

# Empower Develop Dignify

England & Wales · Charity number 1155922

## Details

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**Other names** MAF, MARAFIKI AFRICA FOUNDATION, EDD

**Status** Registered

**Legal form** CIO

**Registered** 2014-02-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 21 Palace Gate  
Flat 3  
w8 5ls

**Phone** 07733096838

**Email** [Soraya.shamji@gmail.com](mailto:Soraya.shamji@gmail.com)

**Website** <https://edd.rw/>

## Activities

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**Objects:** 1.1 THE OBJECTS OF THE CIO ARE:TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF PEOPLE IN RWANDA AND OTHER PARTS OF AFRICA BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO:A) RELIEVE POVERTY AND IMPROVE THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES;B) PROVIDE OR ASSIST IN PROVIDING EDUCATION, TRAINING AND HEALTHCARE PROJECTS C) PROMOTE SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION.SUSTAINABLE DEVELOPMENT MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS.

**Activities:** To support charities in East and Central Africa through fundraising through events and use of online channels such as websites and social mediagrants and technical assistance according to our mission, vision and governing document

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

- Kenya
- Rwanda
- Uganda

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£21,075	£10,085	-	-
2023-12-31	£9,013	£60	-	-
2022-12-31	£2,049	£1,039	-	-
2021-12-31	£155	£994	-	-
2020-12-31	£3,958	£906	-	-

## Trustees

Name	Role	Appointed
FARAZ RAMJI	Chair	2013-12-12
SHAHEEN LILANI		2013-12-12
SHIVANG PATEL		2013-12-12
SORAYA SHAMJI		2013-12-12
Tanaz Chadwick		2026-05-14

**Empower Develop Dignify**

England & Wales - Charity number 1155922

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# Accounts

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**Charity Number: 1155922**

**EMPOWER DEVELOP DIGNIFY**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**TANAZ CHADWICK  
13 VERULAM AVE  
PURLEY  
CR8 3NR**

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

<b>CONTENTS</b>	<b>PAGE</b>
<b>TITLE PAGE</b>	<b>1</b>
<b>CONTENTS</b>	<b>2</b>
<b>REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS</b>	<b>3</b>
<b>TRUSTEES' REPORT</b>	<b>4 - 7</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>8</b>
<b>BALANCE SHEET</b>	<b>9</b>
<b>NOTES TO THE FINANCIAL STATEMENTS</b>	<b>10 - 14</b>

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2024**

**TRUSTEES**

**F RAMJI (CHAIR)  
S Y LILANI  
S A SHAMJI  
S PATEL**

**CHARITY REGISTERED NUMBER 1155922**

**PRINCIPAL OFFICE**

**FLAT 3  
21 PALACE GATE  
LONDON  
W8 5LS**

**PREPARATION OF FINANCIAL  
STATEMENTS**

**TANAZ CHADWICK  
13 VERULAM AVE  
PURLEY  
CR8 3NR**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report together with the financial statements for the period 1<sup>st</sup> January 2024 to December 31<sup>st</sup> 2024.

The financial statements comply with 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) (effective 1 January 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities act 2011.

**PRINCIPAL ACTIVITIES**

The principal activities, of the charitable incorporated organisation is to support charities in East and Central Africa through fundraising through events and use of online channels such as websites and social media and the provision of grants and technical assistance according to our mission, vision, and governing document.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is a charitable incorporated organisation set up on 10<sup>th</sup> December 2013 and governed by the constitution as adopted on that date. It received charitable status on 25<sup>th</sup> February 2014.

**GOVERNANCE**

The Trustees ensured effective controls were in place for the management of the charitable incorporated organisation. The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the aims of the charitable incorporated organisation. The report sets out the aims and the objectives and describes how they have been met in the current period.

**TRUSTEES**

The Trustees of the company were as follows:

F Ramji      S Y Lilani      S A Shamji      S Patel

**TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the annual return and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practise).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of

the charitable incorporation organisation of the Incoming resources and application of resources, including the income and expenditure, of the charitable incorporation organisation for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- 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 incorporation organisation will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **REPORT OF ACTIVITIES**

2024 was a year of consolidation and growth for Empower Develop Dignify (EDD), as the UK Trustees continued to support the expansion and strengthening of EDD Rwanda's educational programs. Below is, a summary of EDD UK's contributions and the impact on EDD Rwanda.

### **1. Fundraising and Financial Support**

In 2024, EDD UK focused on strengthening fundraising streams to support EDD Rwanda's growing needs.

**- Campaigns & Grants:**

• GlobalGiving: "Little by Little" campaign in April raised \$4,000, and Giving Tuesday in December raised \$7,000.

• A grant of £9,989 was secured in 2024.

**- Corporate Donations:** Steelrwa Industries Ltd. donated RWF 10 million in December 2024 to support the school program.

**- Individuals & Parents:** Contributions from families, parents' fees, and individual donors continued to play a vital role.

Overall, while fundraising performance improved compared to 2023, the Trustees recognize the continued need to diversify income sources and strengthen donor engagement.

## **2. Program Expansion Support**

The most significant achievement in 2024 was the successful continuation of EDD Rwanda's school expansion plan:

- **Primary School Growth:** The school entered its fourth year of operations, expanding into Primary 2 in September 2024. Total enrolment reached 125 learners across PP1-P2, with an approximately equal girl:boy ratio. A Head Teacher was hired, alongside new teaching and support staff, further professionalizing the school's leadership.
- **Holistic Education:** Teaching and learning continued to emphasize Learning through Play and holistic child development, complemented by Continuous Professional Development (CPD) for teachers led by the new Head Teacher.
- **Facilities:** Major upgrades were completed, enabling accreditation to offer classes up to Primary 6, as required by the Government. Planned projects include an outdoor play area, improved toilets (including for specially-abled children), and expansion of library and subject book resources.

