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Registered company number: 4233272
Charity number: 1104546

OPPORTUNITY FOR ALL
(A company limited by guarantee)



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2019

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OPPORTUNITY FOR ALL
(A company limited by guarantee)

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OPPORTUNITY FOR ALL
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LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 30 November 2019

THE TRUSTEES WHO ARE ALSO DIRECTORS FOR THE COMPANY IN THIS PERIOD ARE:

Joshua Odongo Oron - Chair
Martha Nimba
Joshua Onyango
Aaron Omondi Agola

CHARITY NUMBER
1104546

COMPANY NUMBER
4233272

REGISTERED OFFICE
Hanwell Community Centre
Westcott Crescent
Hanwell
London
W7 1PD

CHIEF EXECUTIVE
Tom Ojwang

BANKERS
Barclays plc

OPPORTUNITY FOR ALL

(A company limited by guarantee)

TRUSTEES' REPORT

For the year ended 30 November 2019

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Opportunity for All (the company) for the year ended 30 November 2019. The Trustees confirm that the annual report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and organisational structure

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new Trustees

Membership is open to anyone who agrees and subscribe to the aims and objectives of the charity. A Register of Members is kept showing name, address and date of membership and should be available for inspection.

Induction and training of new Trustees

All new Trustees are provided with a half day induction session which includes meetings with staff and volunteers as well as fellow Trustees. They are then provided with a comprehensive information pack containing, the two most recent annual reports, portfolio of current policies and procedures. The new trustees are provided with further information in meetings to enable them to understand the organisation, the governance arrangements as well as their statutory responsibilities.

Organisational structure

The Board is made of five members and they meet at least once every three months. Day to day running of the charity is delegated to the Chief Executive who is appointed by and reports to Trustees through the ordinary board meetings as well as regular meetings with the Chair of the Board.

Risk management

The organisation has developed an Enterprise Risk Management (ERM) strategy and framework. Under the framework, risks are assessed on a regular basis and the corresponding management and mitigation arrangements are approved by the board and monitored on a regular basis through reports to the Board. As part of the implementation of the policy, a risk register was established and is updated on a regular basis.

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TRUSTEES' REPORT (CONTINUED)

For the year ended 30 November 2019

OBJECTIVES AND ACTIVITIES

The Charity's objects ("the Objects") are:

To promote health and relieve needs amongst members of the African community in particular by providing suitable and culturally sensitive HIV/AIDS and sexual health prevention services and activities which improve mental and physical wellbeing; To advance education of the public in all aspects of HIV/AIDS and its prevention;

To provide facilities for recreation and other leisure time activity in the interests of social welfare for persons who have needs by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;

Public benefit

In setting our objectives and planning our activities the Board of Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Opportunity for All's main focus for the year was Mental Health Promotion service.

The Mental Health Promotion service includes psychological interventions, physical activities and community outreach work. The psychology service was delivered in partnership with Hammersmith and Fulham Psychology service (Back on Track). In addition, there was also community outreach component of the mental health promotion where Outreach workers conducted mental health promotion awareness and signposted/referred people to available services.

In the period under review, we continued to develop innovative ways of reaching out to BME communities particularly the hard to reach communities. We have been very successful in engaging with and winning the participation of many black and minority ethnic (BME) communities in the area.

In total, Opportunity for All delivered services to about 300 people in Hammersmith and Fulham during the financial year.

We continue to work collaboratively with relevant agencies to facilitate the development of black and ethnic (BME) communities through health, socio-economic and educational programmes. Opportunity for All continue to be a member of Desta Consortium.

Over the coming year we will continue to deliver Mental Health Promotion service and will continue to develop and implement new innovative projects. We continue to raise funds to be able to deliver high quality and effective services. We will also continue with our strong community engagement strategy so as to continue to enlist participation of community members in the above areas of work in order to improve the health and wellbeing of the wider community.

FINANCIAL REVIEW

In the year under review, the charity, with the aid of sound financial management and the support of both its staff and trustees, maintained a very positive financial outcome for the period under review. Its success has come about as a result of sound investment of effort in fundraising and managing relations with existing funders.

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Principal Funding Sources

We are grateful to all the funder listed below for the support they have provided to the organisation in the year just ended.

London Borough of Hammersmith and Fulham

Reserves policy

The Trustees have adopted a reserves policy which is based on an assessment of the risks faced by the organisation. The policy provides for the maintenance of an unrestricted reserve for purposes of meeting working capital requirements by providing for cash flow in the event of late payment of grants or other external funding. The reserve may also be used for researching into new areas of work or managing risks related to redundancy payments. The policy is reviewed and updated annually.

OPPORTUNITY FOR ALL
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TRUSTEES' REPORT (CONTINUED)
For the year ended 30 November 2019

PLANS FOR THE FUTURE

The organisation plans to continue to deliver Mental Health Promotion service. The Trustees express their sincere appreciation to all the individuals and funding agencies that have helped the charity to develop its services over the years, and look forward to continuing support whenever possible.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity 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 surplus or deficit of the charity for that period. In preparing those statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Trustees:

Joshua Odongo Oron



Date: 29/03/2020

OPPORTUNITY FOR ALL
(A company limited by guarantee)

FOR THE YEAR ENDED 30 NOVEMBER 2019

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPPORTUNITY FOR ALL (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 November 2019

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 independent examination; or
4. the accounts 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 in order to enable a proper understanding of the accounts to be reached.



