

African Refugee Community

Annual Report of Activities for African Refugee Community

(01.04.2019 -31.03.2020) prepared by Trustees

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Registered Charity Number: 1120861

African Refugee Community (ARC) is a registered charitable organisation since 200, psychological providing a holistic, confidential, emotional and practical support to African Asylum Seekers and current Refugees and former ones who are living in the borough of Barnet in particular and London in general.

Our aim is to facilitate the safe integration, relocation and rehabilitation of our service users who often present complex and challenging issues. Our target is to improve the quality of their life and promote their well-being in different aspects of their integration by helping them to reduce health inequalities, social exclusion, poverty and stigmatisation. The Safeguarding promotion of our clients is our priority.

ARC works with individuals as well as families, we closely work with professionals from statutory and voluntary agencies providing additional and appropriate services tailored to meet the complex needs of our service users.

What we offer

- **Advocacy and Case Management**

Referrals and signposting to partner agencies such as: GP surgeries, medical health centres, solicitors, social services, job centre, hospitals, housing including other refugee organisations

- **Advice and information**
Education, immigration, health, employment agencies, training, housing, welfare benefit, individual and family grant applications for white goods, utility debts and holidays
- **Translation and Interpreting services** (French, Swahili, Kikongo, Tshiluba, Lingala and Arabic)
- **Outreach visits:** Home, hospital, detention centre, prison, residential care homes
- **Workshops**
Healthy eating, obesity, well being, tackling youth violence, domestic violence, employability, completion of CV, job Interview techniques, IT, basic English classes, cultural barriers and parenting skills
- **Group visits:** seaside, park/gardens, museums, libraries, football stadiums and African cultural events
- **Emotional and practical, financial assistance**
- **Team of volunteers to assist our service users**
- **Networking with others agencies**
- **Hot Food**
- **Basic English and IT Classes / Homework**

With the help of some of our volunteers, we have been able to provide additional educational support to some of our service users who are struggling with their English written and speaking and also IT.

- **Groups**

We have been able to organise the following groups and workshops.

- Youth : Tackling violence and gangs
- Parenting groups
- Mental health and breaking isolation
- Obesity and blood pressure
- Diabetes

African Refugee Community is a bridge organisation between asylum seekers / refugees and other professionals. We are dedicated to offer confidential and professional services for the well being, rehabilitation and integration of our service users.

We have a management team composed of 4 and 8 volunteers that support our services.

During the year started 01.04.2019 to 31.03.2020 we have registered the following data:

- **Service users registered for different needs : 285**
- 213 living in Barnet and 72 from other boroughs
- Male adult: 98
- Women adult: 67
- Male under the age of 18: 55
- Female minors under the age of 18: 65

Presented issues:

- Immigration / destitution
- Mental health (Isolation), stigmatisation
- Employment / poverty
- Language difficulties
- Domestic violence
- Physical health
- Education and training
- Utility bills and Debts / poverty
- Crimes / Gang groups
- Divorce
- Early pregnancy
- General advice
- Culture differences
- Housing
- Translation and interpretation
- Poverty and employment
- Young people in gangs
- Financial (No recourse to public fund), destitute

Partner agencies

- Barnet Refugee Services
- Refugee Council
- Freedom from Torture
- Red Cross
- Notre Dame Refugee Centre
- Social Services
- Housing / Homeless department
- Vicar Relief Fund
- PRAXIS
- ASAP
- HEAR
- Baobab for Young Survivors in Exile
- Job Centre, Citizen Advice Bureau, Barnet Law Centre and Wilson Solicitors

- Barnet Young People
- Community Barnet
- Barnet Well Being Hub
- Groundwork
- Somali Community

Source of income

- **Vicar Relief Fund**
- **Blackwell and Witting**
- **Catholic Women League**
- **Refugee Council**
- **Red Cross**
- **London Refugee Community Fund (LRCF)**
- **The Society of Friends and Foreigners in Distress**
- **Society for the Relief of Distress**
- **Individual / donations**

Income and expenditure

Income: £59988

Expenditure: £57850

Analysis and conclusion

The majority of our service users are finding it difficult to integrate due to layers of practical and emotional issues that are affecting their relocation. Immigration, mental and social health, poverty and lack of trainings and job available are the main issues.

The lack of funding is affecting the delivery of our services in some areas of our work and that we hope to get more funding and resources so that we could meet effectively the holistic and complex needs of our service users.

Mr Bitenge Makuka

Chairperson and Operations Manager
African Refugee Community 23/07/2020



AFRICAN REFUGEE COMMUNITY (1120861)

Rehabilitation, Empowerment and Integration

**AFRICAN REFUGEE COMMUNITY
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2020**

African Refugee Community
Office 3
Friary House, Friary Park
Friern Barnet Lane
London N20 0NR

AFRICAN REFUGEE COMMUNITY ANNUAL REPORT AND ACCOUNTS CONTENTS

CONTENT	PAGE
CHARITY DETAILS	3
TRUSTEES RESPONSIBILITIES	4
INCOME AND EXPENDITURE ACCOUNT	5
BALANCE SHEET	6
BASIS OF PREPARATION	7
ACCOUNTING POLICIES	8-10
INCOME NOTES AND GOVERNMENT GRANT	11
EXPENDITURE	12
CERTAIN TYPE OF EXPENDITURE	13
TRANSACTIONS WITH TRUSTEES	14
TANGIBLE FIXED ASSETS	15

**AFRICAN REFUGEE COMMUNITY
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2020**

Trustees	BITENGE MAKUKA MA MAZUBA MAKWIM Mbombo Lukubika
Charity No	1120861 (England and Wales)
Registered Office	COMMUNITY (ARC) FRIARY HOUSE LONDON FRIARY PARK FRIERN BARNET LANE
Accountants	Accountae Ltd Union House 111 New Union Street Coventry CV1 2NT

AFRICAN REFUGEE COMMUNITY

(Charity NO: 1120861 ENGLAND AND WALES)

Trustees' REPORT

The Trustees present their report and accounts for the year ended 31 March 2020.

