

UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31st DECEMBER 2022
FOR
Legacy Of Windrush Descendants and Friends

LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS

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LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st DECEMBER 2022.

LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS Organisation Information as at period Ended 31st December 2022

Organisation name

LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS

Registered address

83 Brookfield Road
Bedford
United Kingdom
MK41 9LL

Trustees

1. Peter Clyde Stapleton JP, Chair
2. Corrine Mason*
3. Patricia Clarke
4. Claire Turpin
5. Jason Lawrence
6. Esron Campbell
7. Michelle Balach-Ali
8. Pauline Stepney
*15 May 2023

Bankers

Unity trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Independent examiner

Mr BM Makamba, MSc (Finacc), BAcc (Hons), CIMA dip
27 Church farm Avenue
Wilstead
Bedford
Bedfordshire
MK45 3FA

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS**

Report to the LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS Organisation on accounts for the year ended 31st December 2022, set out on pages 4 to 9.

I report to the Trustees on my examination of the accounts of the above organisation for the year ended 31 December 2022.

As the Trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). I report in respect of my examination of the organisation's 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.

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 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 to enable a proper understanding of the accounts to be reached.

Signed: 

Mr BM Makamba, MSc (Finacc), B.Acc (Hons), CIMA dip
27 Church farm Avenue
Wilstead
Bedford
Bedfordshire

MK45 3FA

Date: 25/01/2023

LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31st DECEMBER 2022.

	Notes	Unrestricted Funds	Restricted Funds	Total Funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income, grants, legacies	1	1370	9145	10,515
Incoming resources from charitable activities	-	-	-	-
Total incoming resources		1370	9145	10,515
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	1	1563	2898	4461
Charitable activities	1			-
Overheads	1			-
Governance costs	1			-
Total resources expended	1	1563	2898	4,461
NET INCOMING RESOURCES	1	-193	6247	6,054
RECONCILIATION OF FUNDS				
Total funds brought forward	1	-	-	0
TOTAL FUNDS CARRIED FORWARD				<u>6,054</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2022.

			2022 Total Funds
	Notes		£
Non-CURRENT ASSETS			
Tangible assets	1		0
CURRENT ASSETS			
Cash at Bank		6,055	
		<hr/>	
NET CURRENT ASSETS		6,055	
CURRENT LIABILITIES			
Creditors	1	0	
		<hr/>	
Net Current assets			6,055
			<hr/>
NET ASSETS	1		6,055
			<hr/>
FUNDS OF THE CHARITY			
Endowment Funds			-
Unrestricted funds	1		
Designated funds		-	
Revaluation funds		-	
Reserve funds		-	
General funds		-193	
		<hr/>	
			-193
Restricted funds	1		6,247
TOTAL FUNDS			<u>6,054</u>

The financial statements summarise the transactions of the entity and disclose the net assets at the disposal of the Trustees. These accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

These financial statements were approved by the Trustees on 25-01-2023 and signed on its behalf by:

Peter Clyde Stapleton JP

Chair of Trustees

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for specific purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the organisation is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to specific categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the organisation, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Items donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years (25% straight-line method). Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence, or other relevant factors.

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

2. INCOMING RESOURCES FROM GENERATED FUNDS

	2022	2022	2022
	£	£	£
	Unrestricted	Restricted	Total
	Funds	Funds	Funds
INCOMING RESOURCES			
Voluntary income			
Pegasus Opera Company limited (BLCF)	0	2750	2750
Circle Accounting (Numbian teachings)	300	0	300
Bedford Borough Council	0	928	928
The Harpur Trust C	0	727	727
Salmon Marva (Cafrique)	20	0	20
Adeola Ajayi (Cafrique)	20	0	20
Natural I Am Products Ltd (Cafrique)	20	0	20
FM Fragrances by LORRAINE (Cafrique)	10	0	10
Bedford Borough Council	0	4740	4740
Total grants	370	9145	9515
Other Income			
Donation	1000	0	1000
Income : Others	0	0	0
Total Income	1370	9145	10515

LEGACY OF WINDRUSH DESCENDANTS AND FRIENDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 - CONTINUED

3. COMMITTEE MEMBERS' REMUNERATION AND BENEFITS

There were no committee members' remuneration or benefits for the year ended 31st December 2022.

4. MOVEMENT IN FUNDS -RESTRICTED FUNDS

This balance is comprised of the unspent balances of on-going projects. The figures are restricted for use only on their designated projects.

5. MOVEMENT IN FUNDS

	At 01- 01-2022 £	Cash Inflow £	Cash Outflow £	Net Movement in Funds	At 31- 12-2022 £
Funds: Restricted and Unrestricted					
Bank	0	10,516	4,461	6,055	6,055
TOTAL FUNDS	0	10,516	4,461	6,055	6,055

6. NON-CURRENT ASSET SCHEDULE

Non-current assets	Cost	Depreciation	Acc Depreciation 31/12/2022	Book Value At 31/12/2022
N/A	0	0	0	0
	0	0	0	0

**Depreciation at 25% per year, straight-line method*

7. EMPLOYEE COSTS

PAYE	Employer NI Contributions	Salaries and wages	Total Employee Cost
£	£	£	£
<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows: 2022 – 0 employees.

The organisation does not operate any pension scheme as it does not have any employees.

8. COST OF GENERATING VOLUNTARY INCOME

	2022 £	2022 £	2022 £
RESOURCES EXPENDED	Unrestricted Funds	Restricted Funds	Total Funds
Costs of generating voluntary income Restricted Funds			
Service Charges	72	0	72
Windrush day 2021	0	1330	1330
Jubilee	0	791	791
CAfrique	0	0	0
JamDay	0	677	677
LOWDLHb	0	100	100
CAfrique	1491	0	1491
Total	1563	2898	4461
Total resources expended	1563	2898	4461