

ENGINEERS FOR CHANGE (SIERRA LEONE)

England & Wales · Charity number 1152627

Details

Other names	ROKEL TECHNICAL ADVISORY PANEL (ROTAP) LTD, ROTAP LTD, ROTAP
Status	Registered
Legal form	Charitable company
Company number	08049213
Registered	2013-06-27
Register	View on the Charity Commission register

Contact

Address	28 Lodge Close Stoke d'Abernon Cobham Surrey KT11 2SQ
Phone	07946547059
Email	contact@engineersforchange-sl.org
Website	www.engineersforchange-sl.org

Activities

Objects: TO ADVANCE THE EDUCATION IN ENGINEERING AND RELATED DISCIPLINES TO THOSE INDIVIDUALS IN SIERRA LEONE, WHO OTHERWISE COULD NOT AFFORD SUCH SERVICES, IN PARTICULARLY BUT NOT EXCLUSIVELY BY: (A)PROVIDING AND FUNDING EDUCATIONAL AND TRAINING MATERIAL AND RESOURCES FOR THE INSTITUTIONS OF ENGINEERING IN SIERRA LEONE;(B)CONTRIBUTING TO THE SHARING OF KNOWLEDGE, EXPERIENCE AND IDEAS THROUGH THE INTERNET, WORKSHOPS AND CONFERENCES IN SIERRA LEONE, UK AND ELSEWHERE THAT MEET OUR AIMS;(C) SUPPORTING PROGRAMMES AND ACTIVITIES OF ENGINEERING AND RELATED INSTITUTIONS IN SIERRA LEONE THAT PROMOTE THE LEARNING IN THE FIELD OF ENGINEERING AND RELATED DISCIPLINES

Activities: The activities of the charity include funding and providing educational and training material and resources for educational and professional institutions of engineering in Sierra Leone. The charity also contributes to the sharing of knowledge, experience and ideas through publications, workshops and conferences in Sierra Leone, UK and amongst diaspora communities in Europe and the USA.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Sierra Leone

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£26,749	£27,083	-	-
2024-04-30	£21,641	£20,551	-	-
2023-04-30	£13,387	£10,603	-	-
2022-04-30	£5,941	£101,361	-	-
2021-04-30	£34,872	£23,567	-	-

Trustees

Name	Role	Appointed
MR MODUPE WILLAIMS	Chair	2013-03-01
Ambassador Yvette Stevens M.Sc, DIC		2022-02-12
Dr Reginald Leopold PhD MSc		2022-02-12
HENRY SMITH MSC		2013-03-01
MARIAMA NENEH WHITMORE MA, MCIPS		2013-03-01
Rowland Martin Awoonor Gordon		2013-03-01
Sallu Pujeh CEng MICE		2024-02-17
Trudy Morgan		2015-07-10

ENGINEERS FOR CHANGE (SIERRA LEONE)

England & Wales - Charity number 1152627

Accounts



PRIVATE & CONFIDENTIAL

Mr H K Smith
Engineers For Change (Sierra Leone)
28 Lodge Close
Stoke D'Abernon
Cobham
Surrey
KT11 2SQ

Our Ref: ME/WR/K05235

13 January 2026

Dear Henry,

As requested, please find enclosed the signed accounts for Engineers For Change (Sierra Leone).

Yours sincerely

LFM

LFM

LFM

The Stables
23b Lenten Street
Alton
Hampshire
GU34 1HG

Pinewood Studios
Room 108
Admin Building
Pinewood Road
Iver Heath
SL0 0NH

T: 01420 590660
E: info@lfmca.co.uk
W: lfmca.co.uk

PARTNERS

Matthew Ellis FCCA
Matt Doyle FCCA
Tom Mason FCA

LFM is the trading name of
Francis Maxwell LLP.

Registered Office:
The Stables, 23b Lenten Street,
Alton, Hampshire, GU34 1HG.

Registered in England and Wales,
Registered Number OC347396.

Registered as auditors by the
Association of Chartered
Certified Accountants.

