



**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**

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**PARTNERS**

Matthew Ellis FCCA  
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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 21<sup>st</sup> 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').

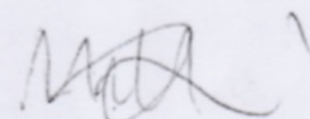
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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: 24<sup>th</sup> 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 £
<b>INCOME</b>					
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>          </u>	<u>18,193</u>	<u>18,193</u>	<u>18,193</u>
<b>TOTAL INCOME</b>		<u>4,556</u>	<u>22,193</u>	<u>26,749</u>	<u>21,641</u>
<b>EXPENDITURE</b>					
Charitable activities		<u>6,245</u>	<u>20,838</u>	<u>27,083</u>	<u>20,551</u>
<b>TOTAL EXPENDITURE</b>	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>
<b>FUNDS BALANCES</b> <b>at 30 APRIL 2025</b>		<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 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		24,394		24,728	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>900</u>		<u>900</u>	
<b>NET CURRENT ASSETS</b>			<u><b>23,494</b></u>		<u><b>23,828</b></u>
<b>NET ASSETS</b>			<u><b>23,494</b></u>		<u><b>23,828</b></u>
Unrestricted funds			7,819		9,508
Restricted funds	8		<u>15,675</u>		<u>14,320</u>
<b>TOTAL FUNDS</b>			<u><b>23,494</b></u>		<u><b>23,828</b></u>

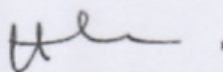
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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.