

# EMPOWER A CHILD UK

England & Wales · Charity number 1149868

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07672584</a>
Registered	2012-11-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	17 Sydenham Road London SE26 5EX
Phone	02032 892 617
Email	<a href="mailto:info@empowerachild.org.uk">info@empowerachild.org.uk</a>
Website	<a href="http://www.empowerachild.org.uk">www.empowerachild.org.uk</a>

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY, SUFFERING OR DISTRESS AMONGST ORPHANED AND VULNERABLE CHILDREN AND YOUNG PEOPLE. THE EDUCATION AND TRAINING OF CHILDREN AND YOUNG PEOPLE. THE DEVELOPMENT OF CHILDREN AND YOUNG PEOPLE TO SOCIAL AND SPIRITUAL MATURITY. TO ADVANCE THE CHRISTIAN FAITH.

**Activities:** Empower a Child UK seeks to bring confidence, relief from poverty and a better quality of life spiritually, emotionally and physically to orphaned and vulnerable children and young people of Africa through the teaching of modern skills for sustainability, the opportunity of education, and enlightening through the word of God.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

## Geography

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- Kenya
- Tanzania
- Uganda
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£32,170	£43,889	-	-
2022-12-31	£20,056	£27,374	-	-
2021-12-31	£30,835	£30,381	-	-
2020-12-31	£23,908	£10,593	-	-
2019-12-31	£107,955	£85,970	-	-

## Trustees

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Name	Role	Appointed
<b>JAMES LINDSAY WELCH</b>	Chair	2012-10-25
Scott Andrew Mark Lawrence		2014-06-21

**EMPOWER A CHILD UK**

England & Wales - Charity number 1149868

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# Accounts

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**Empower a Child UK**  
**Financial Statements**  
**For the year to 31 December 2023**

**Charity Number 1149868**  
**Company Number 07672584**

# EMPOWER A CHILD UK

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### **Reference and Administrative Details**

<b>Address</b>	17 Sydenham Road London SE26 5EX
<b>Trustees</b>	Mr James Welch (Chair) Mr. Scott Lawrence
<b>Bankers</b>	Reliance Bank Faith House 23-24 Lovat Lane London EC3R 8EB
<b>Governing Document</b>	Memorandum and Articles incorporated 16 June 2011

# **EMPOWER A CHILD UK**

## **The Trustees' Report**

### **Objectives, Activities and Governance**

In addition to its status as a not-for-profit charitable company limited by guarantee, Empower a Child UK became a registered charity, no. 1149868 in November 2012. Partnering with organisations of the same name in Uganda, Kenya and the USA, the vision was originally founded by Wilson Kabeera, formerly a sponsored child from Uganda. Our charity registration strengthened the UK contribution to Empower a Child as we work together with the common goal 'to bring confidence and self-sustainability to young people in East Africa. With two current trustees, Empower a Child UK are always looking to strengthen the Trustees with the necessary skills and experience which will enable us to develop the charity.

### **Public Benefit**

Empower a Child UK supports vulnerable young people in East Africa by enabling access to education through child sponsorship. Education is a powerful tool that empowers young people, reduces poverty and increases their confidence. Sponsorship allows young people to approach adulthood better equipped to serve their local community. Empower a Child UK continues to support young people in East Africa through three core projects. Zirowwe village and New Brainstorm School are in Uganda, while Kijungu is a rural village in Tanzania. Sponsorship programmes for young people run at all three locations, and we're thankful for the continued dedication of sponsors who help secure their school education.

### **Fundraising and charitable activities**

New Brainstorm School, Uganda

Gratitude is extended to Lisa Peters for her dedication and passion in sharing New Brainstorm School with the community of Cookham and beyond. The last two years have included a presentation at Bel & Dragon, the support of St. Mary's Church, Hitcham, and a fantastic Summer Fete by Cookham Rise Primary School. We also thank Nick Peters, Emily Barron, and Jason Shaw. The commitment of this volunteer team meant headmaster Nicholas Kintu and the pupils at New Brainstorm School, Uganda, received the dedication and attention they deserved.

### **Kijungu Village, Tanzania**

Thank you to Sue Wilde, who has catalysed a community at Loughborough to pray, volunteer and donate towards Kijungu village in Tanzania. Further, thanks to Alison Childerley for her fundraising efforts and epic commitment to base camp hike Mount Everest.