## **3. Alumni and Partnership**

**Alumni Sponsorship:** By December 2024, EDD supported 27 alumni students (1 in primary, 26 in secondary), with a focus on ensuring continuity of education for vulnerable children.

- **Teach Rwanda Partnership:** Training and mentoring for new staff continued, reinforcing EDD as a model school under Teach Rwanda standards.
- **Government Relations:** Accreditation processes advanced significantly, with registration into Rwanda's national education databases (SDMS and CAMIS) completed, enabling access to national exam resources.
- **New Partnership with Rwandan Orphans Project (ROP):** A draft Memorandum of Understanding was finalized in 2024, establishing collaboration for management and support of ROP's 70 alumni students. The partnership will provide funding for both tuition and a dedicated social worker to support students' academic and social development.

## **4. Looking Ahead**

EDD UK will continue to support EDD Rwanda in 2025, focusing on:

- **Strengthening fundraising and donor engagement, particularly with corporate and institutional partners.**
- **Supporting accreditation and compliance with government requirements.**
- **Backing the successful integration of the ROP partnership and expansion of alumni support.**
- **Enhancing facilities and developing extracurricular programs (art, drama, music, sports).**
- **Supporting EDD Rwanda's five-year strategic planning process, scheduled to begin in early 2025.**

## **RESERVES POLICY**

The trustees ensure that sufficient, but not excessive reserves are held to ensure the charity's going concern status for the foreseeable future.

**FUNDRAISING POLICY**

The charity raises funds from members of the general public, mainly through crowdfunding using online platforms such as Global Giving and Charities Aid Foundation (CAF) as well as their own website. The charity also occasionally holds events such as dinners and art auctions. they don't send any unsolicited correspondence to the public and will only contact previous donors or attendees of events with their permission. These individuals are always given the option to opt out of any newsletters, emails or other correspondence and they will be unsubscribed from the charities mailing list. Finally, the charity also applies for grants from larger charities, foundations, trusts and institutions in line with their guidelines and policies. The charity has not received any complaints about its fundraising activities and practices.

**FINANCIAL REVIEW**

The charitable incorporated organisation's results are shown on pages 8 and 9.

Approved by order of the members of the board of trustees and signed on behalf by:



.....

**S Y LILANI**

**Date:**

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

		<b>UNRESTRICTED FUNDS 2024</b>	<b>TOTAL FUNDS 2024</b>	<b>TOTAL FUNDS 2023</b>
	<b>NOTE</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM:</b>				
DONATIONS	<b>4</b>	<b>21024</b>	<b>21024</b>	<b>9000</b>
OTHER DONATIONS		<b>51</b>	<b>51</b>	<b>13</b>
<b>TOTAL INCOME</b>		<b><u>21075</u></b>	<b><u>21075</u></b>	<b><u>9013</u></b>
<b>EXPENDITURE ON;</b>				
CHARITABLE ACTIVITIES		<b>10000</b>	<b>10000</b>	<b>60</b>
OTHER		<b>85</b>	<b>85</b>	
		<b><u>10085</u></b>	<b><u>10085</u></b>	<b><u>60</u></b>
<b>TOTAL EXPENDITURE</b>		<b><u>10085</u></b>	<b><u>10085</u></b>	<b><u>60</u></b>
<b>NET MOVEMENT OF FUNDS</b>		<b>10991</b>	<b>10991</b>	<b>8953</b>
<b>RECONCILIATION OF FUNDS:</b>				
TOTAL FUNDS BROUGHT FORWARD		<b>16608</b>	<b>16608</b>	<b>7655</b>
NET MOVEMENT IN FUNDS		<b>10991</b>	<b>10991</b>	<b>8953</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>27599</b>	<b>27599</b>	<b>16608</b>

**BALANCE SHEET  
AS AT 31 DECEMBER 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Current Assets</b>			
Debtors	7	27599	<u>16608</u>
		27599	16608
Creditors: amounts falling due within one year	8	10085	60
<b>Net Current assets</b>		<b>27599</b>	
<b>Total Net Assets</b>		<b>27599</b>	
<b>Charity Funds</b>			
Unrestricted funds			
		<u>27599</u>	
<b>Total funds</b>		<b>27599</b>	

The financial statements were approved and authorised by the Trustees and signed on their behalf by:



.....  
**S Y Lilani**

**Date:**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. General information**

The entity is a charitable incorporated organisation registered in England and Wales, charity number 1155922. It is registered at Flat 3, 21-23 Palace Gate, London, W8 5LS. The principal activity of the charity during the year remained the support of charities in East and Central Africa.

The financial statements have been prepared in GBP and all amounts are rounded to the nearest £.

**2. Accounting policies**

**Basis of preparation of financial statements**

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Empower Develop Dignify (a charitable incorporated organisation) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**Going concern**

Based on their assessment of the charity's finances and general circumstances, the trustees are of the opinion that the charity is a going concern for at least 12 months following the date on which the balance sheet was signed.

