



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Charis Tiwala

On accounts for the year
ended

31/03/2019

Charity no
(if any)

1156850

Set out on pages

1 - 7

(remember to include the page numbers of additional sheets)

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,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to 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 material matters have come to my attention 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 have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

19/11/2019

Name:

Nicholas Corden

Relevant professional

Accountant

**qualification(s) or body
(if any):**

ICAEW

Address:

Summers Morgan, Sheraton House, Lower Road, Chorleywood, Herts

WD3 5LH

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

Trustees' Annual Report for the period						
From		Period start date			Period end date	
		01	April	2018	To	31

Section A Reference and administration details

Charity name	CHARIS TIWALA		
Other names charity is known by	CHARIS		
Registered charity number (if any)	1156850		
Charity's principal address	UNIT 22, 17 HOLYWELL HILL		
	ST ALBANS		
	HERTS		
Postcode	AL1 1DT		

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	DISPENSATION GRANTED			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

CIO – FOUNDATION REGISTERED 29 APRIL 2014

How the charity is constituted
(eg. trust, association, company)

CHARITABLE INCORPORATED ORGANISATION

Trustee selection methods
(eg. appointed by, elected by)

APPOINTED BY EXISTING TRUSTEES

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

OBJECT 1: To relieve the charitable need of anyone who may have been a victim of or affected by human trafficking or exploitation
 OBJECT 2: To advance the Christian faith by way of offering a Christian chaplaincy service to people affected by the sex industry and offering spiritual support when requested.
 OBJECT 3: To advance the education of the public in the subject of the prevention of human trafficking and exploitation.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

OBJECT 1: Throughout the year Charis Tiwala has relieved the charitable need of anyone they have come in to contact with who has been a victim of or affected by human trafficking or sexual exploitation, this includes (but not exclusively): practical and emotional support, advocacy, advice & signposting, sexual health advice.

OBJECT 2: Charis Tiwala has advanced the Christian faith by offering a Christian chaplaincy service on a weekly basis; doing outreach to people in the sex industry, by running weekly Bible studies for people in the sex industry and by taking the women who are interested to Christian events, and taking the women to a Christmas Carol service and Bible studies at Lambeth Palace.

OBJECT 3: Charis Tiwala has delivered training about human trafficking and sexual exploitation to community groups and churches.

Additional details of objectives and activities (Optional Information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The above objectives were achieved due to a dedicated team of 13 volunteers investing their time in Charis Tiwala and 3 part-time staff; working on the frontline with women at risk, and doing administrative tasks.

Summary of the main achievements of the charity during the year

Between April 2018 and March 31st 2019 Charis Tiwala has supported 24 people who have been affected by human trafficking or sexual exploitation within the sex industry. This is primarily through outreach to sex establishments and women who are working on the streets, and key-working sessions with individuals.

Charis Tiwala has continued to build links with other agencies, charitable bodies and institutions to help provide the best holistic care for the people that they support. In particular, Charis Tiwala has worked closely with Operation Tropic (Hertfordshire Police's anti-trafficking unit) and is an active partner of HMSP (Hertfordshire Modern Slavery Partnership) and with Hertfordshire Sexual Health Network.

Outputs achieved by Charis Tiwala:

- 456 hours of volunteering. 386 hours of which were outreach to sex establishments and women working on the streets, regularly reaching on average about 10 women per week.
- 2.5 hours of online outreach, reaching 115 women.
- Charis Tiwala continued to run Forte Bakery (teaching women in the sex industry baking skills and life skills). 4 baking courses were run for Charis service users during April 2018 – March 2019 and 16 students attended the courses.
- Charis Tiwala continued to run a weekly Bible study group (2 hours per week) for any Charis service user to attend if they were interested in exploring the Christian faith; 3 to 4 women regularly attended this group.
- In July 2018 Charis Tiwala took 2 women they work with away to a Christian conference for the day.
- In February 2019 Charis Tiwala took 3 women to a local Christian conference for the day.
- Throughout the year the Charis staff team had regular key-working sessions with 6 women; 1 of whom had support to remain out of the sex industry.

Charis Tiwala delivered 15.5 hours of training about human trafficking and sexual exploitation to community groups and churches.

*Charis Tiwala's outputs were slightly reduced this year due to one member of staff being on sick leave all year, and another being on maternity leave.

Section E**Financial review****Brief statement of the charity's policy on reserves**

Charis Tiwala's trustees have decided that three months' worth of expenditure is an appropriate level of reserves.

At the end of the year the charity had £43,215.06 in reserve (more than the appropriate level set by the trustees). The extra reserve was in anticipation of starting to pay more salaries in 2019.

The trustees need to hold reserves to include meeting fluctuations in receipts or payments and meeting specific future needs such as salaries for future staff.

Details of any funds materially in deficit**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Charis Tiwala's principal source of funds is from individual donors and churches.

Section F**Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	DISPENSATION GRANTED	
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date	15.10.19.	



Receipts and payments accounts		CC16a	
For the period from	01-Apr-18	To	31-Mar-19

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	71,505	-	-	71,505	97,643
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	71,505	-	-	71,505	97,643
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	71,505	-	-	71,505	97,643
A3 Payments					
Outreach	2,865	-	-	2,865	5,262
Frontline work	35,548	5,043	-	40,591	29,135
Raising awareness	971	-	-	971	1,529
Office costs	56,113	2,161	-	58,274	31,868
Training and supervision	520	-	-	520	4,195
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	96,018	7,204	-	103,222	71,989
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	96,018	7,204	-	103,222	71,989
Net of receipts/(payments)	- 24,514	- 7,204	-	- 31,718	25,654
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	67,896	7,204	-	75,100	75,100
Cash funds this year end	43,382	-	-	43,382	75,100

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	HSBC	43,382	-	-
		-	-	-
		-	-	-
	Total cash funds	43,382	-	-
	(agree balances with receipts and payments account(s))			

		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
	Other debtors	1,739	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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

[illegible]

	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

DISPENSATION
GRANTED.

15.10.19



Charis Tiwala		1156850		CC16a
Receipts and payments accounts				
For the period from	Period start date 01-Apr-18	To	Period end date 31-Mar-19	

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	71,505	-	-	71,505	97,643
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	71,505	-	-	71,505	97,643
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	71,505	-	-	71,505	97,643
A3 Payments					
Outreach	2,865	-	-	2,865	5,262
Frontline work	35,548	5,043	-	40,591	29,135
Raising awareness	971	-	-	971	1,529
Office costs	56,113	2,161	-	58,274	31,868
Training and supervision	520	-	-	520	4,195
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	96,018	7,204	-	103,222	71,989
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	96,018	7,204	-	103,222	71,989
Net of receipts/(payments)	- 24,514	- 7,204	-	- 31,718	25,654
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	67,896	7,204	-	75,100	75,100
Cash funds this year end	43,382	-	-	43,382	75,100

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	HSBC	43,382	-	-
		-	-	-
		-	-	-
	Total cash funds	43,382	-	-
(agree balances with receipts and payments account(s))				

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Other debtors	1,739	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	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

[Signature]

Treasurer

15.10.19.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Charis Tiwala

On accounts for the year
ended

31/03/2019

Charity no
(if any)

1156850

Set out on pages

1 - 7

(remember to include the page numbers of additional sheets)

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,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to 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 material matters have come to my attention 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 have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

19/11/2019

Name:

Nicholas Corden

Relevant professional

Accountant

**qualification(s) or body
(if any):**

ICAEW

Address:

Summers Morgan, Sheraton House, Lower Road, Chorleywood, Herts

WD3 5LH

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.