ENGINEERS FOR CHANGE (SIERRA LEONE)

FINANCIAL STATEMENTS

30 April 2025

Registered Charity No. 1152627

Company No. 8049213

LFM

Chartered Certified Accountants

The Stables

23b Lenten Street

Alton

Hampshire

GU34 1HG

**ENGINEERS FOR CHANGE (SIERRA LEONE)
FINANCIAL STATEMENTS
YEAR ENDED 30 April 2025**

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ENGINEERS FOR CHANGE (SIERRA LEONE)

LEGAL AND ADMINISTRATIVE DETAILS

DIRECTORS/TRUSTEES

R M A Gordon
H K Smith
M Williams
M N Whitmore
T Morgan
Dr R Leopard
Y Stevens
Sallu Pujeh

**PRINCIPAL ADDRESS AND
REGISTERED OFFICE**

28 Lodge Close
Stoke D'Abernon
Cobham, Surrey
KT11 2SQ

REGISTERED CHARITY No. 1152627

COMPANY REGISTRATION No. 8049213

ACCOUNTANTS

LFM
Chartered Certified Accountants
The Stables
23b Lenten Street
Alton
Hampshire
GU34 1HG

BANKERS

Co-Operative Bank
Online banking

**ENGINEERS FOR CHANGE (SIERRA LEONE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025**

The trustees of the company submit their annual report and financial statements for the year ended 30 April 2025.

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 27 April 2012 and registered as a Charity on 27 June 2013. The company was established under a Memorandum of Association which identified the objects and powers of the company and the company is governed under its Articles of Association. In the event of its being wound up the members are required to contribute an amount not exceeding £1.

OBJECTIVES OF THE CHARITY

The objectives of the charity are the education in engineering and related disciplines to those individuals in Sierra Leone, who otherwise could not afford such services.

REVIEW OF ACTIVITIES IN THE YEAR

- Continuation of the RAE (Royal Academy of Engineering) ELMO (Enhancing the Learning Models and Opportunities for University Engineering Education) project which started last year. RAE provided a grant of £100k and Engineers for Change (Sierra Leone) worked in partnership with the Faculty of Engineering and Architecture at the University of Sierra Leone (USL), Imperial College London and two Regional Universities in Sub Sahara Africa. The project was led by Prof. Kelleh Gbawuru Mansaray, Deputy Vice Chancellor of Fourah Bay College, University of Sierra Leone. The aim is to enhance engineering education in Sierra Leone by integrating industry-based problem-solving into the curriculum. The project involved students delivering consultancy projects for organisations working on water supply, sanitation, and renewable energy.
- Work continues between EfCSL and industry partners in Sierra Leone in the setting up of professional work IPD (Initial Professional Development) schemes. The Scheme which started in 2020 continues to slowly gain foothold. There is now have a 'loose network' of 70 plus Developing Engineers and Technicians aiming at the 9 Competency Attributes set by SLIE/PERC for Registration at either Engineering Technician, Incorporated or Chartered Engineer levels.
- Developed plans and undertook activities with the aim of setting up a local NGO in Sierra Leone.
- Continued to deliver a programme of CPD courses to members of the Sierra Leone Institution of Engineers.
- Bidding for grants from international foundations to support the work of the charity in Sierra Leone.

ACHIEVEMENTS

- The ELMO Project successfully engaged 80 engineering students in 10 industry-led projects, strengthening their problem-solving and workplace readiness while achieving a projected 40% increase in graduate job offers in the water, sanitation, and energy sectors. A Problem-Based Learning Handbook was developed for integration into the 2025/26 curriculum, supported by industry partners who also delivered guest lectures and mentorship. The project delivered tangible innovations, promoted gender inclusion with 50% female participation, and built lasting academia-industry collaboration for sustainable impact.

- EfCSL conducted its first Mentor Training Workshop for Managers at EGTC (Electricity Generation and Transmission Company) in Sierra Leone.
- The Sunday Open Mentee/Mentor Forum has been suspended and a relationship established with the SLIE Young Engineers Professional Forum with the intention of encouraging them to establish a regular networked Drop in Event along similar lines.

REVIEW OF FINANCIAL POSITION FOR THE YEAR

The charity's financial position for the year was satisfactory. It has adequate reserves to continue for the foreseeable future.


RESERVES

The charity does not have any reserve holding. Funds held by the charity are restricted funds for the ongoing RAE project and for the running cost of the charity.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the trustees on 21st DECEMBER and signed on their behalf by:
2025

H K SMITH 
Director/Trustee

Registered Office
28 Lodge Close
Stoke D'Abernon
Cobham, Surrey
KT11 2SQ

**ENGINEERS FOR CHANGE (SIERRA LEONE)
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2025**

We report on the financial statements of the company for the year ended 30 April 2025 which are set out on pages 6 to 9.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the 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').