In Tanzania, the vision of a school building for the community began to be realised when locally fired bricks arrived at the Kijungu village to start the school building process. The foundation and structural build started in 2023.

## **Financial Review**

Income received in 2023 amounted to £32,169. We received £15,034 for Child Sponsorship and £17,111 for projects.

## **Reserves Policy and Going Concern**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered. The trustees consider that a level of three months of operating costs is sufficient given the projects currently being run. The balance held as unrestricted funds at 31 December 2023 was £9,419, all of which are regarded as free reserves. Actual three-month unrestricted cash payments totalled £243. The current level of reserves is therefore greater than is needed. The trustees are of the view that Empower a Child UK is a going concern.

Approved by the trustees on 31st October 2024.



In His Service  
**Scott Lawrence**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**EMPOWER A CHILD**

I report to the trustees on my examination of the accounts of Empower a Child UK for the year ended 31 December 2023.

**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 2011 Act').

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and 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 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Signature:	.....
Name:	Osbert Klass
Relevant professional body:	Chartered Association of Certified Accountants
Address:	18 Mounthurst Road, Hayes, Bromley, Kent BR2 7QN
Date:	31st October 2024

# EMPOWER A CHILD UK

## Statement of Financial Activities Year to 31 December 2023

	Notes	Un - restricted £	Restricted £	Total £	2022 £
<b>Voluntary Income</b>	(2)	25	32,145	32,170	20,056
<b>Expenditure</b>					
Cost of generating voluntary income		-	-	-	-
Charitable expenses	(3)	973	42,916	43,889	27,374
		<u>973</u>	<u>42,916</u>	<u>43,889</u>	<u>27,374</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(948)</b>	<b>(10,771)</b>	<b>(11,719)</b>	<b>(7,318)</b>
Funds brought forward		10,367	35,850	46,217	53,535
Funds carried forward		<u><b>9,419</b></u>	<u><b>25,079</b></u>	<u><b>34,498</b></u>	<u><b>46,217</b></u>

The notes on pages 8 to 10 form a part of these accounts.

# EMPOWER A CHILD UK

## Statement of Financial Position 31 December 2023

	Notes	2023	2022
		£	£
<b>CURRENT ASSETS</b>			
Debtors and Accruals		11,930	6,465
Cash at Bank		<u>22,568</u>	<u>39,752</u>
		34,498	46,217
Creditors & Accruals		-	-
<b>TOTAL ASSETS</b>		<b><u>34,498</u></b>	<b><u>46,217</u></b>
<b>CAPITAL AND RESERVES</b>			
Unrestricted Reserves		9,419	10,367
Restricted Reserves		25,079	35,850
<b>TOTAL FUNDS</b>		<b><u>34,498</u></b>	<b><u>46,217</u></b>

The financial statements were approved by the trustees on 31st October 2024.



.....  
Mr Scott Lawrence  
Trustee

The notes on pages 8 to 10 form a part of these accounts.

# EMPOWER A CHILD UK

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>£</u>	<u>2022</u> <u>£</u>
<b>Cash generated from operating activities:</b>		
Net cash provided by operating activities	(17,184)	(10,469)
<b>Application of cash:</b>		
Increase in Assets	-	-
<b>Net increase/(decrease) in cash</b>	<u>(17,184)</u>	<u>(10,469)</u>
Cash & Bank at the beginning of the year	<u>39,752</u>	<u>50,221</u>
<b>Cash &amp; Bank at the end of the year</b>	<u><b>22,568</b></u>	<u><b>39,752</b></u>
	<u>£</u>	<u>£</u>
<b>Net income/(expenditure)</b>	(11,719)	(7,318)
<b>Adjustments for:</b>		
Depreciation charges	-	-
(Increase)/decrease in debtors	(5,465)	(3,151)
Increase/(decrease) in creditors	-	-
	<u>(17,184)</u>	<u>(10,469)</u>

# EMPOWER A CHILD UK

## Notes to the Financial Statements Year to 31 December 2023

### 1. Accounting Policies

#### 1 Basis of Preparing the Accounts

##### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) 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 financial statements 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

##### (b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

#### 2 Funds

(a) Unrestricted funds represent funds of the charity which are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

(b) Restricted funds represent funds of the charity which were received with restrictions so that use can only be used for the purposes stated.