**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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Accounting policies (continued) Expenditure**

**Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.**

**Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated, on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.**

**Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.**

**All expenditure is inclusive of irrecoverable VAT.**

**Taxation**

**The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 1 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.**

**Cash Flow Exemption**

**The accounts do not include a cash flow statement as the charity is small and therefore exempt from the requirement to produce such a statement.**

**Debtors**

**Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Accounting policies (continued)**

**Liabilities and provisions**

**Liabilities are recognised when there is an obligation at the Balance sheet date, as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.**

**Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.**

**Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.**

**Financial instruments**

**The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.**

**Fund accounting**

**General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.**

**3. Critical accounting estimates and areas of judgment**

**Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.**

**Critical accounting estimates and assumptions:**

**The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, the trustees are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.**

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total Funds 2024 £</b>
<b>Donations</b>	<b>21076</b>	<b>21076</b>
<b>Donations (2023)</b>	<b>9013</b>	<b>9013</b>

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total Funds 2024 £</b>
<b>Overseas supports and Governance costs</b>	<b>-</b>	<b>10000</b>	
<b>Bank charges</b>	<b>85</b>		
<b>TOTAL 2024</b>	<b>85</b>		<b>10085</b>
	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total Funds 2023 £</b>
<b>Overseas supports and Governance costs</b>	<b>-</b>		
<b>Bank charges</b>	<b><u>60</u></b>	<b>=</b>	
<b>TOTAL 2023</b>	<b><u>60</u></b>		<b><u>60</u></b>

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**6. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2024 - £NIL).

**7. Debtors**

	2024	2023
	£	£
Due within one year		
Other debtors	27559	<u>16668</u>
	<u>27559</u>	<u>16668</u>

**8. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	<u>10085</u>	<u>60</u>

**9. Guarantees**

The trustees confirm in accordance with the Charitable Incorporated Organisation (General) Regulations 2012 that, at the period end, Empower Develop Dignify did not have any outstanding guarantees to third parties nor any debts secured on its assets.

**10. Members' liability**

Empower Develop Dignify is a charitable incorporated organisation constituted by a trust deed. Under that trust deed, the trustees do not have a liability to contribute to its assets.

**11. Related party transactions**

There were no related party transactions during the year (2024: None).

**Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2024 - £NIL).

**12. Funds**

The charity only has unrestricted funds. All amounts included in these financial statements therefore represent unrestricted, general funds.

**Empower Develop Dignify**

England & Wales - Charity number 1155922

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# Accounts

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*EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)*

Charity Number: 1155922

EMPOWER DEVELOP DIGNIFY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

TANAZ CHADWICK  
13 VERULAM AVE  
PURLEY  
CR8 3NR

*EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)*

CONTENTS	PAGE
TITLE PAGE	1
CONTENTS	2
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS	3
TRUSTEES' REPORT	4 -6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9-13

*EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)*

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES	F RAMJI (CHAIR) S Y LILANI S A SHAMJI S PATEL
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CHARITY REGISTERED NUMBER 1155922

PRINCIPAL OFFICE	FLAT 3 21 PALACE GATE LONDON W8 5LS
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PREPARATION OF FINANCIAL STATEMENTS	TANAZ CHADWICK 13 VERULAM AVE PURLEY CR8 3NR
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## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees of the company were as follows:

F Ramji      S Y Lilani      S A Shamji      S Patel

### **TRUSTEES' RESPONSIBILITIES**

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## REPORT OF ACTIVITIES

2023 was a significant year for Empower Develop Dignify (EDD), as EDD UK played a key role in supporting the growth and development of EDD Rwanda. Below is a summary of EDD UK's contributions and the impact on EDD Rwanda.

### 1. Fundraising and Financial Support

EDD UK's primary focus in 2023 was raising funds to support EDD Rwanda's education programs. We were able to raise approximately £8,000 towards the end of the year from an individual donor and a company matching scheme (further £8000 to be received in the next financial year) this will be disbursed to EDD Rwanda in tranches as required in 2024.

### 2. Program Expansion Support

EDD UK helped facilitate the launch of EDD Rwanda's primary school in September 2023. This marked a significant milestone, allowing the school to begin its long-term growth plan of adding one class each year. EDD UK also supported the continued implementation of the Learning through Play methodology in collaboration with Teach Rwanda, ensuring high-quality, holistic education for vulnerable children.

### 3. Looking Ahead

EDD UK will focus on securing more donors, enhancing fundraising campaigns, and strengthening partnerships to support EDD Rwanda's continued expansion. Key priorities for

*EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)*

2024 include expanding the primary school, developing new educational programs, and improving administrative systems to support the growing student population.

RESERVES POLICY

The trustees ensure that sufficient, but not excessive reserves are held to ensure the charity's going concern status for the foreseeable future.

FUNDRAISING POLICY

The charity raises funds from members of the general public, mainly through crowdfunding using online platforms such as Global Giving and Charities Aid Foundation (CAF) as well as their own website. The charity also occasionally holds events such as dinners and art auctions. they don't send any unsolicited correspondence to the public and will only contact previous donors or attendees of events with their permission. These individuals are always given the option to opt out of any newsletters, emails or other correspondence and they will be unsubscribed from the charities mailing list. Finally, the charity also applies for grants from larger charities, foundations, trusts and institutions in line with their guidelines and policies. The charity has not received any complaints about its fundraising activities and practices.

FINANCIAL REVIEW

The charitable incorporated organisation's results are shown on pages 7 and 8.

Approved by order of the members of the board of trustees and signed on behalf by:

.....

