

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)

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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
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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.

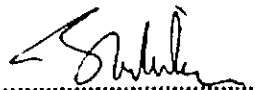
RESERVES POLICY

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
19/10/2021
and signed on their behalf by:


.....
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 £
Income from:				
Donations	4	3,958	3,958	4,227
		<u>3,958</u>	<u>3,958</u>	<u>4,227</u>
Total income				
Expenditure on:				
Charitable activities	5	906	906	2,252
		<u>906</u>	<u>906</u>	<u>2,252</u>
Total expenditure				
		<u>3,052</u>	<u>3,052</u>	<u>1,975</u>
Net movement in funds				
Reconciliation of funds:				
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>
Total funds carried forward				

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 £
Current assets			
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)
Net current assets		<u>7,484</u>	<u>4,432</u>
Total net assets		<u>7,484</u>	<u>4,432</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		<u>7,484</u>	<u>4,432</u>
Total funds		<u>7,484</u>	<u>4,432</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.