Registered Charity No. 1133230

Company Registration No. 06777845 (England and Wales)

AMURU LTD

(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

AMURU LTD

CONTENTS

	Page
Reference and administrative details	3
Trustees' annual report (incorporating the directors' report)	4 - 6
Independent examiner's report	7
Statement of financial activities (incorporating the income and expenditure account)	8
Balance sheet	9
Notes to the financial statements	10 - 14

AMURU LTD

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity name	Amuru Ltd (operating as Amuru)
Charity registration number	1133230 (England and Wales)
Company registration number	06777845 (England and Wales)
Trustees and directors	Evelyn Kilara (Chair) - appointed trustee 26 August 2018 Irene Achayo Aliker - appointed trustee 9 October 2022 Yvonne Denty - appointed trustee 12 March 2016
Company secretary	Evelyn Kilara
Founder and Managing Director	Evelyn Kilara
Registered office	5 Brayford Square London E1 0SG
Administration office	52 Battersea Business Centre 99-109 Lavender Hill London SW11 5QL
Website	www.amuru.org
Bankers	NatWest Bank plc

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the charity for the year ended 31 December 2025. The report also serves as the directors' report for company law purposes. The financial statements have been prepared in accordance with the accounting policies set out in note 1, the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition, effective 1 January 2019).

Structure, governance and management

Governing document

Amuru Ltd is a charitable company limited by guarantee, incorporated on 21 December 2008 and registered as a charity with the Charity Commission for England and Wales on 10 December 2009. It is governed by its Memorandum and Articles of Association, as amended by special resolution on 5 November 2009. The company has no share capital; each member has undertaken to contribute up to £1 in the event of a winding up.

Appointment of trustees

Trustees are appointed in accordance with the Articles of Association. The trustees served throughout the year are listed on page 3. New trustees are recruited for the skills and local knowledge they bring and receive an induction covering their legal responsibilities, the governing document, the charity's policies and its current activities, with reference to the Charity Commission's guidance 'The essential trustee' (CC3).

Organisation and decision making

The board of trustees meets regularly and is responsible for the strategic direction, governance and financial oversight of the charity. Day-to-day management of programmes is delegated to the Founder and Managing Director, who reports to the board. Programmes are delivered with the support of volunteers and sessional workers and in partnership with local organisations, venues and funders. The charity has adopted policies covering safeguarding, complaints, conflicts of interest, risk management, volunteer management and paying staff.

Risk management

The trustees review the main risks to which the charity is exposed, in particular safeguarding of children, young people and vulnerable adults, dependence on a small number of grant funders, and financial controls. Safeguarding procedures, DBS checks for those working with children, appropriate insurance cover, and the separation of grant funds by project are the principal measures in place to manage these risks.

Objectives and activities

Charitable objects

The objects of the charity are to promote for the benefit of the inhabitants of the London Boroughs of Southwark, Lewisham, Lambeth, Wandsworth and Greenwich:

(a) the advancement of education and training;

(b) the relief of poverty, sickness and distress;

(c) the promotion of good health; and

(d) the provision of recreational facilities in the interests of social welfare, with the object of improving their conditions of life.

Aims and activities

Amuru has been supporting local communities since 2008. Its ethos is to put communities at the centre of everything it does and to support local people to make positive change happen locally. The charity works with children, young people, adults, parents, carers and families, with a particular focus on families on low incomes and people from Afro-Caribbean and other ethnic minority communities. Its work is organised around four themes - education and training, health and wellbeing, relief of poverty, and recreation - delivered through workshops, holiday programmes, counselling and wellbeing activities, befriending, community events and family and carer provision.

Public benefit

The trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit (PB1) when reviewing the charity's aims and objectives and in planning its activities. The charity's activities are open to residents of the five boroughs it serves, are provided free of charge or at minimal cost to participants, and directly further its charitable objects.

