

**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**

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

<b>TRUSTEES</b>	<b>F RAMJI (CHAIR) S Y LILANI S A SHAMJI S PATEL</b>
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**CHARITY REGISTERED NUMBER 1155922**

<b>PRINCIPAL OFFICE</b>	<b>FLAT 3 21 PALACE GATE LONDON W8 5LS</b>
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<b>PREPARATION OF FINANCIAL STATEMENTS</b>	<b>TANAZ CHADWICK 13 VERULAM AVE PURLEY CR8 3NR</b>
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**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.



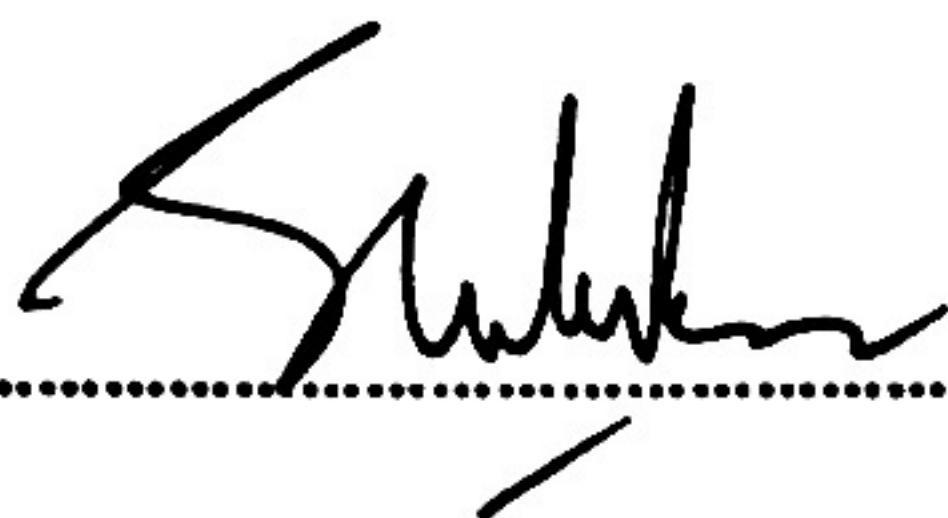
**FUNDRAISING POLICY**

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:

STATEMENT OF FINANCIAL ACTIVITES  
FOR THE YEAR ENDED 31 DECEMBER 2024


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



BALANCE SHEET  
AS AT 31 DECEMBER 2024

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

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.**



**4. Income from donations and legacies**

	Unrestricted funds 2024 £	Total Funds 2024 £
Donations	21076	21076
Donations (2023)	9013	9013

**5. Analysis of expenditure by activities**

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

**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.