

**Charity Registration No.1191503**

**Afyalife Foundation CIO**

**Trustees Report and  
Unaudited Financial Statements**

**31 March 2025**

**Afyalife Foundation CIO**  
**Trustees Report and Accounts**  
**For the Year Ended 31 March 2025**

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**References and administrative Details**

**Trustees**

Michael Epechue (Chair)  
Rose Gordon  
Nancy Christiano  
John Kamara  
Irene Kiwia

**Charity information**

Principal address

Regus Digital World  
1 Lowry Plaza  
Salford  
M50 3UB

Independent Examiners

Modest & Co Financial Services Ltd  
189 Greenhill Avenue  
Sheffield  
S8 7TJ

Bankers

ZEMPLER

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## **Trustees Report**

### **Introduction**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

Afyalife Foundation was incorporated as a charitable Incorporated organisation 28 September 2020.

### **Aims and purposes**

The advancement of health, including public health, wellbeing and the delivery of Healthcare anywhere in the world by promoting projects to improve health utilising technology, of communities who receive little or no external assistance because of poverty

### **Objectives and activities**

The strategies employed to achieve the charity's aims and objectives are:

- Working in Partnership nationally and Internationally
- Developing and maintaining active partnership with churches and arrange community awareness events
- Attending a variety of events
- Volunteering

### **Achievements and Performances**

#### **1. Introduction**

This report provides an overview of the performance, governance, and contribution of the Trustees of Afyalife Foundation during the period March 2024 to March 2025. It outlines how Trustees have fulfilled their legal, strategic, and fiduciary responsibilities in support of the Foundation's mission to improve wellbeing, reduce inequality, and support marginalised communities.

#### **2. Governance and Oversight**

During the reporting period, the Trustees demonstrated strong governance and oversight by:

Ensuring compliance with the Charity Commission's governance requirements and charity law  
Upholding Afyalife Foundation's constitution, policies, and charitable objectives

Providing strategic direction aligned with the Foundation's mission and values  
Monitoring risk, safeguarding, and financial sustainability

Trustees met regularly (formally and informally) to review progress, address emerging challenges, and support operational delivery.

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**Trustees Report (continued)**

**3. Strategic Leadership and Direction**

Trustees played an active role in shaping and guiding the Foundation's strategic priorities. Key areas of focus included:

Strengthening Afyalife Foundation's role in addressing health inequalities and social exclusion

Supporting the development and delivery of inclusive projects, including work focused on minority and underrepresented communities

Oversight and strategic support of partnership-based initiatives, including the SMILE (ACADS) projects supporting African, Caribbean, and Asian families affected by Down syndrome

Trustees ensured that projects aligned with the Foundation's charitable aims and responded to evidenced community need.

**4. Financial Oversight and Stewardship**

Trustees fulfilled their financial responsibilities by:

Reviewing and monitoring budgets, expenditure, and funding allocation

Ensuring responsible and transparent use of charitable funds

Supporting fundraising strategy and sustainability planning

Overseeing financial controls and accountability

No significant financial irregularities were identified during the reporting period, and Trustees acted promptly where financial risks or pressures required attention.

**5. Safeguarding, Equality, and Inclusion**

Trustees maintained a strong commitment to safeguarding, equality, diversity, and inclusion by:

Ensuring safeguarding policies were in place, reviewed, and followed

Promoting inclusive practice across all Foundation activities

Supporting projects that address stigma, barriers to access, and unequal outcomes for marginalised groups

This commitment was particularly evident in the Foundation's support for families from minority communities who experience systemic barriers to services.

**6. Trustee Engagement and Contribution**

Throughout the year, Trustees demonstrated:

High levels of commitment and engagement

Willingness to provide skills, lived experience, and professional expertise

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**Trustees Report (continued)**

Collaborative working with staff, volunteers, and partner organisations

Advocacy for the Foundation's work within their networks

Trustees supported both strategic decision-making and practical problem-solving where required.

**7. Challenges and Learning**

Trustees recognised and responded to several challenges during the period, including:

Increasing demand for services amid limited funding

Capacity pressures linked to project growth and partnership working

The need for ongoing trustee development and succession planning

These challenges informed learning and future planning, with Trustees agreeing actions to strengthen resilience and effectiveness going forward.

**8. Effectiveness and Self-Assessment**

Overall, the Trustee Board operated effectively during the reporting period. Trustees demonstrated:

Collective responsibility and accountability

Constructive challenge and supportive leadership

Alignment with the Foundation's mission and values

Opportunities for improvement identified include continued skills development, increased diversity of trustee experience, and enhanced monitoring of impact data.

**9. Priorities for March 2025 – March 2026**

Trustees have identified the following priorities for the coming year:

Strengthening governance systems and trustee induction

Supporting sustainable funding and long-term planning

Deepening impact measurement and reporting

Continuing to champion inclusive, community-led projects

**10. Conclusion**

The Trustees of Afyalife Foundation have fulfilled their duties with integrity, commitment, and diligence throughout March 2024 to March 2025. Their leadership has supported the Foundation's stability, growth, and positive impact within the communities it serves

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## **Trustees Report (continued)**

### **Statement of Trustees` responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable 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 do so.

