

CHARITY REGISTRATION NUMBER: 1190614

CEM Ability Village UK
Unaudited Financial Statements
31 March 2025

CEM Ability Village UK

Financial Statements

Year ended 31 March 2025

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CEM Ability Village UK

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name CEM Ability Village UK

Charity registration number 1190614

Principal office

The trustees Etienne Oblado
George Yeboah
Marcus Nana Agyei

Structure, governance and management

The Charity was incorporated as a charitable incorporated organization on 28 July 2020 and is governed by constitution. The charity is managed by the first charity trustees.

Activities organised in furtherance of the objects include raising funds from benevolent individuals for the development of the ability village.

Objectives and activities

The main objects of the charity are:

- the advancement of education of disabled people in Ghana through the provision of a village that offers training and support,
- develop the capacity and skills of the members of the socially and economically disadvantaged disabled community of Ghana in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society and
- assist in the treatment and care of persons suffering from mental or physical illness or disability or in need of rehabilitation as a result of such illness, by the provision of facilities for training, work and recreation.

Achievements and performance

The financial year ending 31 March 2025 saw ongoing efforts to ensure the objectives of the charity are realised. We remain committed to supporting the development of the ability village in Ghana to help the disabled and socially disadvantaged.

Financial review

The total income increased by 248.42% to £3,310 (2024: £950). The increase in income is attributed to the increase in number of donors.

Plans for future periods

Our plans for the coming year continue to be the same as for previous years and include official launching of the charity and using media channels to promote activities of the charity.

Reserves policy

The trustees recognise the need to maintain reserves. Unrestricted funds are needed to cover the day-to-day administration and support costs of the charity and also to have funds available for specified projects in the future should the need arise.

Risk management

The major risks to which the charity is exposed have been identified as ensuring funds are applied for charitable purposes. Systems and strategies have been put in place to mitigate these risks. Income

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and expenditure is monitored through the setting of budgets which are compared with actual figures.

Trustees' Annual Report

Year ended 31 March 2025

The trustees' annual report was approved on 15 January 2026 and signed on behalf of the board of trustees by:

Etienne Oblado
Trustee

CEM Ability Village UK
Statement of Financial Activities
Year ended 31 March 2025

	Note	2025		2024
		Unrestricted funds	Restricted funds	Total funds
		£	£	£
Income and endowments				
Donations	4	3,310	-	950
Total income		3,310	-	950
Expenditure				
Expenditure on charitable activities		-	-	-
Total expenditure		-	-	-
Net income		3,310	-	950
Reconciliation of funds				
Total funds brought forward		950	-	-
Total funds carried forward		4,260	-	950

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 4 to 5 form part of these financial statements.

CEM Ability Village UK
Statement of Financial Position
Year ended 31 March 2025

		2025	2024
Assets	Note	£	£
Current assets			
Cash at bank and in hand	6	<u>4,260</u>	<u>950</u>
Total current assets		4,260	950
Liabilities			
Creditors: amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		4,260	950
Total assets less current liabilities		4,260	950
Net assets		4,260	950
Funds of the charity			
Restricted funds	7	-	-
Unrestricted funds	7	<u>4,260</u>	<u>950</u>
Total charity funds		4,260	950

These financial statements were approved by the board of trustees and authorised for issue on **xx January 2026**, and are signed on behalf of the board by:

Etienne Oblado
Trustee

The notes on pages 4 to 5 form part of these financial statements.

CEM Ability Village UK
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ithaca House, 27 Romford Road, London, E15 4LJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements does not requires management to make judgements, estimates and assumptions that affect the amounts reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for

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Year ended 31 March 2025

the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

4. Donations and legacies

	2025	2024
	£	£
Donations	3,310	950
	<u>3,310</u>	<u>950</u>

5. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

6. Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	4,260	950
	<u>4,260</u>	<u>950</u>

7. Analysis of charitable funds

Unrestricted funds

	1 April 2024	Income	Expenditure	31 March 2025
	£	£	£	£
General funds	950	3,310	-	4,260

	1 April 2023	Income	Expenditure	A31 March 2024
	£	£	£	£
General funds	-	950	-	950

Restricted funds

	1 April 2024	Income	Expenditure	31 March 2025
	£	£	£	£

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General funds	-	-	-	-
	1 April 2023	Income	Expenditure	A31 March 2024
	£	£	£	£
General funds	-	-	-	-

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Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

CEM Ability Village UK
Detailed Statement of Financial Activities
Year ended 31 March 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	<u>3,310</u>	<u>950</u>
Total income	<u>3,310</u>	<u>950</u>
Expenditure		
Expenditure on charitable activities		
Total expenditure	<u>-</u>	<u>-</u>
Net income	<u><u>3,310</u></u>	<u><u>950</u></u>