costs of Generating Funds				
Cost of Charitable Activities	4a	74	-	74
Governance Costs	4b	400	-	400
TOTAL RESOURCES EXPENDED		474	-	474
NET INCOMING (OUTGOING) RESOURCES		26	-	26
Funds Brought Forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		26	-	26

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

THE TREETOP FOUNDATION
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £
Fixed Assets				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
Total Fixed Assets		<u>-</u>	<u>-</u>	<u>-</u>
Current Assets				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	426	-	426
Total Current Assets		<u>426</u>	<u>-</u>	<u>426</u>
Creditors: Amounts falling due within one year	9	400	-	400
NET CURRENT ASSETS		26	-	26
TOTAL ASSETS less current liabilities		<u>26</u>	<u>-</u>	<u>26</u>
Creditors: Amounts falling due in more than one year	10	-	-	-
NET ASSETS		<u>26</u>	<u>-</u>	<u>26</u>
Funds of the Charity				
General Funds	5	26	-	26
Restricted Funds		-	-	-
Total Funds		<u>26</u>	<u>-</u>	<u>26</u>

Approved by the Trustees on 07/09/2021

Signed on their behalf by Trustee E Pearce

Printed Name: EVIE PEARCE

THE TREETOP FOUNDATION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

THE TREETOP FOUNDATION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None

THE TREETOP FOUNDATION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
a) Donations, Grants & Legacies			
Gifts & Donations	500	-	500
	500	-	500
	500	-	500

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
a) Cost of Charitable Activities			
Advertising & Publicity	34	-	34
Licenses & Subscriptions	40	-	40
	74	-	74
	74	-	74

b) Governance Costs

Independent Examiners Fees	9	400	-	400
		400	-	400
		400	-	400

THE TREETOP FOUNDATION
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

5. RESTRICTED FUNDS

The CIO held no restricted funds during this initial financial period

6. INVESTMENTS

The CIO held no fixed assets investments during this initial financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £
Cash at Bank & in Hand	426	-	426
	426	-	426
	426	-	426

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £
Sundry Debtors	-	-	-
	-	-	-
	-	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £
Independent Examiners Fees	400	-	400
	400	-	400
	400	-	400

10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The CIO held no long term liabilities during this initial financial period.

THE TREETOP FOUNDATION

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

11. STAFF COSTS AND NUMBERS

The CIO employed no members of staff during this initial financial period.

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

16. COMPARATIVE FIGURES

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity

THE TREETOP FOUNDATION
(Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Treetop Foundation on the accounts for the first period ended 31st December 2020 set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My 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 the 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 requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF



Date: 10th September 2021