The trustees are responsible for keeping sufficient accounting records that 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

### **Public benefit statement**

All of our activities are carried out in support of our charitable objects. We believe that our work in support of these objects clearly delivers benefit. We have referred to the guidance in the Charity Commission`s general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities and in particular the advancement of religion.

### **Financial Review**

Total receipts on ordinary unrestricted funds in 2025 was £2,000 (2024: £569) and are detailed in the financial statements.

Expenditure on charitable activities in 2025 was £1,211(2024: £569).

The net result for the year was a loss of £789 in 2025 (2024: £Nil) and adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward at the 31 March 2025 for unrestricted funds totalled £1,810(2024: £1,021)

### **Reserves Policy**

The Trustees review the policy on reserves and set targets at least once per annum with reference to the guidance and terminology published by the Charity Commission. The policy is also reviewed, when warranted by changes in risk assessment or business plans. The review includes unrestricted an, designated funds and tangible fixed assets. Transfer to and from funds are authorised by the Trustees acting as a whole.

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**Trustees Report (continued)**

**Risk Management**

The trustees have examined the major risks which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risk.

Approved by the Board of Trustees in January 2026 and signed on their behalf by:-

A handwritten signature in black ink, appearing to be 'Rose Gordon', written in a cursive style.

**Rose Gordon- Trustee**  
**January 2026**



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**Independent examiner's report to Afyalife Foundation**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 11 to 15

**Respective responsibilities of the Committee and the examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's report**

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 and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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**Independent examiner's statement**

In connection with my examination, no matter has 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, which accord with the accounting records and comply with the 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.



Donovan St H Modest, HND (Business Studies - Accounting), ACG, CIMA Adv Dip MA, CeMAP  
Modest & Co Financial Services Ltd  
189 Greenhill Avenue, Sheffield, S8 7TJ  
**January 2026**

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**Statement of Financial Activities**

	Notes	Unrestricted Fund	Total Funds	Total Funds
		31 March 2025	31 March 2025	31 March 2023
		£	£	£
<b>INCOME FROM:</b>				
Donations and Legacies	2	2,000	2,000	569
				-
<b>TOTAL INCOME</b>				
<b>EXPENDITURE</b>				
Charitable activities	4	1,211	1,211	569
<b>TOTAL EXPENDITURE</b>		<b>876</b>	<b>876</b>	<b>569</b>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		<b>789</b>	<b>789</b>	<b>-</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward		<b>1,021</b>	<b>1,021</b>	<b>1,090</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,810</b>	<b>1,810</b>	<b>1,021</b>

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**Balance Sheet as at 31 March 2025**

		31 March 2025	31 March 2024
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	5	-	-
<b>CURRENT ASSETS:</b>			
Cash at bank and in hand		2,010	1,021
<b>CURRENT LIABILITIES:</b>			
Amount falling due within one year	3	200	-
-			
<b>NET ASSETS</b>		<b>1,810</b>	<b>1,021</b>
<b>CHARITY FUNDS</b>			
Unrestricted Funds		<b>1,810</b>	<b>1,021</b>

The notes on pages 13 to 15 form part of these financial statements

Accounts approved by the trustee in January 2026 and signed on their behalf by:-



**Rose Gordon -Trustee**

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**Notes to the financial statements**

**1 Accounting Policies**

**a) Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention

**b) Income and Expenditure**

All income and expenditure is accounted for on an accrual basis.

**c) Fund Accounting**

The unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

There are no restricted funds held by the Charity

**d) Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation.

Fixed assets are capitalised in the accounts where their initial cost is a value of £200 and greater, items lower than this amount are expended through the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	not provided
Building improvement	2% straight line
Plant & Machinery	10% straight line
Fixtures & Fittings	20% straight line
Office Equipment	20% straight line
Audio Visuals	10% straight line
Laptops & Computers	20% straight line
Motor Vehicle	20% straight line

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**Notes to the financial statements**

**2. Donations and legacies**

	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	2,000	2,000	569
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>569</b>

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

	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
Creditors: amounts falling due within one year(Accountant`s Invoice)	200	200	-
<b>Total</b>	<b>200</b>	<b>200</b>	<b>-</b>

**4. Expenditure on charitable activities**

	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
Administration Expenses	79	79	69
Events/Marketing/Advertising	932	932	500
Accountancy Fee	200	200	-
	<b>1,211</b>	<b>1,211</b>	<b>569</b>

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**5. Tangible Fixed Assets**

	Freehold Property	Building Improvement	Plant & Machinery	Fixtures/ fittings	Office Equipment	Audio Visuals	Laptops & Computer	Motor Vehicle	Total
	£	£	£	£	£	£	£	£	£
<b>Cost</b>									
1 April 2024	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Surplus on revaluation	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-	-
<b>Depreciation</b>									
At 1 April 2024	-	-	-	-	-	-	-	-	-
<b>Charge for the year</b>	-	-	-	-	-	-	-	-	-
<b>On disposals</b>	-	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-	-
<b>Net book value</b>									
At 31 March 2025	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-	-