

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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Reference and Administrative Details

Address	17 Sydenham Road London SE26 5EX
Trustees	Mr James Welch (Chair) Mr. Scott Lawrence
Bankers	Reliance Bank Faith house 23-24 Lovat Lane London EC3R 8EB
Governing Document	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:

- Zirobwe 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:

Relevant professional body:

Address:

Date:

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Osbert Klass

Chartered Association of Certified Accountants

18 Mounthurst Road, Hayes, Bromley, Kent BR2 7QN

31st July 2024

EMPOWER A CHILD UK

Statement of Financial Activities Year to 31 December 2021

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

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

EMPOWER A CHILD UK

Statement of Financial Position 31 December 2021

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

The financial statements were approved by the trustees on 30th July 2024.



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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>	2020 <u>£</u>
Cash generated from operating activities:		
Net cash provided by operating activities	(1,421)	11,974
Application of cash:		
Increase in debtors and accruals	-	-
Net increase/(decrease) in cash	<u>(1,421)</u>	<u>11,974</u>
Cash & Bank at the beginning of the year	51,642	39,668
Cash & Bank at the end of the year	<u>50,221</u>	<u>51,642</u>
	<u>£</u>	<u>£</u>
Net income/(expenditure)	454	13,315
Adjustments for:		
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)	12	30,823	30,835	23,908

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
		1,211	29,170	30,381	10,593

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 £
Voluntary Income	(2)	<u>30,835</u>	<u>600</u>	<u>23,308</u>	<u>23,908</u>
Expenditure					
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>
OPERATING SURPLUS/(DEFICIT)		454	2	13,313	13,315
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)
Closing balance	<u>7,165</u>	<u>476</u>	<u>31,832</u>	<u>2,957</u>	<u>-</u>	<u>42,430</u>