Signed:

Dated: 29/03/2020

Sam Karuhanga

Edwin Close, Bexleyheath, Kent DA7 5QH

OPPORTUNITY FOR ALL
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Charitable activities	2	<u>6,650</u>	<u>24,013</u>	<u>30,663</u>	<u>40,700</u>
TOTAL INCOME		<u>6,650</u>	<u>24,013</u>	<u>30,663</u>	<u>40,700</u>
EXPENDITURE ON:					
Charitable activities		<u>11,321</u>	<u>29,287</u>	<u>40,608</u>	<u>40,053</u>
TOTAL EXPENDITURE	5	<u>11,321</u>	<u>29,287</u>	<u>40,608</u>	<u>647</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		-4671	-5274	-9,945	647
NET MOVEMENT IN FUNDS		-4,671	-5274	-9,945	647
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>5,076</u>	<u>5274</u>	<u>10,350</u>	<u>9,703</u>
TOTAL FUNDS CARRIED FORWARD		<u>405</u>	<u>-</u>	<u>405</u>	<u>10,350</u>

The notes on pages 8 to 15 form part of these financial statements.

OPPORTUNITY FOR ALL
(A company limited by guarantee)
REGISTERED NUMBER: 4233272

BALANCE SHEET
AS AT 30 NOVEMBER 2019

	Note	£	2019 £	£	2018 £
CURRENT ASSETS					
Debtors	8			8079	
Cash at bank and in hand		<u>405</u>		<u>11,665</u>	
				19,744	19,744
CREDITORS: amounts falling due within one year	9	<u>(-)</u>		<u>(1,119)</u>	
NET CURRENT ASSETS			<u>405</u>		<u>10,350</u>
NET ASSETS			<u>405</u>		<u>10,350</u>
CHARITY FUNDS					
Restricted funds	10		-		5,274
Unrestricted funds	10		<u>405</u>		<u>5,076</u>
TOTAL FUNDS			<u>405</u>		<u>10,350</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 29/03/2020 and signed on their behalf, by:



.....
Joshua Odongo Oron Trustee

The notes on pages 8 to 15 form part of these financial statements.

OPPORTUNITY FOR ALL

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Opportunity for All meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

OPPORTUNITY FOR ALL

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

OPPORTUNITY FOR ALL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.6 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	20%
Computer equipment	-	33.3%

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

OPPORTUNITY FOR ALL
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019**

1. ACCOUNTING POLICIES (continued)

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Health Promotion	<u>6,650</u>	<u>24,013</u>	<u>30,663</u>	<u>40,700</u>
Total 2018	<u>-</u>	<u>40,700</u>	<u>40,700</u>	

3. DIRECT COSTS

	Health Promotion £	Total 2019 £	Total 2018 £
Direct Staff	17,995	17,995	25,985
Other	22,612	22,612	14,715
	<u>40,607</u>	<u>40,607</u>	<u>40,053</u>
Total 2018	<u>40,053</u>	<u>40,053</u>	

4. SUPPORT COSTS

	Health Promotion £	Total 2019 £	Total 2018 £
Direct Staff	-	-	
Other	-	-	6,581
	<u>-</u>	<u>-</u>	<u>6,581</u>
Total 2018	<u>6,581</u>	<u>6,581</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019

4. SUPPORT COSTS (continued)

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2019 £	Total 2018 £
Health Promotion	<u>-</u>	<u>40,053</u>

6. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2018- £NIL).

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At November 2018	<u>903</u>	<u>7,348</u>	<u>8,251</u>
Depreciation			
At 30 November 2018	<u>903</u>	<u>7,348</u>	<u>8,251</u>
Net book value			
At 30 November 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 30 November 2017	<u>-</u>	<u>-</u>	<u>-</u>

8. DEBTORS

	2019 £	2018 £
Prepayments and accrued income	<u>-</u>	<u>8,079</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019

9. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	<u>-</u>	<u>13,200</u>

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 December 2018 £	Income £	Expenditure £	Balance at 30 November 2019 £
Unrestricted funds				
General Funds - all funds	<u>5,076</u>	<u>6,650</u>	<u>(11,321)</u>	<u>405</u>
Restricted funds				
Restricted Funds - all funds	<u>5,274</u>	<u>24,013</u>	<u>(29,287)</u>	<u>-</u>
Total of funds	<u><u>10,350</u></u>	<u><u>30,663</u></u>	<u><u>(40,608)</u></u>	<u><u>405</u></u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 December 2017 £	Income £	Expenditure £	Balance at 30 November 2018 £
Unrestricted funds				
General Funds - all funds	5,076	-	-	5,076
	<u>5,076</u>	<u>-</u>	<u>-</u>	<u>5,076</u>
Restricted funds				
Restricted Funds - all funds	-	4,627	40,700	(40,053)
	<u>-</u>	<u>4,267</u>	<u>40,700</u>	<u>(40,053)</u>
Total of funds	<u><u>9,703</u></u>	<u><u>40,700</u></u>	<u><u>(40,053)</u></u>	<u><u>10,350</u></u>

OPPORTUNITY FOR ALL
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Current assets	405		405
Creditors due within one year			-
	<u>405</u>		<u>405</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2018 £</i>
Current assets	6,194	5,274	,11468
Creditors due within one year	(1,118)	-	(1,118)
	<u>5,076</u>	<u>5,274</u>	<u>10,350</u>