S Y LILANI

Date:

EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

		UNRESTRICTED FUNDS 2023	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	NOTE	£	£	£
<b>INCOME FROM:</b>				
DONATIONS	4	9000	9000	<u>1324</u>
OTHER DONATIONS		13	13	725
<b>TOTAL INCOME</b>		<b><u>9013</u></b>	<b><u>9013</u></b>	<b><u>2049</u></b>
<b>EXPENDITURE ON;</b>				
CHARITABLE ACTIVITIES		60	60	1039
		<u>60</u>	<u>60</u>	<u>1039</u>
<b>TOTAL EXPENDITURE</b>		<b><u>60</u></b>	<b><u>60</u></b>	<b><u>1039</u></b>
<b>NET MOVEMENT OF FUNDS</b>		<b>8953</b>	<b>8953</b>	<b>1010</b>
<b>RECONCILIATION OF FUNDS:</b>				
TOTAL FUNDS BROUGHT FORWARD		7655	7655	6645
NET MOVEMENT IN FUNDS		8953	8953	1010
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>16608</b>	<b>16608</b>	<b>7655</b>

**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Current Assets</b>			
Debtors	7	16668	<u>8694</u>
		16668	8694
Creditors: amounts falling due within one year	8	60	1039
<b>Net Current assets</b>		<b>16608</b>	
<b>Total Net Assets</b>		<b>16608</b>	
<b>Charity Funds</b>			
Unrestricted funds		<u>16608</u>	
<b>Total funds</b>		<b>16608</b>	

The financial statements were approved and authorised by the Trustees and signed on their behalf by:

.....  
**S Y Lilani**

**Date:**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. General information**

The entity is a charitable incorporated organisation registered in England and Wales, charity number 1155922. It is registered at Flat 3, 21-23 Palace Gate, London, W8 5LS. The principal activity of the charity during the year remained the support of charities in East and Central Africa.

The financial statements have been prepared in GBP and all amounts are rounded to the nearest £.

**2. Accounting policies**

**Basis of preparation of financial statements**

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Empower Develop Dignify (a charitable incorporated organisation) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**Going concern**

Based on their assessment of the charity's finances and general circumstances, the trustees are of the opinion that the charity is a going concern for at least 12 months following the date on which the balance sheet was signed.

**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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

**2. Accounting policies (continued) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated, on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 1 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Cash Flow Exemption**

The accounts do not include a cash flow statement as the charity is small and therefore exempt from the requirement to produce such a statement.

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. Accounting policies (continued)**

**Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date, as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting estimates and assumptions:**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, the trustees are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total Funds 2023 £
Donations	9013	9013
Donations (2022)	2049	2049

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total Funds 2023 £
Overseas supports and Governance costs	-		
Bank charges	60		
TOTAL 2023	60		60
	Activities undertaken directly 2022 £	Support costs 2022 £	Total Funds 2022 £
Overseas supports and Governance costs	-	990	990
Bank charges	<u>49</u>	-	<u>4</u>
TOTAL 2022	<u>49</u>	<u>990</u>	<u>1039</u>

*EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)*

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2023 - £NIL).

7. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	<u>16668</u>	<u>8694</u>
	<u>16668</u>	<u>8694</u>

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>60</u>	<u>1039</u>

9. Guarantees

The trustees confirm in accordance with the Charitable Incorporated Organisation (General) Regulations 2012 that, at the period end, Empower Develop Dignify did not have any outstanding guarantees to third parties nor any debts secured on its assets.

10. Members' liability

Empower Develop Dignify is a charitable incorporated organisation constituted by a trust deed. Under that trust deed, the trustees do not have a liability to contribute to its assets.

11. Related party transactions

There were no related party transactions during the year (2023: None).

Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2023 - £NIL).

12. Funds

The charity only has unrestricted funds. All amounts included in these financial statements therefore represent unrestricted, general funds.

**Empower Develop Dignify**

England & Wales - Charity number 1155922

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# Accounts

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**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

Charity Number: 1155922

EMPOWER DEVELOP DIGNIFY

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

TANAZ CHADWICK  
13 VERULAM AVE  
PURLEY  
CR8 3NR

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

CONTENTS	PAGE
TITLE PAGE	1
CONTENTS	2
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS	3
TRUSTEES' REPORT	4 -6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9-13

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES	F RAMJI (CHAIR) S Y LILANI S A SHAMJI S PATEL
----------	--

CHARITY REGISTERED NUMBER 1155922

PRINCIPAL OFFICE	FLAT 3 21 PALACE GATE LONDON W8 5LS
------------------	--

PREPARATION OF FINANCIAL STATEMENTS	TANAZ CHADWICK 13 VERULAM AVE PURLEY CR8 3NR
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## **EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their annual report together with the financial statements for the period 1<sup>st</sup> January 2022 to December 31<sup>st</sup> 2022.

The financial statements comply with 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) (effective 1 January 2019) and Financial Reporting Standard applicable in the United Kingdom and republic of Ireland (FRS 102) and Charities act 2011.

#### **PRINCIPAL ACTIVITIES**

The principal activities, of the charitable incorporated organisation is to support charities in East and Central Africa through fundraising through events and use of online channels such as websites and social media and the provision of grants and technical assistance according to our mission, vision, and governing document.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is a charitable incorporated organisation set up on 10<sup>th</sup> December 2013 and governed by the constitution as adopted on that date. It received charitable status on 25<sup>th</sup> February 2014.

#### **GOVERNANCE**

The Trustees ensured effective controls were in place for the management of the charitable incorporated organisation. The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the aims of the charitable incorporated organisation. The report sets out the aims and the objectives and describes how they have been met in the current period.

