

EMPATHY ACTION CIO

Registered Charity Number: 1162224

**ANNUAL REPORT
&
ACCOUNTS
FOR THE PERIOD ENDED
31st December 2024**

Index to Annual Report and Accounts

	Page
Report of the Trustees	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 12



Empathy Action CIO
Report of the Trustees

Principal address:

Bukhara House
28 Church Road
Tunbridge Wells
TN1 1JP

Trustees

Date of appointment

Paul Williams	16 June 2015
Mike Fawcett	15 March 2016
Natasha Williams	15 March 2016
Colin Crisp	5 March 2019
Laura Cook	22 May 2023
Isabel Hodgson	22 May 2023
Nigel Gavin	27 January 2025
Victoria Mason	27 January 2025



Empathy Action CIO
Report of the Trustees

Our Structure, Governance and Management

Empathy Action is a Charitable Incorporated Organisation. The only voting members are its charity trustees, who are appointed by the existing trustees. The charity was registered on June 16th, 2015. Empathy Action is managed by its founder Director Ben Solanky and run by its full-time and part-time volunteers who receive no financial remuneration except for expenses properly incurred in the course of their voluntary activity that fall within the guidelines laid down in its expenses policy. There is one part-time employee.

Our Objectives

Empathy Action aims to promote the prevention and relief of poverty and to advance education by: providing experiential learning opportunities which enable participants to develop their understanding of poverty, and encourage compassionate action; undertaking research into factors that contribute to poverty and ways to mitigate these; and assisting in the provision of education, training, and healthcare projects to enable individuals to generate a sustainable income.

Our Mission

We believe that everyone is able to engage in the battle against poverty and injustice and that we each make a crucial difference. Our mission is to inspire and empower people to work together to improve the lives of others in need. We are motivated by the teaching of Jesus to love our neighbour as ourselves.

Our Core Values

CONVICTION: we believe that honouring others above oneself, caring for each other and acting with courage, can change this broken world we live in.

COMPASSION: we believe that God lovingly created all people in His image, to live equally and with dignity.

COMMUNITY: we believe that acts of collaboration are like ripples, spreading outward, far-reaching and with transformative power.

Our Activities

Empathy Action focuses on deepening people's awareness of, and empathy with, global deprivation and finding strategic ways of helping those in need. It achieves this primarily through its experiential activities; igniting a desire to help, which it believes will fuel compassionate action. Alongside this, Empathy Action is identifying communities in need of assistance, working closely with them to establish viable livelihood development schemes, including the production and distribution of handicrafts. This targeted approach has the twofold objective of bringing about positive transformation of such groups whilst providing Empathy Action's partners with opportunities to become part of the solution through, for example, the donation of skills or financial resources or the sale of handicrafts. Empathy Action's experiential activities include simulations of the life experiences of disadvantaged and marginalised groups around the world. These simulations are activities that allow participants to walk in the shoes of those living in extreme poverty and refugees. These aim to help the public better understand the needs of people facing such situations by offering a small glimpse into the reality faced by millions worldwide. The experiences are used to stimulate discussion about how participants can contribute in their personal and professional lives to poverty relief initiatives and respond to humanitarian need through volunteering, or donating goods, skills or financial resources.

The measures put in place to contain the Covid 19 pandemic disrupted many of our programmes which require access to schools and face to face contact with pupils. Empathy Action sought innovative and creative ways to implement our mission in the crisis. These included the development of 'The High Life', a climate justice simulation that is available for schools and other groups to use by downloading the material from our website (www.empathyaction.org).



Empathy Action CIO
Report of the Trustees

Financial Review

The net outcome for the year was a surplus of £8,187 made up of surplus of £4,767 on General Funds and a surplus of £3,420 on Designated Funds.

Incoming resources

Incoming resources increased by £5,698 over the previous year. Income from simulations and fundraising increased significantly over prior year, donations and handicrafts income were lower. The increases in income reflected significantly more simulation and fundraising activity than in 2023.

Resources expended

Expenditure on simulations higher than prior year reflecting an increase in activity. Office, administration and governance costs were £839 lower than the previous year.

Balance sheet

Fixed assets consist of one computer, partly depreciated. Stock of handicrafts has increased over the previous year. There were no material debtors at year end. The bank balance increased by £8,841 during the year. Designated Funds increased by £3,420 with little expenditure. General Funds increased by £4,767.

Funds

The charity has two categories of funds, General and Designated. Designated Funds consist of the Livelihood Development Fund, to which 10% of the income from simulations, fundraising and donations is transferred to fund projects to alleviate poverty and suffering.



Public Benefit

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Approval Statement

This report was approved by the Trustees of the Charity

Paul Williams
.....
P. Williams

)
)
) on behalf of the Trustees

Colin Crisp
.....
C. Crisp

)
)

(DATE) 13th October 2025

Charity's Principal Address

Bukhara House
28 Church Road
Tunbridge Wells
TN1 1JP

Empathy Action CIO

Independent Examiner's Report on the Accounts for the period ended 31 December 2024

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 8 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts that accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