Achievements and performance

2025 was a year of significant growth for Amuru. Total income increased to £36,124 (2024: £9,981), principally as a result of grant funding from the London Borough of Lewisham, which enabled the charity to expand its holiday and community wellbeing programmes. The main activities delivered during the year were:

- **Holiday Activities and Food (HAF) programme -** funded by the London Borough of Lewisham as part of the Department for Education HAF programme, Amuru delivered holiday provision for children and young people during the 2025 school holidays, including the summer holiday camp. The programme provided daily healthy hot meals and lunches, sports and physical activity led by qualified coaches, enrichment and creative activities, dedicated sessions for children with special educational needs and disabilities (SEND), and nutrition education, supported by trained volunteers.
- **Community wellbeing programme (NCIL) -** funded through Lewisham's Neighbourhood Community Infrastructure Levy, this programme provided play sessions with play assistants, a sports and movement programme including "Movement 50+" sessions for older residents, a befriending service to reduce isolation, creative materials for workshops, counselling and wellbeing sessions, and development of the charity's website to improve access to its services.
- **Co-op inclusive participation project -** supported by the Co-op Local Community Fund, the charity delivered inclusive participation activities and a family community event in December 2025.
- **Community sessions, events and creative arts -** in partnership with Enable Leisure and Culture the charity delivered community sessions including freelance-led creative art sessions, and with the SE5 Forum for Camberwell it delivered a community fun day in May 2025. Volunteers were supported with out-of-pocket expenses throughout the year.

The trustees wish to thank the London Borough of Lewisham, the Co-op Local Community Fund, Enable Leisure and Culture, the SE5 Forum for Camberwell and all partners, volunteers and families who supported the charity's work during the year.

Financial review

Total income for the year was £36,124 (2024: £9,981) and total expenditure was £27,248 (2024: £8,180), resulting in net income of £8,876 (2024: £1,801). Of the income received, £33,523 was restricted grant funding for specific programmes. Total funds at 31 December 2025 were £11,394 (2024: £2,518), of which £11,239 are restricted and £155 are unrestricted.

The restricted funds carried forward principally comprise a grant of £10,000 received from the London Borough of Lewisham on 24 December 2025, which will be applied to the charity's programmes in 2026, and the unspent balance of £570 of the Co-op Local Community Fund grant. Details of each fund are given in note 12.

Unrestricted expenditure of £4,964 exceeded unrestricted income of £2,601, reflecting the settlement in January 2025 of £1,500 of venue costs relating to the 2024 holiday programme, which were met from funds brought forward, and the core running costs of the charity.

Principal funding sources

The principal funding source during the year was the London Borough of Lewisham (89% of total income). Other income was received from the Co-op Local Community Fund, Enable Leisure and Culture, the SE5 Forum for Camberwell and donations.

Reserves policy

The trustees aim to hold free unrestricted reserves (unrestricted funds excluding fixed assets) equivalent to at least three months of core running costs, currently estimated at approximately £1,000, so that the charity can meet its commitments and respond to delays in grant funding. At 31 December 2025 unrestricted funds were £155, of which £160 is represented by intangible fixed assets, so free reserves were negligible. The trustees recognise that reserves are below the target level and intend to build them by seeking a contribution to core costs within future grant applications and by developing unrestricted fundraising and donations.

Going concern

The trustees have reviewed the charity's funding position, including restricted funds of £11,239 carried forward for 2026 delivery, and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Statement of trustees' responsibilities

The trustees (who are also the directors of Amuru Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company 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 of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on ..... and signed on their behalf by:

.....
Irene Achayo Aliker
Trustee

Date: .....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AMURU LTD
FOR THE YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the accounts of Amuru Ltd (the charitable company) for the year ended 31 December 2025, which are set out on the following pages.

Responsibilities and basis of report

As the trustees of the charitable company (and also 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 charitable 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 charitable company's accounts as 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

At the request of the trustees I also assisted in the preparation of the accounts from the charitable company's records; I have no other connection with the charitable company or its trustees.

I have completed my examination. I confirm that no material 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 charitable 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.

.....
Zeeshan Munawar
Amzes Accountant
232-236 Green Street
London
E7 8LE
Independent Examiner

Date: .....

AMURU LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations	2	290	-	290	-
Charitable activities	3	2,311	33,523	35,834	9,981
Total income		**2,601**	**33,523**	**36,124**	**9,981**
Expenditure on:					
Raising funds		-	-	-	90
Charitable activities	4	4,964	22,284	27,248	8,090
Total expenditure		**4,964**	**22,284**	**27,248**	**8,180**
Net (expenditure)/income and net movement in funds		**(2,363)**	**11,239**	**8,876**	**1,801**
Reconciliation of funds:					
Total funds brought forward		2,518	-	2,518	717
Total funds carried forward	**12**	**155**	**11,239**	**11,394**	**2,518**

All income and expenditure derives from continuing activities. The charitable company has no recognised gains or losses other than those shown above. The net movement in funds for the year is the surplus for Companies Act purposes. Comparative figures by fund are shown in note 15.