#### 3 Income

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

#### 4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or

constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

## 5 Fixed Assets

Assets costing over £500 will be capitalised and depreciated as follows:

Equipment (computer & electronic) – 25% per annum.

## 2 INCOME

	Notes	Un - restricted £	Restricted £	Total £	2022 £
Project Donations- Tanzania		-	13,097	13,097	4,497
General Donations		25	-	25	75
Child Sponsorship		-	15,034	15,034	14,472
Brainstorm School		-	3,894	3,894	860
Tribe & Glory		-	120	120	151
	(2)	<b>25</b>	<b>32,145</b>	<b>32,170</b>	<b>20,056</b>

## 3 CHARITABLE EXPENSES

		Un - restricted £	Restricted £	Total £	2022 £
Donations to Africa					
Child Spon. - Brainstorm		-	2,715	2,715	2,893
Child Spon. - Tanzania		-	4,290	4,290	3,980
Child Spon. - General		-	10,822	10,822	11,280
Projects - Tanzania		-	12,470	12,470	5,600
Projects - Brainstorm		-	12,619	12,620	2,809
Bank Charges		630	-	314	314
Accountancy		343	-	498	498
		<b>973</b>	<b>42,916</b>	<b>43,889</b>	<b>27,374</b>

# EMPOWER A CHILD UK

## Notes to the Financial Statements Year to 31 December 2023

### 4 COMPARATIVE – Statement of Financial Activities 2022

	Notes	2023 £	Un - restricted £	Restricted £	Total 2022 £
<b>Voluntary Income</b>	(2)	<u>32,170</u>	<u>75</u>	<u>19,981</u>	<u>20,056</u>
<b>Expenditure</b>					
Cost of generating voluntary income		-	-	-	-
Charitable expenses		43,889	812	26,562	27,374
		<u>43,889</u>	<u>812</u>	<u>26,562</u>	<u>27,374</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(11,719)</b>	<b>(737)</b>	<b>(6,581)</b>	<b>(7,318)</b>
Funds brought forward		46,217	11,105	42,430	53,535
Prior year adjustment					
Funds carried forward		<u><b>34,498</b></u>	<u><b>10,367</b></u>	<u><b>35,850</b></u>	<u><b>46,217</b></u>

### 5 RESTRICTED RESERVES

	Child Sponsorship £	Tribe & Glory £	Brainstorm School £	Tanzania £	Total £
Opening balance	<b>3,486</b>	<b>627</b>	<b>29,883</b>	<b>1,854</b>	<b>35,850</b>
Income	15,034	120	3,894	13,097	32,145
Expenditure	(17,826)	-	(12,620)	(12,470)	(42,916)
<b>Closing balance</b>	<b>694</b>	<b>747</b>	<b>21,157</b>	<b>2,481</b>	<b>25,079</b>

**EMPOWER A CHILD UK**

England & Wales - Charity number 1149868

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# Accounts

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**Empower a Child UK**  
**Financial Statements**  
**For the year to 31 December 2021**

**Charity Number 1149868**  
**Company Number 07672584**

# EMPOWER A CHILD UK

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<b>Trustees</b>	Mr James Welch (Chair) Mr. Scott Lawrence
<b>Bankers</b>	Reliance Bank Faith house 23-24 Lovat Lane London EC3R 8EB
<b>Governing Document</b>	Memorandum and Articles incorporated 16 June 2011

# **EMPOWER A CHILD UK**

## **The Trustees' Report**

### **Objectives, Activities and Governance**

In addition to its status as a not-for-profit charitable company limited by guarantee, Empower a Child UK became a registered charity, no. 1149868 in November 2012. Partnering with organisations of the same name in Uganda, Kenya and the USA, the vision was originally founded by Wilson Kabeera, formerly a sponsored child from Uganda. Our charity registration strengthened the UK contribution to Empower a Child as we work together with the common goal 'to bring confidence and self sustainability to young people in East Africa. With two current trustees, Empower a Child UK are always looking to strengthen the Trustees with the necessary skills and experience which will enable us to develop the charity.

### **Public Benefit**

Empower a Child UK supports vulnerable young people in East Africa by enabling access to education through child sponsorship. Education is a powerful tool that empowers young people, reduces poverty and increases their confidence. Sponsorship allows young people to approach adulthood better equipped to serve their local community. Since 2019 Empower a Child facilitated sponsorship of children in Uganda and pursued three key partnerships that will continue to empower children in East Africa: Tribe + Glory, New Brainstorm School and EAC Tanzania.