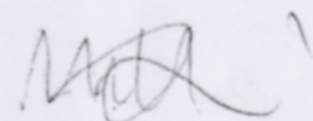
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

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.



LFM
Chartered Certified Accountants
The Stables
23b Lenten Street
Alton
Hampshire
GU34 1HG

Date: 24th DECEMBER 2025

**ENGINEERS FOR CHANGE (SIERRA LEONE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
INCOME					
Fund raising donations		-	4,000	4,000	-
Members donations		4,295	-	4,295	3,105
Gift aid		261	-	261	343
Royal Academy of Engineering			<u>18,193</u>	<u>18,193</u>	<u>18,193</u>
TOTAL INCOME		<u>4,556</u>	<u>22,193</u>	<u>26,749</u>	<u>21,641</u>
EXPENDITURE					
Charitable activities		<u>6,245</u>	<u>20,838</u>	<u>27,083</u>	<u>20,551</u>
TOTAL EXPENDITURE	4	<u>6,245</u>	<u>20,838</u>	<u>27,083</u>	<u>20,551</u>
Net movement in funds		(1,689)	1,355	(334)	1,090
Fund balance at 1 May 2024		<u>9,508</u>	<u>14,320</u>	<u>23,828</u>	<u>22,738</u>
FUNDS BALANCES at 30 APRIL 2025		<u>7,819</u>	<u>15,675</u>	<u>23,494</u>	<u>23,828</u>

The notes on pages 8 to 9 form part of these financial statements

ENGINEERS FOR CHANGE (SIERRA LEONE)
BALANCE SHEET AT 30 APRIL 2025

	Notes	2025	2024
		£	£
CURRENT ASSETS			
Cash at bank and in hand		24,394	24,728
CREDITORS			
Amounts falling due within one year	7	<u>900</u>	<u>900</u>
NET CURRENT ASSETS		<u>23,494</u>	<u>23,828</u>
NET ASSETS		<u>23,494</u>	<u>23,828</u>
Unrestricted funds		7,819	9,508
Restricted funds	8	<u>15,675</u>	<u>14,320</u>
TOTAL FUNDS		<u>23,494</u>	<u>23,828</u>

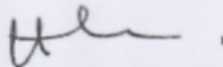
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.

Signed on behalf of the trustees


.....H K Smith – Director
21st DECEMBER 2025
Company registration number 8049213

The notes on pages 8 to 9 form part of these financial statement

**ENGINEERS FOR CHANGE (SIERRA LEONE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2025**

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 28 Lodge Close, Stoke D'Abernon, Cobham, Surrey, KT11 2SQ.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

Engineers for Change (Sierra Leone) meets the definition of a public benefit entity under FRS 102.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Donations

Donated income is received by way of donations and gifts and is included in full in the Statement of Financial Activities in the year in which they are receivable.

Unrestricted funds

Unrestricted funds are donations or other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

ENGINEERS FOR CHANGE (SIERRA LEONE)
NOTES TO THE FINANCIAL STATEMENTS - continued
YEAR ENDED 30 APRIL 2025

4 EXPENDITURE

	Unrestricted Charitable	Unrestricted Governance	Restricted	Total 2025	Total 2024
	£	£	£	£	£
Donated purchases	2,580		2,000	4,580	1,554
Project costs			18,838	18,838	17,313
Promotional expenses	198			198	216
General expenses	240	2,130		2,370	79
Office expenses	197			197	476
Accountancy expenses		900		900	912
Freight and shipping costs					-
	<u>3,215</u>	<u>3,030</u>	<u>20,838</u>	<u>27,083</u>	<u>20,551</u>

5 EMPLOYEES

The average number of persons employed by the company during the year amounted to Nil (2024: Nil).

6 RELATED PARTIES

During the year one Trustee received £2,123 (2024: £NIL) for services provided to the Charity in respect of restricted project costs. All of these costs (2024: £NIL) were in relation to reimbursed expenditure to cover the costs of the office assistant in Sierra Leone.

During the year trustees' donations totalled £1,695 (2024: £2,740). There were no other related party transactions in the current or prior year.