Trustees

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

BITENGE MAKUKA MA

MAZUBA MAKWIM

Mbombo Lukubika

Statement of Trustees' responsibilities

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's

transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company provisions

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

Signed on behalf of the board of Trustees

Approved by the board on:

26/07/2020

Charity Name: AFRICAN REFUGEE COMMUNITY			Charity No: 1120861	
Annual accounts for the period				
Period start date	Apr-19	# To		Mar-20

Section A
Statement of financial activities (including summary income and expenditure account)

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income (Note 3)				
Income and endowments from:				
Donations	-	9,755	9,755	7,230
Charitable activities	22,683		22,683	23,980
Grants	22,900	4,650	27,550	8,250
Separate material item of income				
Other				12,625
Total	45,583	14,405	59,988	52,085
Expenditure (Notes 6)				
Expenditure on:				
Raising Funds	19,656		19,656	22,001
Charitable Activities	35,192		35,192	26,285
Separate material expense item	3,002		3,002	2,679
Other	-	-	-	-
	-	-	-	-
Total	57,850	-	57,850	50,965
Net income/(expenditure) before tax for the reporting period	- 12,267	14,405	2,138	1,120
Tax payable	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	- 12,267	14,405	2,138	1,120
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	- 12,267	14,405	2,138	1,120
Extraordinary items	-	-	-	
Transfers between funds	-	-	-	-
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Other gains/(losses)	-	-	-	-
Net movement in funds	- 12,267	14,405	2,138	1,120
Reconciliation of funds:				
Total funds brought forward	-	-	-	
Total funds carried forward	- 12,267	14,405	2,138	1,120

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	1,680	-	-	1,680	1,200
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		1,680	-	-	1,680	1,200
Current assets						
Debtors	(Note 19)	-	-	-	-	-
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	2,138	-	-	2,138	1,120
Total current assets		2,138	-	-	2,138	1,120
Creditors: amounts falling due within one year	(Note 20)	-	-	-	-	-
Net current assets/(liabilities)		2,138	-	-	2,138	1,120
Total assets less current liabilities		3,818	-	-	3,818	2,320
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		3,818	-	-	3,818	2,320

The Charity was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The board of trustees acknowledge their responsibilities for complying with the requirements of the Charity Commission with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Name	Date of approval
	26/07/2020
Trustee,	
Signature	Date
	26/07/2020
Trustee	

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

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

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

- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

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

The charity has enough funds to continue as a going concern

The accounts have been prepared basis on the going concern concept

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Note 2**Accounting policies****2.2 INCOME****Recognition of income**

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

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, as required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	The charity has not incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>
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	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has nointangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

They are valued at cost.

Heritage assets

The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has no investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	9,755	-	-	9,755	7,230
	Charitable activities	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	27,550	-	-	27,550	8,250
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Total fund brought forward 2017/18	-	-	-	-	12,625
Total		37,305	-	-	37,305	28,105
Charitable activities:	Income from Refugee Council, Red Cross	22,683	-	-	22,683	23,980
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		22,683	-	-	22,683	23,980
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		59,988	-	-	59,988	52,085

Note 4

Analysis of receipts of government grants

Description		This year £	Last year £
Government		-	-
		-	-
Government		-	-
Other Grants	Grants from other charities	27,550	8,250
Other		-	-
Total		27,550	8,250

All conditions attached to the grant have been fulfilled

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Raising funds	16,456	-	-	16,456	22,001
	Incurred seeking donations		-	-	-	-
	Bank Charges	-			-	
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	3,002	-	-	3,002	2,679
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	3,200	-	-	3,200	-
		-	-	-	-	-
	Total expenditure on raising funds	22,658	-	-	22,658	24,680
Expenditure on charitable activities	Costs incurred providing services to refugees	35,192	-	-	35,192	26,285
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	35,192	-	-	35,192	26,285
TOTAL EXPENDITURE		57,850	-	-	57,850	50,965

Section C	Notes to the accounts
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Note 10 **Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	100	0
Assurance services other than independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Section C	Notes to the accounts
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Note 24 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months)	-	-
Short term deposits	-	-
Cash at bank and on hand	2,138	1,120
Other	-	-
Total	2,138	1,120

Note 28 **Transactions with trustees and related parties**

28.1 Trustee remuneration and benefits

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

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
		£	£	£	£	£	

28.2 Staff and volunteers expenses expenses

The charity has reimbursed staff and volunteers expenses spent on behalf the organisation.

Type of expenses reimbursed	This year	Last year
	£	£
Travel, services and food		
Subsistence		
Accommodation		
Other :		
TOTAL	0	

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

Note 14 Tangible fixed assets**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	1,200	1,200
Additions	-	-	-	900	900
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,100	2,100

14.2 Depreciation and impairments

** Rate	20%			
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At beginning of the year	-	-	-	240	240
Disposals	-	-	-	-	-
Depreciation(Straight line)	-	-	-	180	180
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	420	420

14.3 Net book value

Net book value at the beginning of the year	-	-	-	960	960
Net book value at the end of the year	-	-	-	1,680	1,680

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name
African Refugee Community

On accounts for the year ended

31 Mar 2020

Charity no 1120861

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st March 2020

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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.

Independent examiner's statement

The charity's gross income exceeded £25,000 and I am undertaking this examination on behalf of African Refugee community.

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

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

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

Ismael BAH
27/07/2020