#### **TRUSTEES**

The Trustees of the company were as follows:

F Ramji      S Y Lilani      S A Shamji      S Patel

#### **TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the annual return and the financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of

## **EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

the charitable incorporation organisation of the incoming resources and application of resources, including the income and expenditure, of the charitable incorporation organisation for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- 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 incorporation organisation will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### REPORT OF ACTIVITIES

2022 was a quiet year for Empower Develop Dignify (EDD). Our beneficiary EDD Rwanda has added one class from age 4-5 years, so they now have 3 classes of 25 children each bringing their total number of students to 75 children. The organisation is still on track to launch the first class of primary school by September 2023. They continue to support over 200 former street children with school fees. The project currently raises funds from individuals through crowdfunding, corporates, and NGOs mainly those who already have a connection with Rwanda.

The role for EDD in terms of raising funds and awareness for EDD Rwanda is becoming more critical. The organisation has setup an account with JustGiving with the hope that its supporters and ambassadors can donate or hold fundraisers (for marathons and other sporting endeavours etc.) The trustees have decided against holding an event right now in favour of online crowdfunding campaigns. EDD trustees have recognised that the operational costs are fairly high commensurate to the donations and income coming in and have taken measures to reduce costs (e.g. auditing and accounting fees) by changing service providers.

### RESERVES POLICY

The trustees ensure that sufficient, but not excessive reserves are held to ensure the charity's going concern status for the foreseeable future.

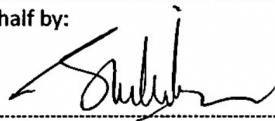
**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Current Assets</b>			
Debtors	7	<u>8694</u>	<u>7635</u>
		8694	7635
Creditors: amounts falling due within one year	8	1039	<u>(990)</u>
<b>Net Current assets</b>		<u>7655</u>	
<b>Total Net Assets</b>		<u>7655</u>	
<b>Charity Funds</b>			
Unrestricted funds		<u>7655</u>	
<b>Total funds</b>		<u>7655</u>	

The financial statements were approved and authorised by the Trustees and signed on their behalf by:



SY Lilani

Date: 28/10/2023

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022

		UNRESTRICTED FUNDS 2022	TOTAL FUNDS 2022	TOTAL FUNDS 2021
	NOTE	£	£	£
<b>INCOME FROM:</b>				
DONATIONS	4	<u>1324</u>	<u>1324</u>	<u>155</u>
OTHER DONATIONS		725	725	
<b>TOTAL INCOME</b>		<b><u>2049</u></b>	<b><u>2049</u></b>	<b><u>155</u></b>
<b>EXPENDITURE ON;</b>				
CHARITABLE ACTIVITIES		<u>1039</u>	<u>1039</u>	<u>994</u>
<b>TOTAL EXPENDITURE</b>		<b><u>1039</u></b>	<b><u>1039</u></b>	<b><u>994</u></b>
<b>NET MOVEMENT OF FUNDS</b>		<b>1010</b>	<b>1010</b>	<b><u>(839)</u></b>
<b>RECONCILIATION OF FUNDS:</b>				
TOTAL FUNDS BROUGHT FORWARD		6645	6645	7484
NET MOVEMENT IN FUNDS		1010	1010	(839)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7655</b>	<b>7655</b>	<b>6645</b>

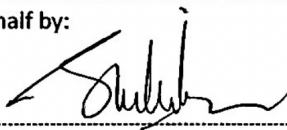
**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Current Assets</b>			
Debtors	7	<u>8694</u>	<u>7635</u>
		8694	7635
Creditors: amounts falling due within one year	8	1039	<u>(990)</u>
<b>Net Current assets</b>		<u>7655</u>	
<b>Total Net Assets</b>		<u>7655</u>	
<b>Charity Funds</b>			
Unrestricted funds		<u>7655</u>	
<b>Total funds</b>		<u>7655</u>	

The financial statements were approved and authorised by the Trustees and signed on their behalf by:



.....  
S Y Lilani

Date: 28/10/2023

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

1. General information

The entity is a charitable incorporated organisation registered in England and Wales, charity number 1155922. It is registered at Flat 3, 21-23 Palace Gate, London, W8 5LS.

The principal activity of the charity during the year remained the support of charities in East and Central Africa.

The financial statements have been prepared in GBP and all amounts are rounded to the nearest £.

2. Accounting policies

Basis of preparation of financial statements

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Empower Develop Dignify (a charitable incorporated organisation) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

Based on their assessment of the charity's finances and general circumstances, the trustees are of the opinion that the charity is a going concern for at least 12 months following the date on which the balance sheet was signed.

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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated, on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

ALL expenditure is inclusive of irrecoverable VAT.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 1 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash Flow Exemption

The accounts do not include a cash flow statement as the charity is small and therefore exempt from the requirement to produce such a statement.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Accounting policies (continued)

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date, as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, the trustees are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total Funds 2022 £
Donations	<u>2049</u>	<u>2049</u>

	Unrestricted funds 2021 £	Total Funds 2021 £
Donations	<u>155</u>	<u>155</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total Funds 2022 £
Overseas supports and Governance costs	-	990	990
Bank charges	<u>49</u>	<u>-</u>	<u>49</u>
TOTAL 2022	<u>49</u>	<u>990</u>	<u>1039</u>

	Activities undertaken directly 2021 £	Support costs 2021 £	Total Funds 2021 £
Overseas supports and Governance costs	-	990	990
Bank charges	<u>4</u>	<u>-</u>	<u>4</u>
TOTAL 2021	<u>4</u>	<u>990</u>	<u>994</u>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £ NIL).  
During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £ NIL).

7. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	<u>8694</u>	<u>7635</u>
	<u>8694</u>	<u>7635</u>

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1039</u>	<u>990</u>

9. Guarantees

The trustees confirm in accordance with the Charitable Incorporated Organisation (General) Regulations 2012 that, at the period end, Empower Develop Dignify did not have any outstanding guarantees to third parties nor any debts secured on its assets.

10. Members' liability

Empower Develop Dignify is a charitable incorporated organisation constituted by a trust deed. Under that trust deed, the trustees do not have a liability to contribute to its assets.

11. Related party transactions

There were no related party transactions during the year (2021: None).

Trustees' remuneration and expenses:

During the year, no Trustees received any remuneration or other benefits (2021 - £ NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £ NIL).

12. Funds

The charity only has unrestricted funds. All amounts included in these financial statements therefore represent unrestricted, general funds.

**Empower Develop Dignify**

England & Wales - Charity number 1155922

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# Accounts

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Charity number: 1155922

**EMPOWER DEVELOP DIGNIFY**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

RPG Crouch Chapman LLP  
Chartered Accountants & Statutory Auditor  
14-16 Dowgate Hill  
London  
EC4R 2SU

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**CONTENTS**

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES                    F Ramji  
                                  S Y Lilani  
                                  S A Shamji  
                                  S Patel

CHARITY  
REGISTERED  
NUMBER                    1155922

Principal office            Flat 3  
                                  21-23 Palace Gate  
                                  London  
                                  W8 5LS

ACCOUNTANTS            RPG Crouch Chapman LLP  
                                  Chartered Accountants  
                                  14-16 Dowgate Hill  
                                  London  
                                  EC4R 2SU

## **EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the financial statements for the period 1 January 2021 to 31 December 2021.

The financial statements comply 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) (effective 1 January 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

### **PRINCIPAL ACTIVITIES**

The principal activities of the charitable incorporated organisation is to support charities in East and Central Africa through fundraising through events and use of online channels such as websites and social media and the provision of grants and technical assistance according to our mission, vision and governing document

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is a charitable incorporated organisation set up on 10th December 2013 and governed by the constitution as adopted on that date. It received charitable status on 25th February 2014.

### **GOVERNANCE**

The Trustees ensured effective controls were in place for the management of the charitable incorporated organisation. The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the aims of the charitable incorporated organisation. The report sets out these aims and objectives and describes how they have been met in the current period.

### **TRUSTEES**

The trustees of the company were as follows:

F Ramji	S Y Lilani	S A Shamji	S Patel
---------	------------	------------	---------

### **TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the annual return and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable incorporation organisation of the incoming resources and application of resources, including the income and expenditure, of the charitable incorporation organisation for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- 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 incorporation organisation will continue in business.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### REPORT OF ACTIVITIES

2021 was a fairly dormant year for Empower Develop Dignify (EDD). Our sole beneficiary EDD Rwanda did make a significant amount of progress however. They opened their ECD program which consists of two classes (2-3 years and 3-4 years) in partnership with Kidogo (a Kenyan non-profit who is experienced in the ECD space) The program was well-received and there is plenty of demand from the community. The centre is funded by highly subsidized school fees and the balance funds have been used from EDD Rwanda's reserves. EDD Rwanda plans to launch two new classes (0-2 years and 5-6 years) by September this year (2022) and expand to primary education by September 2023. In addition, they have been continuing to support 250 former street children with school fees.

Now that EDD Rwanda operations are back in full-swing and with expansion on the horizon, the role for EDD UK in terms of raising funds and awareness is becoming more critical. The goal set for EDD UK this coming year is £50,000 which would be a significant contribution to their budget. The trustees of the board have already been brainstorming on how to reach this target, one of the suggested ideas is to have an online art auction promoting African artists and this shall be further explored and developed along with other ideas.

#### RESERVES POLICY

The trustees ensure that sufficient, but no excessive, reserves are held to ensure the charity's going concern status for the foreseeable future.

#### FUNDRAISING POLICY

The charity raises funds from members of the general public mainly through crowdfunding using online platforms such as Global Giving and Charities Aid Foundation (CAF) as well as their own website. The charity also occasionally holds events such as dinners and art auctions. They don't send any unsolicited correspondence to the public and will only contact previous donors or attendees of events with their permission. These individuals are always given the option to opt out of any newsletters, e-mails or other correspondence and they will be unsubscribed from the charities mailing list. Finally the charity also applies for grants from larger charities, foundations, trusts and institutions in line with their guidelines and policies. The charity has not received any complaints about its fundraising activities and practices.

#### FINANCIAL REVIEW

The charitable incorporated organisation's results are shown on pages 4 and 5.

Approved by order of the members of the board of Trustees and signed on their behalf by:

  
.....  
**S Y Lilani**

Date: 21 September 2022

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations	4	155	155	3,958
<b>Total income</b>		<u>155</u>	<u>155</u>	<u>3,958</u>
<b>Expenditure on:</b>				
Charitable activities		994	994	906
<b>Total expenditure</b>		<u>994</u>	<u>994</u>	<u>906</u>
<b>Net movement in funds</b>		<u>(839)</u>	<u>(839)</u>	<u>3,052</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		7,484	7,484	4,432
Net movement in funds		(839)	(839)	3,052
<b>Total funds carried forward</b>		<u><u>6,645</u></u>	<u><u>6,645</u></u>	<u><u>7,484</u></u>

The Statement of financial activities includes all gains and losses recognised in the year.