7 CREDITORS: Amounts falling due within one year

	2025	2024
Accruals	<u>900</u>	<u>900</u>

8 RESTRICTED FUNDS

Restricted funds are from Royal Academy of Engineering and is a Grant to the SLIE (Sierra Leone Institution of Engineers) with some Trustees of EfCSL named as Awardees in Contract. EfCSL is managing the holding account for the other UK partner organisations within the RAE/SLIE contract.

ENGINEERS FOR CHANGE (SIERRA LEONE)

England & Wales - Charity number 1152627

Accounts

ENGINEERS FOR CHANGE (SIERRA LEONE)

FINANCIAL STATEMENTS

30 April 2021

Registered Charity No. 1152627

Company No. 8049213

HAINES WATTS

Chartered Accountants

46 High Street

Esher

Surrey

KT10 9QY

**ENGINEERS FOR CHANGE (SIERRA LEONE)
FINANCIAL STATEMENTS
YEAR ENDED 30 April 2021**

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ENGINEERS FOR CHANGE (SIERRA LEONE)

LEGAL AND ADMINISTRATIVE DETAILS

DIRECTORS/TRUSTEES

R M A Gordon
L J Pratt
H K Smith
M Williams
A Bah – resigned 8th September 2021
M N Whitmore
T Morgan
Prof. P W Jowitt
Prof. M J S Lowe

**PRINCIPAL ADDRESS AND
REGISTERED OFFICE**

43 Kershaw Close
Barton Hill
Luton
LU3 4AT

REGISTERED CHARITY No.

1152627

COMPANY REGISTRATION No.

8049213

ACCOUNTANTS

Haines Watts
Chartered Accountants
46 High Street
Esher
Surrey
KT10 9QY

BANKERS

Co-Operative Bank
Online banking

**ENGINEERS FOR CHANGE (SIERRA LEONE)
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

The trustees who are directors of the company submit their annual report and financial statements for the year ended 30 April 2021.

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 27 April 2012 and registered as a Charity on 27 June 2013. The company was established under a Memorandum of Association which identified the objects and powers of the company and the company is governed under its Articles of Association. In the event of its being wound up the members are required to contribute an amount not exceeding £1.

OBJECTIVES OF THE CHARITY

The objectives of the charity are the education in engineering and related disciplines to those individuals in Sierra Leone, who otherwise could not afford such services.

REVIEW OF ACTIVITIES IN THE YEAR

The RAE (Royal Academy of Engineering) project (ACP2) continued in 2020 with the completion of some key steps in the project. Engineers for Change Sierra Leone (EfCSL) partnered with Sierra Leone Institution of Engineers (SLIE), Imperial College (London) and West African Federation of Engineering Organisations in the RAE (Royal Academy of Engineering) project (ACP3) in March 2020. The project the "Framework for Harmonising Engineering Education and professional training in West Africa". The project continued in 2020 with the completion of some key steps. The Covid-19 pandemic however affected the projects with planned visits by the team to Sierra Leone and Ghana postponed, some the activities are planned to be done virtually using Zoom Communications.

ACHIEVEMENTS

The charity's main achievements during the year were as follows:

- The completion and official opening of the Innovation Centre in Freetown. Rotary Club of New Malden made contributions towards the equipment.
- Shipped 12 computers donated by Christopher O'Neil of Germany to Sierra Leone. The computers are to be used in the Innovation Centre which EfCSL is helping setup.
- Continue the mentorship support for 8 engineers in Sierra Leone to train for UK professional engineering qualifications.
- CPD course delivered in Freetown, Sierra Leone and also via Zoom by EfCSL member.

REVIEW OF FINANCIAL POSITION FOR THE YEAR

The charity's financial position for the year was satisfactory. It has adequate reserves to continue for the foreseeable future.

RESERVES

The charity does not have any reserve holding. Funds held by the charity are restricted funds for the ongoing RAE project and for the running cost of the charity.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the trustees on 30th SEPT..... and signed on their behalf by:
2021



H K SMITH
Director

Registered Office
43 Kershaw Close
Luton
England
LU3 4AT

**ENGINEERS FOR CHANGE (SIERRA LEONE)
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2021**

We report on the financial statements of the company for the year ended 30 April 2021 which are set out on pages 6 to 9.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the 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').

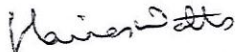
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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.

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.