M. DAVID ACMA

Date: 13th October 2025

Statement of Financial Activities for the year ended 31 December 2024

	Note	Total Funds 2023 £	General Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £
Incoming Resources					
Voluntary Income	2	16,144	13,037	1,390	14,427
Activities for generating funds	3	16,808	21,943	2,280	24,223
Total Incoming Resources		32,952	34,980	3,670	38,650
Resources Expended					
Cost of generating funds					
Fundraising trading costs	5	1,556	1,210		1,210
Charitable activities :					
Simulation costs	5	7,914	12,791		12,791
Donations	5	-	-	250	250
Total		7,914	12,791	250	13,041
Office, administration and governance	5	17,051	16,212		16,212
Total Net Resources Expended		26,521	30,213	250	30,463
Net Incoming/(Outgoing) Resources for the Year		6,431	4,767	3,420	8,187
Net Movement in Funds for the year		6,431	4,767	3,420	8,187
Funds at 1st January		24,348	17,417	13,362	30,779
Accumulated Funds at 31st December		30,779	22,184	16,782	38,966

Balance Sheet as at 31 December 2024

	Note	As at 2023 £	As at 2024 £
Fixed Assets	7	-	595
Current Assets			
Stock		1,398	1,949
Prepayments	8		
Other debtors	9	1,850	50
Cash & bank		27,531	36,372
Total		30,779	38,371
Current Liabilities			
Creditors	10		-
Net assets		30,779	38,966
Reserves			
Designated	11	13,362	16,782
General	11	17,417	22,184
Restricted		-	-
Total		30,779	38,966

Paul Williams

Colin Crisp

Date 13th October 2025

1 Accounting Policies

Basis of Preparation of Accounts

The accounts of the charity have been prepared on the basis of historic cost in accordance with the Statement of Recommended Practice (SORP 2019) and with Accounting Standards and Charities Act applicable to smaller charities. The CIO was formed on 16 June 2015.

Fund Structure

General Funds comprise those funds which the Trustees have not designated for any specific purpose. Designated Funds relate to The Livelihood Development Fund, which has been established by setting aside 10% of the income from simulations, donations and fundraising for funding projects designed to alleviate poverty and suffering.

Restricted Funds comprise those funds for which the donors have specified a purpose.

Incoming Resources

All income is recognised in the Statement of Financial Activities (SOFA) when the conditions for receipt have been met and there is reasonable assurance of receipt. Where a claim for repayment of income tax has been or will be made such income is grossed up for the tax recoverable. The following accounting policies are applied to different categories of income:

Grants and Donations Receivable

Grants and donations are recognised in the SOFA when conditions for receipt have been complied with.

Charitable Activities

Charitable expenditure is charged to the Statement of Financial Activities for the period to which it relates.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services & facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets for use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Stocks and work in progress

These are valued at the lower of cost or market value.

Reserves policy

To hold sufficient reserves for the foreseeable future.

2 Voluntary Income	Total Funds 2023	General Funds 2024	Designated Funds 2024	Total Funds 2024
	£	£	£	£
Donations	16,125	10,111	1,123	11,234
Fundraising	-	2,408	267	2,675
Interest income	19	518		518
	<u>16,144</u>	<u>13,037</u>	<u>1,390</u>	<u>14,427</u>
3 Activities for generating funds	Total Funds 2023	General Funds 2024	Designated Funds 2024	Total Funds 2024
	£	£	£	£
Simulations	14,980	20,520	2,280	22,800
Handicraft sales	1,828	1,423	-	1,423
	<u>16,808</u>	<u>21,943</u>	<u>2,280</u>	<u>24,223</u>
4 Trustees' Remuneration and Expenses	Trustees received no remuneration during the year. Trustee expenses were reimbursed for appropriate travel and other expenditure.			
5 Analysis of resources expended	Total Funds 2023	General Funds 2024	Designated Funds 2024	Total Funds 2024
	£	£	£	£
Cost of Generating Funds				
Handicraft sales	1,513	777	-	777
Fundraising	43	433	-	433
Total	<u>1,556</u>	<u>1,210</u>		<u>1,210</u>
Charitable expenditure				
Donations	-	-	250	250
Simulations	7,914	12,791	-	12,791
			-	-
Total	<u>7,914</u>	<u>12,791</u>	<u>250</u>	<u>13,041</u>
Office, administration and governance	17,051	16,212	-	16,212
Total expenditure	<u>26,521</u>	<u>30,213</u>	<u>250</u>	<u>30,463</u>
6 Staff costs and numbers	The CIO is largely supported by volunteers and has one part time employee, who is not remunerated over £60,000.			

7 Fixed Assets

Fixed assets consist of computers and communication equipment which is depreciated over an expected useful life of 3 years.

	2023	2024
	£	£
Opening Gross book value	553	649
Acquisitions		
Disposals	0	0
Depreciation	553	54
Closing Net book value	<u>0</u>	<u>595</u>

8 Prepayments

There were no prepayments as at year end.

9 Debtors

There were no material debtors as at year end.

10 Creditors

There were no creditors as at year end.

11 Funds Analysis	Total Funds 2023 £	General Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £
Balance brought forward	24,348	17,417	13,362	30,779
Total incoming resources	32,952	34,980	3,670	38,650
Total resources expended	26,521	30,213	250	30,463
Other recognised (losses)/gains				
Balance at 31 December	<u>30,779</u>	<u>22,184</u>	<u>16,782</u>	<u>38,966</u>

Designated Funds relate to the Livelihood Development Fund. This has been established by setting aside part of the income from simulations, donations and fundraising for funding projects designed to alleviate poverty and suffering.

12 Related Parties

No trustee has received any remuneration or benefit from the charity.

13 Post Balance Sheet events

There were no post Balance Sheet events.