AMURU LTD

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025	2024
		£	£
Fixed assets			
Intangible assets	9	160	160
Current assets			
Cash at bank and in hand	10	11,234	2,358
Creditors: amounts falling due within one year		-	-
Net current assets		**11,234**	**2,358**
Net assets		**11,394**	**2,518**
The funds of the charity			
Restricted funds	12	11,239	-
Unrestricted funds	12	155	2,518
Total charity funds	**11**	**11,394**	**2,518**

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 Section 1A and the Charities SORP (FRS 102).

The financial statements were approved by the trustees on ..... and signed on their behalf by:

.....
Irene Achayo Aliker
Trustee

Date: .....

Company Registration No. 06777845

1 Accounting policies

Charity information

Amuru Ltd is a private company limited by guarantee incorporated in England and Wales (company number 06777845) and a charity registered in England and Wales (charity number 1133230). The registered office is 5 Brayford Square, London, E1 0SG. The charitable company is a public benefit entity.

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (second edition, effective 1 January 2019), FRS 102 Section 1A, the Companies Act 2006 and the Charities Act 2011. They are prepared under the historical cost convention and presented in pounds sterling, rounded to the nearest pound.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern, having regard to the restricted funds held for 2026 activities and anticipated funding.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Grants are recognised in full when the charity becomes entitled to them, which is normally on receipt of the grant or of written notification of the award, unless the grant is subject to conditions that relate to a future period, in which case it is deferred. Donations and cash collections are recognised when received. Income from community sessions delivered under agreements with partners is recognised as the services are delivered.

Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation to make a payment and the amount can be measured reliably. Expenditure on charitable activities comprises the direct costs of delivering the charity's programmes together with an allocation of support costs. Irrecoverable VAT is included in the cost of the expenditure to which it relates.

Support and governance costs

Support costs, including governance costs, are those incurred in supporting the delivery of the charity's activities rather than in undertaking them directly. They are allocated to the HAF, community wellbeing and community sessions activities in proportion to the direct costs of those activities. No support costs are charged to the Co-op project.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's objects. Restricted funds are subject to specific conditions imposed by the funder and may only be used for the purposes specified. The purpose of each restricted fund is set out in note 12.

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation. No amortisation has been charged as the amount is not material.

Financial instruments

The charity has only basic financial instruments, comprising cash at bank and in hand, which are measured at their transaction value.

Taxation

The charitable company is exempt from corporation tax on its charitable activities under Part 11 of the Corporation Tax Act 2010 to the extent that its income and gains are applied to charitable purposes.

2 Income from donations

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations and cash collections	**290**	**-**	**290**	**-**

3 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
London Borough of Lewisham - HAF and NCIL grants	-	32,096	32,096	
Co-op Local Community Fund grant	-	1,427	1,427	
Enable Leisure and Culture - community sessions	1,545	-	1,545	
SE5 Forum for Camberwell - community event	766	-	766	
Grants and income from charitable activities (2024)	-	-	-	9,981
	2,311	**33,523**	**35,834**	**9,981**

Grant income from government sources during the year comprised £32,096 from the London Borough of Lewisham (2024: not separately analysed).

4 Expenditure on charitable activities

	Direct costs	Support costs (note 5)	Total 2025	Total 2024
	£	£	£	£
Holiday Activities and Food (HAF) programme	15,787	547	16,334	
Community wellbeing programme (NCIL funded)	6,350	243	6,593	
Co-op inclusive participation project	857	-	857	
Community sessions, events and creative arts	3,336	128	3,464	
Charitable activities (2024)	-	-	-	8,090
	26,330	**918**	**27,248**	**8,090**

Analysis by fund

	Unrestricted	Restricted	Total 2025
	£	£	£
Holiday Activities and Food (HAF) programme	1,500	14,834	16,334
Community wellbeing programme (NCIL funded)	-	6,593	6,593
Co-op inclusive participation project	-	857	857
Community sessions, events and creative arts	3,464	-	3,464
	4,964	**22,284**	**27,248**

Unrestricted HAF expenditure of £1,500 represents venue and facilitation costs for the 2024 holiday programme paid in January 2025.