Steven Francis FCA on behalf of
Haines Watts Kingston LLP
Chartered Accountants
Aissela
46 High Street
Esher
Surrey
KT10 9QY

Date: 30/4/21

**ENGINEER FOR CHANGE (SIERRA LEONE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2021**

	Notes	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
INCOME					
Fund raising donations		(1,611)	1,965	354	3,615
Members donations		1,540	-	1,540	1,600
Gift aid		390	-	390	792
Royal Academy of Engineering		<u>-</u>	<u>32,588</u>	<u>32,588</u>	<u>60,074</u>
TOTAL INCOME		<u>319</u>	<u>34,553</u>	<u>34,872</u>	<u>66,081</u>
EXPENDITURE					
Charitable activities		<u>2,128</u>	<u>21,439</u>	<u>23,567</u>	<u>40,179</u>
TOTAL EXPENDITURE	4	<u>2,128</u>	<u>21,439</u>	<u>23,567</u>	<u>40,179</u>
Net movement in funds		(1,809)	13,114	11,305	25,902
Fund balance at 1 May 2020		<u>13,660</u>	<u>89,348</u>	<u>103,008</u>	<u>77,106</u>
FUNDS BALANCES at 30 APRIL 2021		<u>11,851</u>	<u>102,462</u>	<u>114,313</u>	<u>103,008</u>

The notes on pages 8 to 9 form part of these financial statements

**ENGINEERS FOR CHANGE (SIERRA LEONE)
BALANCE SHEET AT 30 APRIL 2021**

	Notes	£	2021 £	£	2020 £
CURRENT ASSETS					
Cash at bank and in hand		115,073		103,728	
CREDITORS					
Amounts falling due within one year	7	<u>760</u>		<u>720</u>	
NET CURRENT ASSETS			<u>114,313</u>		<u>103,008</u>
NET ASSETS			114,313 =====		103,008 =====
Unrestricted funds			11,851		13,660
Restricted funds	8		<u>102,462</u>		<u>89,348</u>
TOTAL FUNDS			114,313 =====		103,008 =====


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.

Signed on behalf of the trustees


.....H K Smith – Director

Company registration number 8049213

The notes on pages 8 to 9 form part of these financial statement

**ENGINEERS FOR CHANGE (SIERRA LEONE)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 APRIL 2021**

1. GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 43 Kershaw Close, Barton Hill, Luton LU3 4AQT.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) and the Charities Act 2011.

Engineers for Change (Sierra Leone) meets the definition of a public benefit entity under FRS 102.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key source of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Donations

Donated income is received by way of donations and gifts and is included in full in the Statement of Financial Activities in the year in which they are receivable.

Unrestricted funds

Unrestricted funds are donations or other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

During the year £1,611 was paid to a third party charity for their share of donations for a joint fundraising event. The full income was received and recorded as unrestricted income in the year ended 30 April 2020 by EfCSL. As a result there is negative unrestricted income of this amount in the accounts. This amount is not considered material so has not been adjusted for in the opening balances.

ENGINEER FOR CHANGE (SIERRA LEONE)
NOTES TO THE FINANCIAL STATEMENTS - continued
YEAR ENDED 30 APRIL 2021

4 EXPENDITURE

	Unrestricted Charitable	Unrestricted Governance	Restricted	Total 2021	Total 2020
	£	£	£	£	£
Donated purchases	-	-	-	-	519
Project costs	-	-	21,439	21,439	35,018
Promotional expenses	216	-	-	216	216
General expenses	13	-	-	13	26
Office expenses	1,139	-	-	1,139	1,742
Accountancy expenses	-	760	-	760	990
Freight and shipping costs	-	-	-	-	1,668
	<u>1,368</u>	<u>760</u>	<u>21,439</u>	<u>23,567</u>	<u>40,179</u>

5 EMPLOYEES

The average number of persons employed by the company during the year amounted to Nil (2020: Nil).

6 RELATED PARTIES

During the year four Trustees received £4,282 (2020: £11,885) for services provided to the Charity in respect of restricted project costs. Of these costs £200 (2020: £465) were in relation to reimbursed expenditure.

During the year trustees donations totalled £1,320 (2020: £1,820). There were no other related party transactions in the current or prior year.

7 CREDITORS: Amounts falling due within one year

Accruals	760	720
	=====	=====

8 RESTRICTED FUNDS

Restricted funds are from Royal Academy of Engineering and is a Grant to the SLIE (Sierra Leone Institution of Engineers) with some Trustees of EfCSL named as Awardees in Contract.

EfCSL is managing the holding account for the other UK partner organisations within the RAE/SLIE contract.