

Charity Registration No. 1180377

ASSOCIATION REN (UK)  
ANNUAL REPORT AND AUNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2020  
PAGES FOR FILING WITH REGISTRAR

ASSOCIATION REN (UK)  
LEGAL AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2020

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Trustees	Ms Marceline Stela Tchapel Mr Bruno Pankui Mr Eric Njankou Mr Clou Dibabkeu Mr Bertrand Mbianda Ms Flore Ferreira
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Charity Number	1180377
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Registered Office	63 Hill view drive London, SE28 0LJ
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Independent Examiner	D C Accountancy Services Tottenham Town Hall Town Hall Approach London N15 4RY
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Bankers	HSBC UK Regional Office 47 Rye Lane Peckham London SE15 5ET
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ASSOCIATION REN (UK)  
CONTENTS  
FOR THE YEAR ENDED 31 MARCH 2020

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Trustees' report	1-3
Independent examiner's report	4
Statement of financial activities	5
Balance Sheet	6
Notes to the financial statement	7-10

ASSOCIATION REN (UK)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note a to the financial statements and comply with the Companies Act 2006 and “Accounting and Reporting by Charities: 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)” (as amended for accounting period commencing 1 January 2016).

### Principal activities and objectives

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society

There has been no change in these objects in the year under review.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Positive impact of change in accounting year

The charity's activities and achievements reported upon are for the year ended 31 MARCH 2020. The charity experienced increased activities in the UK.

## The UK activities

[illegible]

## Overseas activities

[illegible]

## Achievements and performance

Income generated through donations was £31,567, with expenditure of £28,746, which left £2,821 net income for the year. The trustees remain confident that they will be able to meet the Charity's objectives with regards to the relief of those in need in the UK and in the targeted area around the world.

## **Financial review**

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three months and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in fund, they will be able to continue the Charity's current activities while consideration is given to ways of raising additional funds. The trustees are satisfied that this level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that that systems are in place to mitigate exposure major risks.

## **Trustees**

The process for the selection and election of trustees is set out in the charity's articles and bye-laws. Trustees serve a period not exceeding 3 years but may if they wish, stand for re-election or re-appointment by the members. None of the serving trustees had exceeded the 3-year requirement. The trustees have the authority to appoint additional trustees to fill vacancies which arise during the period between General Meetings; such additional directors are required to retire from office at the General Meeting following the date on which they took office and may stand to be elected by the members.

The charity's board of trustees ensures that the Charity complies with its legal, financial and corporate requirements and provides long term strategic direction in addition to management oversight. Trustees have equal status and authority within the board and no permanent committee has any additional powers that would result in the participants having any additional controls over the charity. All final decisions on financial and legal requirement of the charity must be approved by the board.

## **Statement of trustees' responsibilities**

The trustees of ASSOCIATION REN (UK) for the purpose of Association law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Association Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charitable company for the year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

The trustees' report was approved by the Board of Trustees



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Mr Clou Dibabkeu

Trustee

Dated: 05/01/20

ASSOCIATION REN (UK)  
INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2020

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I report to the trustees on my examination of the financial statements of ASSOCIATION REN (UK) (the charity) for the year ended 31<sup>st</sup> March 2020.

**Responsibilities and basis of the report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Daniel Meguille Bsc, FMAAT, IIA, IQA  
D C Accountancy Services  
Tottenham Town Hall  
Town Hall Approach  
London N15 4RY

Dated: 05 / 01 / 2021

ASSOCIATION REN (UK)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2020

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		2020
Income from:		
Donations and legacies	3	31,567
Expenditure on:		
Charitable activities	4	<u>(28,746)</u>
Net Income for the year/Net movement in funds		<u>2,821</u>
Fund balances at 1st March 2019		<u>14,705</u>
Fund balances at 31st March 2020		<u>17,526</u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



ASSOCIATION REN (UK)  
BALANCE SHEET  
AS AT 31 MARCH 2020

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	Notes	2020
<b>TANGIBLE ASSETS</b>	7	461
<b>CURRENT ASSETS</b>		
Cash and Bank		18,376
Total		<u>18,376</u>
<b>CREDITORS: Amounts falling due within one year</b>		(850)
Current Assets Less Current Liabilities		<u>17,526</u>
<b>CREDITORS: Amounts falling due after one year</b>		0
Total Assets Less Total Liabilities		<u><u>17,526</u></u>
<b>INCOME FUNDS</b>		
Unrestricted funds -general		<u><u>17,526</u></u>

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25/01/20

Mr Clou Dibabkeu  
Trustee



## **1 Accounting policies**

### **Charity information**

ASSOCIATION REN (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 63 Hill view drive, London, SE2 0LJ.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Companies Act 2006 and “Accounting and Reporting by Charities: 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)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 MARCH 2020 are prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 10 August 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

### **Accounting policies (Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### **1.5 Resources expended**

All resources expended are accounted for gross, and in the period in which they are incurred. VAT is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

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.

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future

## 3 Donations and legacies 2020

Donations and gifts	31,567
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## 4 Charitable activities

Share of governance costs	28,746
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## 5 Support costs

	Support costs	Governance costs	
Independent examiner fees	0	850	850
Charitable costs	13,010	0	13,010
Analysed between			
Charitable activities	13,010	850	13,860

## 6 Depreciation

Depreciation is calculated to write off the cost of an asset over the useful economic life of that asset as follows:

Fixtures & Fittings	-25%
Motor Vehicle	-25%
Office Equipment	-25%

## 7 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Office Equipment	Total
	£	£	£
<b>COST</b>			
At 31st March 2020	0	615	615
<b>DEPRECIATION</b>			
At 1st April 2019	0	0	0
Charge for the year	0	154	154
<b>TOTAL</b>	0	154	154
<b>NET BOOK VALUE</b>			
At 31st March 2020	0	461	461

## 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## 9 Employees

There were no employees during the year

## 10 Financial instruments

2020

Carrying amount of financial liabilities	0
Measured at amortised cost	

## 9 Creditors : Amount falling due within one year

2020

Trade creditors	850
Accruals and deferred income	0
	850

## 10 Related party transactions

There were no disclosable related party transactions during the year.