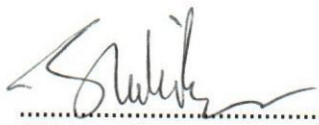
The notes on pages 6 to 10 form part of these financial statements.

EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET  
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	7	7,635	8,384
		<u>7,635</u>	<u>8,384</u>
Creditors: amounts falling due within one year	8	(990)	(900)
		<u>(990)</u>	<u>(900)</u>
<b>Net current assets</b>		6,645	7,484
<b>Total net assets</b>		<u>6,645</u>	<u>7,484</u>
<b>Charity funds</b>			
Unrestricted funds		6,645	7,484
<b>Total funds</b>		<u>6,645</u>	<u>7,484</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
S Y Lilani

Date: 21 September 2022

The notes on pages 6 to 10 form part of these financial statements.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. General information

The entity is a charitable incorporated organisation registered in England and Wales, charity number 1155922. It is registered at Flat 3, 21-23 Palace Gate, London, W8 5LS.

The principal activity of the charity during the year remained the support of charities in East and Central Africa.

The financial statements have been prepared in GBP and all amounts are rounded to the nearest £.

#### 2. Accounting policies

##### Basis of preparation of financial statements

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Empower Develop Dignify (a charitable incorporated organisation) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### Going concern

Based on their assessment of the charity's finances and general circumstances, the trustees are of the opinion that the charity is a going concern for at least 12 months following the date on which the balance sheet was signed.

##### 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.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 2. Accounting policies (continued)

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### Cash Flow Exemption

The accounts do not include a cash flow statement as the charity is small and therefore exempt from the requirement to produce such a statement.

##### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 2. Accounting policies (continued)

##### Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, the trustees are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from donations and legacies

	Un- restricted funds 2021 £	Total funds 2021 £
Donations	155	155

	Un- restricted funds 2020 £	Total funds 2020 £
Donations	3,958	3,958

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Overseas support and governance costs	-	990	990
Bank charges	4	-	4
<u>Total 2021</u>	<u>4</u>	<u>990</u>	<u>994</u>

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Overseas support and governance costs	-	900	900
Bank Charges	6	-	6
	<u>6</u>	<u>900</u>	<u>906</u>

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

7. Debtors

	2021 £	2020 £
<u>Due within one year</u>		
Other debtors	7,635	8,384
	<u>7,635</u>	<u>8,384</u>

Included in other debtors is an amount of £7,370 (2020: £8,271) is held by a trustee on behalf of the charity. Trustee approval has been obtained for this.

8. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	990	900
	<u>990</u>	<u>900</u>

9. Guarantees

The trustees confirm in accordance with the Charitable Incorporated Organisation (General) Regulations 2012 that, at the period end, Empower Develop Dignify did not have any outstanding guarantees to third parties nor any debts secured on its assets.

10. Members' liability

Empower Develop Dignify is a charitable incorporated organisation constituted by a trust deed. Under that trust deed, the trustees do not have a liability to contribute to its assets.

11. Related party transactions

Other than disclosed in Note 7, there were no related party transactions during the year (2020: None).

12. Funds

The charity only has unrestricted funds. All amounts included in these financial statements therefore represent unrestricted, general funds.

**Empower Develop Dignify**

England & Wales - Charity number 1155922

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# Accounts

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**Charity number: 1155922**

**EMPOWER DEVELOP DIGNIFY (PREVIOUSLY MARAFIKI AFRICA  
FOUNDATION) (A CHARITABLE INCORPORATED ORGANISATION)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

RPG Crouch Chapman LLP  
Chartered Accountants & Statutory Auditor  
14-16 Dowgate Hill  
London  
EC4R 2SU

## **EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

### **CONTENTS**

	<b>Page</b>
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

TRUSTEES  
F Ramji  
S Y Lilani  
S A Shamji  
S Patel

CHARITY  
REGISTERED  
NUMBER  
1155922

ACCOUNTANTS  
RPG Crouch Chapman LLP  
Chartered Accountants  
14-16 Dowgate Hill  
London  
EC4R 2SU

## **EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their annual report together with the financial statements for the period 1 January 2020 to 31 December 2020.

The financial statements comply 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) (effective 1 January 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

### **PRINCIPAL ACTIVITIES**

The principal activities of the charitable incorporated organisation is to support charities in East and Central Africa through fundraising through events and use of online channels such as websites and social media and the provision of grants and technical assistance according to our mission, vision and governing document

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is a charitable incorporated organisation set up on 10th December 2013 and governed by the constitution as adopted on that date. It received charitable status on 25th February 2014.

### **GOVERNANCE**

The Trustees ensured effective controls were in place for the management of the charitable incorporated organisation. The Trustees have considered the Charity Commission's general guidance on public benefit in relation to the aims of the charitable incorporated organisation. The report sets out these aims and objectives and describes how they have been met in the current period.

### **TRUSTEES**

The trustees of the company were as follows:

F Ramji                      S Y Lilani                      S A Shamji                      S Patel

### **TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the annual return and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable incorporation organisation of the incoming resources and application of resources, including the income and expenditure, of the charitable incorporation organisation for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- 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 incorporation organisation will continue in business.

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF ACTIVITIES**

2020 was a slow year for Empower Develop Dignify (EDD) partially due to the COVID-19 pandemic as well as our sole beneficiary in Rwanda going through a transition phase.