Direct costs comprise:

	2025
	£
Holiday programme activities, coaching and resources	6,845
Food and catering	4,400
Venue hire and facilitation	4,161
Counselling and wellbeing sessions	3,000
Project delivery - play assistants, sports, befriending and materials	3,350
Co-op project delivery costs	857
Creative arts sessions	736
Activity and equipment hire	400
Sessional workers and facilitators	315
Volunteer expenses	1,300
Activity costs paid in cash	840
Travel and transport	126
	26,330

5 Support and governance costs

	2025
	£
Telephone and internet	258
Insurance	131
Printing and stationery	125
Postage	11
IT and software	8
Support costs	**533**
Governance costs - legal and professional fees	385
Total support and governance costs	**918**

Support costs are allocated to activities in proportion to direct costs: HAF programme £547, community wellbeing programme £243 and community sessions £128. No independent examination or accountancy fee was paid during the year (2024: £nil).

6 Net income for the year

Net income is stated after charging: independent examiner's fees £nil (2024: £nil); amortisation of intangible assets £nil (2024: £nil).

7 Trustees' remuneration and expenses, and related party transactions

None of the trustees (or any persons connected with them) received any remuneration or other benefits from the charity during the year (2024: £nil). No trustee was reimbursed expenses during the year (2024: none). There were no related party transactions during the year (2024: none). No trustee indemnity insurance was purchased.

8 Staff costs and volunteers

The charity has no paid employees (2024: none) and no employee received employee benefits of more than £60,000. Programmes are delivered by freelance and sessional workers and by volunteers, who are reimbursed out-of-pocket expenses. The trustees serve on a voluntary basis. The charity relies on the significant contribution of its volunteers, whose time is not recognised in these financial statements.

9 Intangible fixed assets

	Other
	£
Cost	
At 1 January 2025 and 31 December 2025	160
Amortisation	
At 1 January 2025 and 31 December 2025	-
Net book value	
At 31 December 2025	**160**
At 31 December 2024	160

10 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank - NatWest business current account	11,234	1,869
Cash in hand	-	489
	11,234	**2,358**

11 Analysis of net assets between funds

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Intangible fixed assets	160	-	160	160
Cash at bank and in hand	(5)	11,239	11,234	2,358
Net assets at 31 December 2025	**155**	**11,239**	**11,394**	**2,518**

12 Movement in funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
Restricted funds				
London Borough of Lewisham - HAF and NCIL programmes	-	32,096	(21,427)	10,669
Co-op Local Community Fund	-	1,427	(857)	570
Total restricted funds	**-**	**33,523**	**(22,284)**	**11,239**
Unrestricted funds - general fund	**2,518**	**2,601**	**(4,964)**	**155**
Total funds	**2,518**	**36,124**	**(27,248)**	**11,394**

Purposes of restricted funds

- **London Borough of Lewisham - HAF and NCIL programmes:** grants from the London Borough of Lewisham for delivery of the Holiday Activities and Food programme for children and young people and the community wellbeing programme funded by the Neighbourhood Community Infrastructure Levy. The balance carried forward principally represents the grant of £10,000 received on 24 December 2025 for delivery in 2026.
- **Co-op Local Community Fund:** funding for the inclusive participation project for local families. The unspent balance will be applied to the project in 2026.

Prior year (2024)

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Unrestricted funds - general fund	**717**	**9,981**	**(8,180)**	**2,518**

13 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

14 Company limited by guarantee

The charitable company is limited by guarantee and has no share capital. Every member undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while they are a member, or within one year after they cease to be a member.

15 Comparative statement of financial activities - year ended 31 December 2024

	Unrestricted	Restricted	Total 2024
	£	£	£
Income from charitable activities	9,981	-	9,981
Expenditure on raising funds	(90)	-	(90)
Expenditure on charitable activities	(8,090)	-	(8,090)
Net income and net movement in funds	**1,801**	**-**	**1,801**
Total funds brought forward	717	-	717
Total funds carried forward	**2,518**	**-**	**2,518**

In 2024 the charity's gross income was below £25,000 and its accounts were not subject to independent examination; all funds were treated as unrestricted.