### **Achievements and Performance**

#### **Fundraising and charitable activities**

The world continued to battle to contain COVID-19 with efforts to minimise the risk to individuals and communities. The impact was felt in the UK and across East Africa. Our charitable support in East Africa primarily consisted of the continuation of child sponsorship in three key locations:

- Zirowe Village, Uganda
- Kijungu Village, Tanzania
- New Brainstorm School, Uganda

The trustees of Empower a Child UK would like to thank sponsors and donors for their continued support despite the unexpected circumstances created by the pandemic.

The trustees send their deepest sympathies to the family of Stephen Southall and extend thanks for the legacy gift to support the charity's work in Tanzania.

#### **New Brainstorm School, Uganda**

Uganda faced a very challenging 12 months: coronavirus, school closures, lockdowns and an election.

Mr. Nickolas Kintu, the headmaster at New Brainstorm School, continued to feed and, in small groups, teach as many pupils as possible, which was an enormous support to the local community.

Thanks to previous fundraising efforts, Empower a Child UK continued providing financial stability to the school by covering certain expenses such as rent.

Work on the farm and piggery was halted for a short while. However, construction of the new pig shelter and pond is now underway. A farm can become a vital asset to New Brainstorm. In addition to feeding children, it supports the long-term aim of making the school self-sustainable because the farm has a variety of crops, 100 banana trees, and piggery that can provide income.

### **Kijungu Village, Tanzania**

The child sponsorship programme continued to support the village of Kijungu with much-needed support for young people during the COVID-19 pandemic. Empower a Child also supported Marina (an elderly lady in the community) in rebuilding her home, as the old structure was inadequate for her needs.

The vision in Kijungu is to provide holistic support to the whole community, including a plan to build a permanent structure in the village for classrooms to teach young people. We are excited to take an early step towards realising this vision by acquiring a plot of land to house the buildings.

### **Financial Review**

Income received in 2021 amounted to £30,835. Child sponsorship and direct project donations amounted to £30,823.

### **Reserves Policy and Going Concern**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered. The trustees consider that a level of three month's is sufficient given the projects currently being run. The balance held as unrestricted funds at 31 December 2021 was £11,105, all of which are regarded as free reserves. Actual three month cash payments totalled £303. The current level of reserves is therefore greater than is needed. The trustees are of the view that Empower a Child UK is a going concern.

Approved by the trustees on 30th July 2024.



In His Service  
**Scott Lawrence**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**EMPOWER A CHILD**

I report to the trustees on my examination of the accounts of Empower a Child UK for the year ended 31 December 2021.

**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 2011 Act').

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and 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 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Signature:	.....
Name:	Osbert Klass
Relevant professional body:	Chartered Association of Certified Accountants
Address:	18 Mounthurst Road, Hayes, Bromley, Kent BR2 7QN
Date:	31st July 2024

# EMPOWER A CHILD UK

## Statement of Financial Activities Year to 31 December 2021

	Notes	Un - restricted £	Restricted £	Total £	2020 £
<b>Voluntary Income</b>	(2)	12	30,823	30,835	23,908
<b>Expenditure</b>					
Cost of generating voluntary income		-	-	-	-
Charitable expenses	(3)	1,211	29,170	30,381	10,593
		<u>1,211</u>	<u>29,170</u>	<u>30,381</u>	<u>10,593</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(1,199)</b>	<b>1,653</b>	<b>454</b>	13,315
Funds brought forward		12,304	40,777	53,081	39,668
Prior year adjustment		-	-	-	98
Funds carried forward		<u><b>11,105</b></u>	<u><b>42,430</b></u>	<u><b>53,535</b></u>	<u><b>53,081</b></u>

The notes on pages 8 to 10 form a part of these accounts.

# EMPOWER A CHILD UK

## Statement of Financial Position 31 December 2021

	Notes	£	2020 £
<b>CURRENT ASSETS</b>			
Debtors and Accruals		3,314	1,438
Cash at Bank		<u>50,221</u>	<u>51,642</u>
		53,535	53,081
Creditors & Accruals		-	-
<b>TOTAL ASSETS</b>		<b><u>53,535</u></b>	<b><u>53,081</u></b>
<b>CAPITAL AND RESERVES</b>			
Unrestricted Reserves		11,105	12,304
Restricted Reserves		42,430	40,777
<b>TOTAL FUNDS</b>		<b><u>53,535</u></b>	<b><u>53,081</u></b>

The financial statements were approved by the trustees on 30<sup>th</sup> July 2024.