The name of the charity was changed from Marafiki Africa Foundation to Empower Develop Dignify (EDD) in order to align with our sole beneficiary which has the same name. This also narrows the focus of the charity's work to raising awareness and funds for this particular cause.

EDD Rwanda has had its own challenges in 2020 as the Rwanda Government changed its policy on the rehabilitation of street-children and decided to close all centres including EDD in August 2020.

EDD Rwanda decided to continue supporting 250 former street children with their education (school fees) as they re-strategised on how they would pivot their program. After a few months of deliberation and research, they decided to launch an Early Childhood Development (ECD) centre of excellence at their site for children aged 0-6. This program is closely aligned with the government policy as well as the organisation's objective of working to support vulnerable children. The facilities have been re-purposed, caregivers have been hired and trained and the centre is scheduled to open in October 2021.

**RESERVES POLICY**

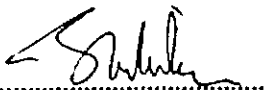
The trustees ensure that sufficient, but no excessive, reserves are held to ensure the charity's going concern status for the foreseeable future.

**FINANCIAL REVIEW**

The charitable incorporated organisation's results are shown on pages 4 and 5.

Approved by order of the members of the board of Trustees on  
and signed on their behalf by:

19/10/2021



.....  
S Y Lilani

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations	4	3,958	3,958	4,227
		<u>3,958</u>	<u>3,958</u>	<u>4,227</u>
<b>Total income</b>				
<b>Expenditure on:</b>				
Charitable activities	5	906	906	2,252
		<u>906</u>	<u>906</u>	<u>2,252</u>
<b>Total expenditure</b>				
		<u>3,052</u>	<u>3,052</u>	<u>1,975</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		4,432	4,432	2,457
Net movement in funds		3,052	3,052	1,975
		<u>7,484</u>	<u>7,484</u>	<u>4,432</u>
<b>Total funds carried forward</b>				

The Statement of financial activities includes all gains and losses recognised in the year.

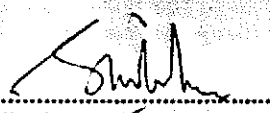
The notes on pages 6 to 10 form part of these financial statements.

EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET  
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	7	8,384	16
Cash at bank and in hand		-	5,016
		<u>8,384</u>	<u>5,032</u>
Creditors: amounts falling due within one year	8	(900)	(600)
<b>Net current assets</b>		<u>7,484</u>	<u>4,432</u>
<b>Total net assets</b>		<u><u>7,484</u></u>	<u><u>4,432</u></u>
<b>Charity funds</b>			
Restricted funds		-	-
Unrestricted funds		7,484	4,432
<b>Total funds</b>		<u><u>7,484</u></u>	<u><u>4,432</u></u>

The financial statements were approved and authorised for issue by the Trustees on 19/10/2021 and signed on their behalf by:

  
S Y Lilani

The notes on pages 6 to 10 form part of these financial statements.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. General information

The entity is a charitable incorporated organisation registered in England and Wales, charity number 1155922. It is registered at 3 Foxglove Gardens, Purley, CR8 3LQ.

The principal activity of the charity during the year remained the support of charities in East and Central Africa.

The financial statements have been prepared in GBP and all amounts are rounded to the nearest £.

#### 2. Accounting policies

##### Basis of preparation of financial statements

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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Empower Develop Dignify (a charitable incorporated organisation) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### Going concern

Based on their assessment of the charity's finances and general circumstances, the trustees are of the opinion that the charity is a going concern for at least 12 months following the date on which the balance sheet was signed.

##### 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.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 2. Accounting policies (continued)

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### Cash Flow Exemption

The accounts do not include a cash flow statement as the charity is small and therefore exempt from the requirement to produce such a statement.

##### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 2. Accounting policies (continued)

##### Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, the trustees are of the opinion that there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Income from donations and legacies

	Un- restricted funds 2020 £	Total funds 2020 £
Donations	3,958	3,958

	Un- restricted funds 2019 £	Total funds 2019 £
Donations	4,227	4,227

5. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Overseas support and governance costs	-	900	900
Bank charges	6	-	6
<u>Total 2020</u>	<u>6</u>	<u>900</u>	<u>906</u>

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Overseas support and governance costs	1,531	600	2,131
Bank Charges	121	-	121
<u>Total 2019</u>	<u>1,652</u>	<u>600</u>	<u>2,252</u>

**EMPOWER DEVELOP DIGNIFY (A CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

7. Debtors

	2020 £	2019 £
<u>Due within one year</u>		
Other debtors	8,384	16
	<u>8,384</u>	<u>16</u>

Included in other debtors is an amount of £8,271 (2019: Nil) held by a trustee on behalf of the charity. Trustee approval has been obtained for this.

8. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	900	600
	<u>900</u>	<u>600</u>

9. Guarantees

The trustees confirm in accordance with the Charitable Incorporated Organisation (General) Regulations 2012 that, at the period end, Empower Develop Dignify did not have any outstanding guarantees to third parties nor any debts secured on its assets.

10. Members' liability

Empower Develop Dignify is a charitable incorporated organisation constituted by a trust deed. Under that trust deed, the trustees do not have a liability to contribute to its assets.

11. Related party transactions

Other than disclosed in Note 7, there were no related party transactions during the year (2019: None).

12. Funds

The charity only has unrestricted funds. All amounts included in these financial statements therefore represent unrestricted, general funds.