.....  
Mr Scott Lawrence  
Trustee

The notes on pages 8 to 10 form a part of these accounts.

# EMPOWER A CHILD UK

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>£</u>	<b>2020</b> <u>£</u>
<b>Cash generated from operating activities:</b>		
Net cash provided by operating activities	(1,421)	11,974
<b>Application of cash:</b>		
Increase in debtors and accruals	-	-
<b>Net increase/(decrease) in cash</b>	<u>(1,421)</u>	<u>11,974</u>
Cash & Bank at the beginning of the year	<u>51,642</u>	<u>39,668</u>
<b>Cash &amp; Bank at the end of the year</b>	<u><b>50,221</b></u>	<u><b>51,642</b></u>
	<u>£</u>	<u>£</u>
<b>Net income/(expenditure)</b>	454	13,315
<b>Adjustments for:</b>		
Depreciation charges	-	-
(Increase)/decrease in debtors	(1,875)	(1,341)
Increase/(decrease) in creditors	-	-
	<u>(1,421)</u>	<u>11,974</u>

# EMPOWER A CHILD UK

## Notes to the Financial Statements Year to 31 December 2021

### 1. Accounting Policies

#### 1 Basis of Preparing the Accounts

##### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) 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 financial statements 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

##### (b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

#### 2 Funds

(a) Unrestricted funds represent funds of the charity which are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

(b) Restricted funds represent funds of the charity which were received with restrictions so that use can only be used for the purposes stated.

#### 3 Income

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

#### 4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or

constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

## 5 Fixed Assets

Assets costing over £500 will be capitalised and depreciated as follows:

Equipment (computer & electronic) – 25% per annum.

## 2 INCOME

	Notes	Un - restricted £	Restricted £	Total £	2020 £
Project Donations- Tanzania		-	4,150	4,150	163
General Donations		12	-	12	600
Child Sponsorship		-	23,957	23,957	14,815
Brainstorm School		-	2,521	2,521	7,685
Tribe & Glory		-	195	195	645
	(2)	<b>12</b>	<b>30,823</b>	<b>30,835</b>	<b>23,908</b>

## 3 CHARITABLE EXPENSES

		Un - restricted £	Restricted £	Total £	2020 £
Donations to Africa					
Child Spon. - Brainstorm		-	2,100	2,100	5,637
Child Spon. - Tanzania		-	4,291	4,291	1,240
Child Spon. - General		-	17,640	17,640	-
Projects - Tanzania		-	1,375	1,375	-
Projects - Brainstorm		-	3,764	3,764	3,118
Bank Charges		423	-	423	312
Accountancy		788	-	788	286
		<b>1,211</b>	<b>29,170</b>	<b>30,381</b>	<b>10,593</b>

# EMPOWER A CHILD UK

## Notes to the Financial Statements Year to 31 December 2021

### 4 COMPARATIVE – Statement of Financial Activities 2020

	Notes	2021 £	Un - restricted £	Restricted £	Total 2020 £
<b>Voluntary Income</b>	(2)	<u>30,835</u>	<u>600</u>	<u>23,308</u>	<u>23,908</u>
<b>Expenditure</b>					
Cost of generating voluntary income		-	-	-	-
Charitable expenses		30,381	598	9,995	10,593
		<u>30,381</u>	<u>598</u>	<u>9,995</u>	<u>10,593</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>454</b>	<b>2</b>	<b>13,313</b>	<b>13,315</b>
Funds brought forward		53,081	12,204	27,464	39,668
Prior year adjustment		-	98	-	98
Funds carried forward		<u>53,535</u>	<u>12,304</u>	<u>40,777</u>	<u>53,081</u>

### 5 RESTRICTED RESERVES

	Child Sponsorship £	Tribe & Glory £	Brainstorm School £	Tanzania £		Total £
Opening balance	7,239	281	30,686	2,571	-	40,777
Income	23,957	195	2,521	4,150	-	30,823
Expenditure	(24,031)	-	(1,375)	(3,764)	-	(29,170)
<b>Closing balance</b>	<u>7,165</u>	<u>476</u>	<u>31,832</u>	<u>2,957</u>	<u>-</u>	<u>42,430</u>